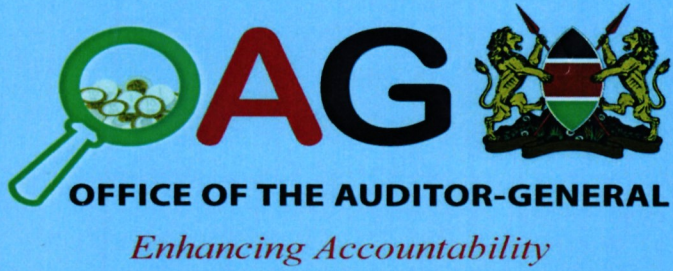


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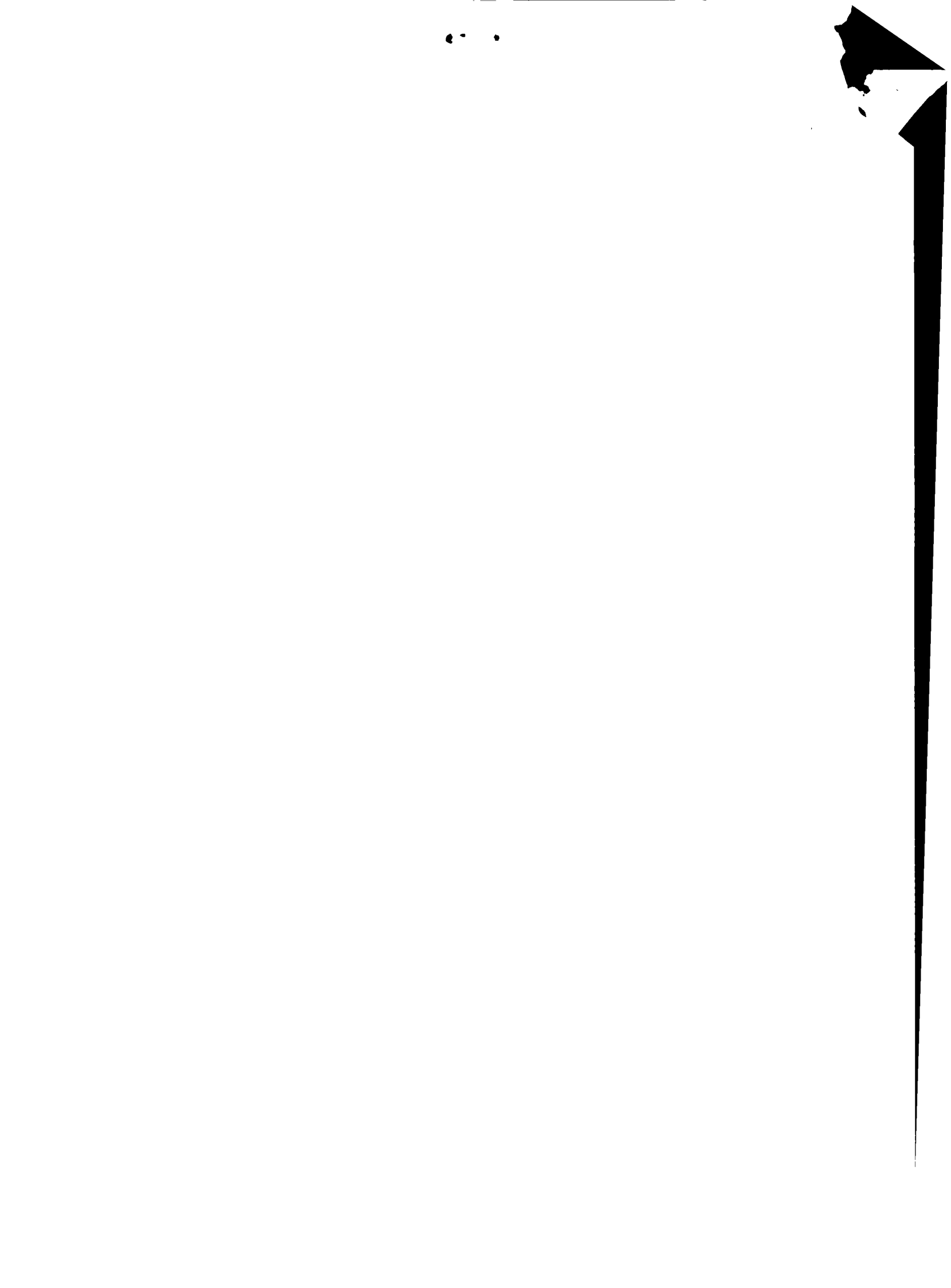
ON

STATE DEPARTMENT FOR AGRICULTURAL
RESEARCH

FOR THE YEAR ENDED

30 JUNE, 2020

NATIONAL ASSEMBLY PAPERS LAID	
DATE:	06 MAY 2021
	DAY: Thursday
TABLED BY:	Leader of the Majority Hon N Limunga
CLERK AT THE TABLE:	P MUGA






STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 MAY 2021 DAY.	
TABLED BY:	
CLERK OF THE TABLE:	

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
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For the year ended June 30, 2020

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KEY ENTITY INFORMATION AND MANAGEMENT

The Ministry is created through the Executive Order No. 1/2018 with Five State Departments namely:

- i) State Department for Crop and Development
- ii) State Department for Livestock
- iii) State Department for Agricultural Research
- iv) State Department for Fisheries and Aquaculture and The Blue Economy
- v) State Department for Irrigation

The Ministry's core functions include; Formulation ,implementation and monitoring of agricultural legislations and policies ,Supporting agricultural research and promoting technology delivery, Facilitating and representing agricultural state corporations in the Government ,Development ,Implementation and coordination of programmes in the agricultural sector ,Regulating and quality control inputs ,produce and products from the Agricultural Sector ,Management and control of pests and diseases ,collecting ,maintaining and managing information on Agricultural Sector.

Principal Activities

The principal vision /mission of the Ministry is to “A secure and wealthy Nation by an innovative, commercially oriented and competitive agricultural sector / to improve the livelihood of Kenyans and ensures food security through creation of an enabling and ensuring sustainable natural resource management”

Key Management

Cabinet Secretary

Hon. Peter Munya , E.G.H

Principal Secretary

State Department for Crop Development

Prof. Hamadi Boga

Principal Secretary

State Department for Livestock

Harry Kimutai

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
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Principal Secretary
State Department for Agricultural Research
Prof. Hamadi Boga

Chief Finance Officer
Tobias O. Osano

Assistant Accountant General
Stanley Mwaura

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
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Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2020 and who had direct fiduciary responsibility were:

Designation

Name

Principal Secretary, Crop Development

Prof. Hamadi Boga

Principal Secretary, Agricultural Research

Prof. Hamadi Boga

Chief Finance Officer

Tobias O. Osano

Assistant Accountant General

Stanley Mwaura

Ministry Headquarters

P.O Box 30028

Kilimo House

Cathedral Road

Nairobi, Kenya

Ministry's Bank

Central Bank of Kenya

Haile Selassie Avenue

P.O Box 60000

City Square 00200

Nairobi, Kenya

Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O Bo 30084

GPO 00100

Nairobi, Kenya

Principal Legal Advisor

The Attorney General

State Law Office

P.O Bo 40112

Nairobi, Kenya

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111 FOREWARD

Kenya Vision 2030 identifies agriculture as one of the key sectors under the economic pillar expected to drive the economy to the projected 10 percent economic growth annually. It has also been identified as one of the sectors that will drive the Big Four agenda aimed at achieving 100% food and nutrition security over the next five years. The sector is therefore central to the achievement of Vision 2030 goal of “a globally competitive and prosperous country with a high quality of life by 2030”.

The sector contribution to achievement of this goal will be through promotion of an innovative, commercially oriented and modern agriculture. The sector is also expected to deliver on Kenya’s regional and global commitments such as the Comprehensive Africa Agricultural Development Programme (CAADP), the Africa Agenda 2063 and Sustainable Development Goals (SDGs).

During MTP III period (2018-2022), agriculture is expected to grow at a rate of 7 percent annually resulting from planned strategies. The key strategic programmes targeted in MTPIII include: Fertilizer subsidy; agricultural mechanization; food and nutrition security; youth and women empowerment in modern agriculture; crops insurance; crop diversification; strategic food reserve; large scale production; agricultural technology development; climate smart agriculture; market access and product development; traditional high value crops programme; and policy, legal and institutional reforms.

2.0 Progress in the Achievement of MTP111 Results

MTP111 OUTCOME: Improved Agricultural Mechanization

Outcome	Outcome Indicator	Outcome Target 2019/20	Actual Achievement 2019/20	Remarks
Improved Agricultural Mechanization	Percentage improvement in the level of agricultural mechanization	100	70	Achievement of annual targets was hampered by none funding of Development budget

During the year the State Department achieved 70 percent of the planned activities under Agricultural Mechanization as follows.

- i. Constructed and equipped Ruiru, Mabanga & Siakago ATDC agro processing units for incubation of SME’s up to 30% completion level
- ii. Piloted operationalization of machinery hubs for maize, rice and potatoes as follows:

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- a) Procured rice transplanter and harvester for use by rice farmers in Bunyala Irrigation Scheme (20%)
- b) Procured potato planter and lifter for use by farmers in Murungaru Potato Aggregation Centre (20%)

The overall achievement for improved agricultural mechanization for 2019/20 FY was 70% in terms of targeted activities. Achievement of some targets was hampered by none funding of Development budget for this activity for 2nd half of the financial year.

MTP111 Outcome: Food Security and Nutrition

Outcome	Indicator	Target 2019/20	Actual Achievement 2019/20	Remarks
Nutrition Security Project	Finalize Root and Tuber Crops Strategy	1	1	The national roots and tuber crops strategy was Validated at National Level, Launched and disseminated.
	MT of rice produced annually	20,000	72,000	
	Quantity of potatoes produced annually MT	1,750,000	2,500,000	The increased production will improve farmers access to certified seeds which in turn will mitigate the effect of COVID 19 on potato production

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	Percentage improvement of Research and promotion of Fall army worm, and MLND technologies	100	90	Promotion of Fall army worm, and MLND technologies were done through training of county staff. stakeholder sensitization workshops, Radio messages and development and distribution of technical materials.
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During the review period The national roots and tuber crops strategy was Validated at National Level, Launched and disseminated.

In the FY 2019/20, the State Department procured 72 metric tons of certified rice seed against the planned 20 metric tons and distribution of the seeds to 14 counties is going on. The Counties are Kisumu, Kirinyaga, Migori, Busia, Bungoma, Kakamega, Homa Bay, Taita-Taveta, Meru, Kwale, Isiolo, Kilifi, Siaya and Tana River.

MTP111 Outcome: Enhanced management of risks and losses

Outcome	Outcome Indicator	Outcome Target 2019/20	Actual Achievement 2019/20	Remarks
Agricultural Insurance Programme	Counties covered by crop insurance programme	37	33	To cover six more counties in 2020/21 Financial Year
	Number of households covered	500,000	488,793	To target 452,000 farmers in 2020/21 Financial Year

Under the **Agriculture Insurance** and Risk Management (Crops Insurance), the sub sector provided insurance coverage to 488,793 farmers across 33 counties in 2019/2020 financial year. This is an increase compared to 416,982 farmers in 27 counties in 2018/19 financial year. The overall objective of the Crop Insurance project is to manage risks and losses amongst smallholder farmers, increase productivity in agriculture through improved access to credit and higher yielding technology such as use of certified seed and fertilizers.

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During the FY 2020/2021, the State Department will provide insurance coverage targeting 452,000 farmers by 30th June, 2021. The programme will be expanded to cover 4 more counties namely Kericho, West Pokot, Baringo and Kajiado. The programme will introduce two more crops – Sorghum and Green grams in Machakos, Makueni and Kitui. This is expected to bring in more farmers who will procure the crop cover during the contract period. Further, the programme intends to use more aggregators in availing crop insurance to the farmers across all the 37 project implementing counties.

MTP III Outcome: Strengthened Strategic Food Reserves

Outcome	Outcome Indicator	Outcome Target 2019/20	Actual Achievement 2019/20	Remarks
Strategic Food Reserves	Quantity of stocks maintained(90kg bags)	4,000,000	0	Target was not achieved because Strategic Food Reserves (SFR) is under reforms.
	Number of Generated/promoted Technologies in management of aflatoxin	5	5	Technologies promoted included; Aflasafe KE-01, improved maize Hand shellers, moisture Monitoring devices, hermetic storage and Nixtamilisation.

The State Department promoted Technologies in management of aflatoxin. These include Aflasafe KE-01, improved maize Hand shellers, moisture Monitoring devices, hermetic storage and Nixtamilisation.

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MTP111 Outcome: Improved Access to Agro processing and Post Harvest Technologies

Outcome	Outcome Indicator	Outcome Target 2019/20	Actual Achievement 2019/20	Remarks
Agricultural Technology Development Centres(ATDCs)	Number of Modernized ATDCs	10	2	
	number appropriate technology identified, tested and upscaled	10	5	
	% National machinery testing centre established	100	70	
	Number of incubation centres for value addition	2	1	

The State Department promoted agricultural technology development in ATDCS where 10 technologies were acquired, tested and promoted per year between 2015/2016 to 2019/2020. These included conservation agriculture; biogas technologies; ground nut processing; soya bean processing; palm oil extraction; grain storage silos; solar drying of farm produce; forage shredding machine; cassava processing; and sun flower oil extraction.

The State Department improved agriculture engineering technology development and testing at Bungoma and Mtwapa Agricultural Technology Development Centre's (ATDCs). The same is ongoing at Bukura and is currently at 50 percent complete. Similarly, incubation centers for value addition at ATDC were established at Katumani, Ruiru, Bukura and Siaya agro processing. The technologies identified and value addition promoted include; peanut processing, sorghum threshing, soya bean processing, solar drying flour blending and cassava processing

As a way of promoting appropriate postharvest technologies to reduce post-harvest losses, the following technologies were procured for demonstration and distributed to vulnerable farmers during the period: 70,000kgs of Aflasafe KE-01; 1,000 Hermetic bags; 144 hand shellers; and 24 moisture meters.

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MTP11 Outcome: POST HARVEST LOSSES REDUCTION

Outcome	Outcome Indicator	Outcome Target 2019/20	Actual Achievement 2019/20	Remarks
Reduced post-harvest losses of maize	Percentage change in post-harvest losses of maize	15	16	

Reduction in Maize yield loss: Yield loss from March/April cropping season was 20% in 2017 and 5% in 2018 respectively as reported from MITT survey reports. The State Department achieved target of reduction of maize losses by 15% in 2018 through:

- i. Procurement and distribution of pesticides and protective equipment; 10,000 liters of fall armyworm pesticides; 161,000 liters of locust pesticides; and 2,700 Protective equipment.
- ii. Training of 4,500 counties public-private extension service providers;
- iii. Over 7,000 farmers have been reached in field days in conjunction with stakeholders e.g. Agrochemical companies;
- iv. Distribution of control kitty (pesticides, sprayers)

County governments and Stakeholders were involved in sensitization and awareness campaigns to farmers in order to reduce post harvest losses and Aflatoxin contamination. Surveys for sample collection and laboratory analysis were conducted to monitor grains for Aflatoxin contamination during the period.

MTP111 Outcome: Food Generation Diversity

Outcome	Outcome Indicator	Outcome Target 2019/20	Actual Achievement 2019/20	Remarks
Increased production and productivity	Percentage improvement in food generation diversity	100	75	

The target included production or procuring 12,100 basic seed for Potato; 20MT of high yielding rice seed variety; Propagation and distribution of assorted seeds and Legal Framework to access public

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land by private sector for maize production). During the 2019/20 period, the following activities were implemented: -

Potato production: was able to supply 25MT of Basic seeds to 6 counties (Uasin Gishu, Elgeyo Marakwet, Bomet, Nyandarua, Nyeri and Taita Taveta) specifically to Common Interest Groups (CIGs) comprising of Youth and the Vulnerable. This is projected to inject **2,500MT** of Certified seeds into the National Seed Supply annually thereby improving farmers access to certified seeds which in turn is expected to mitigate the effect of COVID 19 on potato production. The rest was procured by individual farmers and various County Governments.

On SMEs, a total of 24 were identified where 8 of them have been linked to ADC Molo and 6 to KALRO Tigoni as out-growers and as such operate under their respective licenses at least for a year before transiting and getting registered individually by KEPHIS.

Rice Production: Procured of 72 metric tons of certified rice seed against the planned 20 metric tons and distribution of the seeds to 14 counties is going on. The Counties are Kisumu, Kirinyaga, Migori, Busia, Bungoma, Kakamega, Homa Bay, Taita-Taveta, Meru, Kwale, Isiolo, Kilifi, Siaya and Tana River.

Assorted seedlings: During 2019/2020, State Department for Crop Development (SDCDAR) initiated procurement of 265,000 grafted Macadamia seedlings and 50,000 Coco nuts seedlings. Within the same period, the following assorted seedlings which are ready for distribution to farmers during the on-going MAM rains: Avocado-156,523; Macadamia-1000, Cashew nuts-110,000, Coconuts-64,919, Tea-370,000, Coffee- 137,000.

The said seedlings from state corporations were targeted to be distributed to the following counties: - AVOCADO- Murang'a, Nakuru & Nandi.; Coconut/Cashewnut - Kilifi & Kwale ; Coffee & Tea- Kiambu, Kericho & Trans Nzoia. No seedlings were distributed during the 4th quarter due to Covid .

800,000 fruit tree seedlings were procured and distributed. The seedlings procured include: mango and avocados (200,000 each) ; cashew nuts and coconut (200,000 each).

MTP11 Outcome: Create enabling environment for agriculture sector growth

Outcome	Outcome Indicator	Outcome Target 2019/20	Actual Achievement 2019/20	Remarks
Policy , Legal and Institutional	Number of policies developed	5	2	

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For the year ended June 30, 2020

Development	Number of strategies developed	10	6	
	Number of Bills developed	3	2	

Policies developed

- I. **Agricultural Policy:** has been up dated and was submitted to the cabinet in February, 2019.
- II. **Mechanization Policy:** has been drafted but will be refreshed to ensure its alignment to the Agricultural Policy and Cabinet Memorandum will be prepared for forwarding to Cabinet for consideration and approval.

Strategies developed/Reviewed

- i. **Agriculture Sector Transformation and Growth Strategy (ASTGS)** was finalized after the national validation at KALRO and launched on 10th July 2019.
- ii. **Strategy for the revival of Pyrethrum Industry:** Desktop review was done in 2019. Not much was further done on the strategy as more efforts were on the Pyrethrum task force work and the development of the pyrethrum regulations.
- iii. **Sugar Industry Strategy:** National Sugar Industry Policy had been completed and was to undergo National validation, however this was awaiting sugar industry taskforce report to be inputted before validation. The draft policy is destined to be converted into the strategy.
- iv. **Root and Tuber Crops Strategy:** County and stakeholder consultations were completed and their views incorporated. National validation was undertaken in August 2019.
- v. **Cereals Strategy:** The Cereals policy was in its final state and was awaiting national validation. It now awaits report of maize taskforce report to be inputted into the policy which will then be converted into a strategy
- vi. **Cotton Development Strategy:** Desktop review was done in 2019. Fibre Crops regulations which includes cotton were developed. Concentration in developing the regulations did not allow time to further the strategy.

Bills developed

- (a) During the period under review, the Food Safety Bill had undergone county and stakeholders' consultation and national validation. However, there were pertinent issues were raised that resulted to a need of a repeat consultations with 2 interest groups namely CoG and CECMs - Agriculture to address out the issues. Thereafter, the Bills were to be ready for final drafting at the Attorney General and subsequent presentation to Cabinet. However, the

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expected output was affected by unforeseen COVID-19 pandemic, hence to be continued in the subsequent contract period. Two workshops on development Food and Safety Bill were held and some taskforce members undertook a benchmarking tour to USA.

- (b) National Agricultural Mechanization Bill was not undertaken due to delays by treasury to provide authorization to incur expenditure for project that was to support the activity.

Regulations Developed:

The National Assembly Committee on agriculture and SWAG were consulted on the draft warehouse receipt system Regulations (WRS). TOR for regulatory impact assessment of WRS was also developed.

3.0 Implementation Challenges

The key constraints that affect implementation of planned activities during the 2019/20 financial year include:

1. The unforeseen COVID-19 pandemic which affected the schedule of planned activities and some resources were diverted from planned programmes and projects to fight the pandemic.
2. Limited funding for agricultural programmes implementation that addresses the key priorities like the Big 4 agenda and other projects outlined in the Agricultural Sector Transformation and Growth Strategy (ASTGS).
3. Climate change phenomenon has a direct effect on agricultural production. There are increased and deliberate efforts by the state department to sensitize farmers and develop technologies that address climate change effects through projects such as climate smart agriculture
4. Delays/non-disbursement of exchequer for agricultural activities especially in counterpart funding delays in donor funded projects has led to an altogether none implementation of some projects.

4.0 Lessons Learnt and Way Forward

- (i) Enhance collaboration and partnerships amongst at all levels of government in order to establish sharing of resources and information. There is need to continue with the efforts to enhance linkages and build stronger collaboration with all the stakeholders; particularly between the national and County Governments in order to ensure sustainable food security and efficient service delivery
- (ii) Fast track the development and review of the legal and policy frameworks to provide for an enabling environment for agricultural projects implementation.

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
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5.0 Conclusion

The agriculture sub sector is key to the overall economic growth and development in Kenya. It plays a key role in accelerating economic growth through enhancing food security, income generation, employment and wealth creation and foreign exchange earnings. The Country's Real Gross Domestic Product (GDP) is estimated to have expanded by 6.5 per cent in 2019. The growth was attributable to increased agricultural production, accelerated manufacturing activities, sustained growth in transportation and vibrant service sector activities. Agricultural activities benefitted from sufficient rains that were well spread throughout the country in 2019.

HON. PETER MUNYA, M.G.H
CABINET SECRETARY
MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVES.

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
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STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

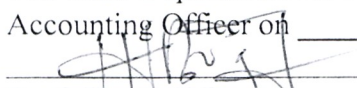
The Accounting Officer in charge of the State Department for Agricultural Research's is responsible for the preparation and presentation of the State Department Agricultural Research's for financial statements, which give a true and fair view of the state of affairs of the State Department for Agricultural Research for and as at the end of the financial year (period) ended on June 30, 2020. 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 State Department for Agricultural Research; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

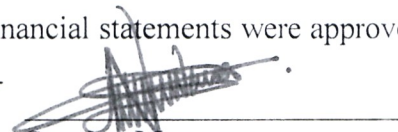
The Accounting Officer in charge of the State Department for Agricultural Research accepts responsibility for the State Department for Agricultural Research's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Agricultural Research financial statements give a true and fair view of the state of State Department for Agricultural Research's transactions during the financial year ended June 30, 2020, and of the State Department for Agricultural Research's financial position as at that date. The Accounting Officer in charge of the State Department for Agricultural Research's further confirms the completeness of the accounting records maintained for the State Department Agricultural Research, which have been relied upon in the preparation of the State Department for Agricultural Research's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Agricultural Research confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Ministry'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 Ministry'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

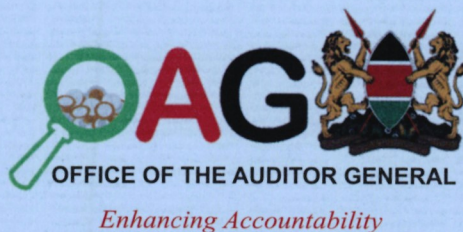
The State Department for Agricultural Research financial statements were approved and signed by the Accounting Officer on _____


Prof. Hamadi Boga
Principal Secretary


Stanley Mwaura
Assistant Accountant General
ICPAK MEMBER NO: 7121

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR AGRICULTURAL RESEARCH FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Agricultural Research set out on pages 16 to 36, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Agricultural Research 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 (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 State Department for Agricultural Research 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.

Other Matter

Pending Bills

Note 13.1 to the financial statements reflects pending bills amounting to Kshs.1,615,300 that were not settled in the year under review but were carried forward to 2020/2021 financial year. Failure to settle bills in the year to which they relate adversely affects the implementation of the subsequent year's budgeted programmes as the pending bills form a first charge to that year's budget provision.

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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis of Conclusion

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, based on the audit procedures performed, 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 overall governance were not effective.

Basis for Conclusion

Non-Functional Audit Committee

The State Department for Agricultural Research constituted an Audit Committee during the year under review. However, the Audit Committee did not convene any meeting during the year, contrary to Regulation 179 of the Public Finance Management (National

Government) Regulations, 2015 which requires an Audit Committee to meet at least once in every three (3) months.

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 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 that 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 ability of the State Department to sustain 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 to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 financial reporting process, reviewing the effectiveness of how the entity 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 control 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 non-compliance. 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 ability of the State Department for Agricultural Research 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 sustaining 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

13 April, 2021

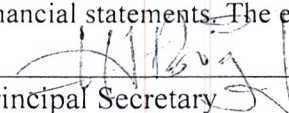



STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
 Reports and Financial Statements
 For the year ended June 30, 2020

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	4,691,698,550	6,560,236,299
TOTAL RECEIPTS		4,691,698,550	6,560,236,299
PAYMENTS			
Compensation of Employees	2	46,215,918	14,670,000
Use of goods and services	3	75,078,133	36,683,638
Transfers to Other Government Units	4	4,549,000,000	6,498,957,356
Acquisition of Assets	5	21,403,607	9,875,700
TOTAL PAYMENTS		4,691,697,658	6,560,186,694
SURPLUS/DEFICIT		891	49,605

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 _____ 2020 and signed by:


 Principal Secretary
 Prof. Hamadi Boga

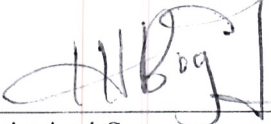

 Assistant Accountant General
 Stanley Mwaura
 ICPAK Member Number: 7121


STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
 Reports and Financial Statements
 For the year ended June 30, 2020

STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	13,186,064	20,822,040
Cash Balances	6B	26,763	26,763
Total Cash and cash equivalent		<u>13,212,827</u>	20,848,803
Accounts receivables – Outstanding Imprests	10	-	-
TOTAL FINANCIAL ASSETS		13,212,827	20,848,803
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	7	13,185,173	20,799,199
NET FINANCIAL ASSETS		<u>27,656</u>	<u>49,605</u>
REPRESENTED BY			
Fund balance b/fwd	8	49,605	-
Prior year adjustment	9	(22,840)	49,605
Surplus/Deficit for the year		891	
NET FINANCIAL POSSITION		<u>27,656</u>	<u>49,605</u>

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 _____ 2020 and signed by:


 Principal Secretary
 Prof. Hamadi Boga

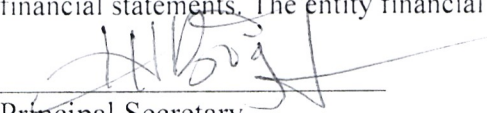

 Assistant Accountant General
 Stanley Mwaura
 ICPAK Member Number:7121


STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
 Reports and Financial Statements
 For the year ended June 30, 2020

STATEMENT OF CASH FLOWS

		2019-2020	2018-2019
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	4,691,698,550	6,560,236,299
Payments for operating expenses			
Compensation of Employees	2	(46,215,918)	(14,670,000)
Use of goods and services	3	(75,078,133)	(36,683,638)
Transfers to Other Government Units	4	(4,549,000,000)	(6,498,957,356)
Adjusted for:			
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	10		
Increase/(Decrease) in Accounts Payable: (deposits and retention)	11	(7,614,026)	20,799,199
Prior Year Adjustments	9	(22,840)	
Net cash flow from operating activities		13,767,632	30,724,504
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(21,403,607)	(9,875,700)
Net cash flows from Investing Activities		(21,403,607)	(9,875,700)
NET INCREASE IN CASH AND CASH EQUIVALENT		(7,635,975)	20,848,804
Cash and cash equivalent at BEGINNING of the year		20,848,804	-
Cash and cash equivalent at END of the year		13,212,828	20,848,804

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 _____ 2020 and signed by:


 Principal Secretary
 Prof. Hamadi Boga

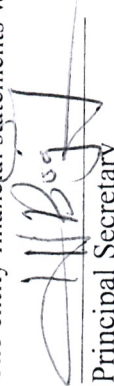

 Assistant Accountant General
 Stanley Mwaura
 ICPAK Member Number:7121


SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	5,338,333,367	(350,975,189)	4,942,358,178	4,691,698,550	250,659,628	95%
TOTAL RECEIPTS	5,338,333,367	(350,975,189)	4,942,358,178	4,691,698,550	250,659,628	95%
PAYMENTS						
Compensation of Employees	130,000,000	(82,684,674)	47,315,326	46,215,918	1,099,409	98%
Use of goods and services	175,854,289	(100,460,534)	75,393,755	75,078,133	315,622	100%
Transfers to Other Government Units	4,939,000,000	(136,300,400)	4,802,699,600	4,549,000,000	253,699,600	95%
Acquisition of Assets	93,479,078	(76,529,581)	16,949,497	21,403,607	(4,454,110)	126%
TOTAL PAYMENTS	5,338,333,367	(395,975,189)	4,942,358,178	4,691,697,657	250,660,521	95%
Surplus/ Deficit	45,000,000	45,000,000	-	893	(893)	

- i. The overutilization under the Acquisition of Assets was due budget cut after the expenditure was already incurred Research, Studies, Project Preparation, Design & Supervision item.

The entity financial statements were approved on _____ 2020 and signed by:


 Principal Secretary


 Assistant Accountant General
 Stanley Mwaura
 ICPAK Member Number: 7121

Reports and Financial Statements
For the year ended June 30, 2020


SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


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	4,543,333,367	(195,674,789)	4,347,657,578	4,347,098,250	560,328	100%
TOTAL RECEIPTS	4,543,333,367	(195,674,789)	4,347,657,578	4,347,098,250	560,328	100%
PAYMENTS						
Compensation of Employees	130,000,000	(82,684,674)	47,315,326	46,215,918	1,099,408.50	98%
Use of goods and services	175,854,289	(100,460,534)	75,393,755	75,078,133	315,622	100%
Transfers to Other Government Units	4,208,000,000	-	4,208,000,000	4,208,000,000	-	100%
Acquisition of Assets	29,479,078	(12,529,581)	16,949,497	17,752,907	(803,410)	105%
TOTAL PAYMENTS	4,543,333,367	(195,674,789)	4,347,658,578	4,347,046,957	611,621	100%
Surplus/Deficit	-	-	51,292.50	(51,292.50)		

Notes

- The overutilization under the Acquisition of Assets was due budget cut after the expenditure was already incurred Research, Studies, Project Preparation, Design & Supervision item.

The entity financial statements were approved on _____ 2020 and signed by:


Principal Secretary
Prof. Hamadi Boga


Assistant Accountant General
Stanley Mwaura
ICPAK Member Number:7121

Reports and Financial Statements
For the year ended June 30, 2020

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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	795,000,000	(155,300,400)	594,699,600	344,600,300	250,099,300	58%
TOTAL RECEIPTS	795,000,000	(155,300,400)	594,699,600	344,600,300	250,099,300	58%
PAYMENTS						
Transfers to Other Government Units	731,000,000	(136,300,400)	594,699,600	341,000,000	253,699,600	57%
Acquisition of Assets	64,000,000	(64,000,000)	-	3,650,700	-	6%
TOTAL PAYMENTS	795,000,000	(200,300,400)	594,699,600	344,650,700	250,048,900	58%
Surplus/Deficit	45,000,000	(45,000,000)	-	(50,400)	50,400	

- i. The overutilization under the Acquisition of Assets was due budget cuts after the expenditure was already incurred under Research, Studies, Project Preparation, Design & Supervision item.
- ii. The underutilization under the Transfers to other Government Units was due to non-issue of exchequers as requested from the National Treasury.

The entity financial statements were approved on _____ 2020 and signed by:



Principal Secretary
Prof. Hamadi Boga



Assistant Accountant General
Stanley Mwaure
ICPAK Member Number:7121

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on		Budget	
	2020	Kshs	Kshs	Kshs	2020	Kshs	comparable basis	Date, 2020	utilization	difference
										Kshs
0120010000	234,390,733.00		(135,092,485)		99,298,248.00		101,657,005.70		(2,358,757.70)	
0120020000	278,500,000.00		-		278,500,000.00		32,150,700.00		246,349,300.00	
0120030000	4,780,442,634.00		(215,882,704)		4,564,559,930.00		4,557,889,951.6		6,669,978.40	
	4,942,358,178		(350,975,189)		4,564,559,930		4,691,697,657.30		250,660,520.70	

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the State Department For Agricultural Research. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

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

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations 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/donation 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.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other 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.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

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 by each public entity and a summary provided for purposes of disclosure. This summary is disclosed as an annexure to the entity's financial statements.

4. In-kind contributions

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

5. 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.

SIGNIFICANT ACCOUNTING POLICIES

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. As at 30th June 2020, this amounted to Kshs 13,185,173 as indicated on note 6A.

There were no other restrictions on cash during the year

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year 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 AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

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

7. 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.

8. Reporting Entity

The financial statements are for the State Department for Agricultural Research. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

9. 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

10. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

• Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

• Transfers from the Exchequer

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

• External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

• Other 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.

b) Recognition of payments

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

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2020

• **Compensation of Employees**

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

• **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.

• **Interest on Borrowing**

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

• **Repayment of Borrowing (Principal Amount)**

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

• **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 by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

11. In-kind contributions

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

12. Third Party Payments

Included in the receipts and payments, are payments made on its 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.

13. Cash and Cash Equivalent

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.

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH

Reports and Financial Statements

For the year ended June 30, 2020

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.

As at 30th June 2020, this amounted to Kshs 13,185,173 compared to Kshs 20,799,199 in prior period as indicated on note 6A

There were no other restrictions on cash during the year.

14. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year 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 AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

15. Accounts Payable

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 by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

16. 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 to provide a sense of the overall net cash position of the Entity at the end of the year. 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.

17. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 on June 2020 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two 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

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH

Reports and Financial Statements

For the year ended June 30, 2020

budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

18. Comparative Figures

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

19. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

20. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 9 explaining the nature and amounts.

21. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
 Reports and Financial Statements
 For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,080,214,269.9	1,263,856,210
Total Exchequer Releases for quarter 2	2,365,661,085.0	1,503,200,000
Total Exchequer Releases for quarter 3	165,911,901.40	2,170,249,700
Total Exchequer Releases for quarter 4	1,079,911,293.5	1,622,930,389
Total	4,691,698,549.8	6,560,236,299

Budgeted exchequer was Kshs 4,942,358,178 but only Kshs 4,691,698,549.80 was issued leading to a deficit of Kshs 250,659,628 both Recurrent and Development.

2 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	26,182,218.00	4,670,000
Basic wages of temporary employees	5,317,020.00	10,000,000
Personal allowances paid as part of salary	14,716,680.00	-
Total	46,215,918.00	14,670,000

3 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services		
Communication, supplies and services	2,056,600.00	629,000
Domestic travel and subsistence	18,735,000.00	9,623,552
Foreign travel and subsistence	3,222,911.00	5,661,282
Printing, advertising and information supplies & services	3,869,550.00	1,539,715
Rentals of produced assets	-	465,200
Training expenses	14,417,462.00	5,595,220
Hospitality supplies and services	13,498,628.90	8,177,560
Specialised materials and services	1,615,100.00	-
Office and general supplies and services	7,038,004.35	1,717,202
Fuel & Lubricants	2,821,446.15	1,888,549
Other operating expenses	2,398,805.00	501,950
Routine maintenance – vehicles and other transport equipment	1,454,966.00	700,408
Routine maintenance – other assets	3,949,660.00	184,000
Total	75,078,133.40	36,683,638

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list	4,549,000,000	6,498,957,355.90
TOTAL	4,549,000,000	6,498,957,355.90

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Development	Total	2018-2019
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
KARLO	4,129,000,000	56,000,000	4,185,000,000	4,428,992,188.00
KAGRIC	7,000,000	135,000,000	207,000,000	261,586,000.00
KEMFRI	-	-	-	1,137,290,000.00
KEPHIS	-	-	-	245,914,167.90
KENNTEC	72,000,000	150,000,000	157,000,000	318,747,000.00
NBA				106,428,000.00
TOTAL	4,208,000,000	341,000,000	4,549,000,000	6,498,957,355.90

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statements

5 ACQUISITION OF ASSETS

Non Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Refurbishment of Buildings	25,600	289,200
Purchase of Vehicles and Other Transport Equipment	11,830,000	8,795,000
Purchase of Office Furniture and General Equipment	1,549,939	174,000
Purchase of Specialized Plant, Equipment and Machinery	1,293,010	17,500
Research, Studies, Project Preparation, Design & Supervision	6,705,058	600,000
Total	21,403,607	9,875,700

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2019-2020	2018-2019
				Kshs	Kshs
Central Bank of Kenya 1000384158	Kshs	Recurrent	1	891	22,840
Central Bank of Kenya 1000384166	Kshs	Development	1	-	1
Central Bank of Kenya 1000384182	Kshs	Deposit	1	13,185,173	20,799,199
Total				13,186,064	20,822,040

6B: CASH IN HAND

	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	26,763	26,763
Cash in Hand – Held in foreign currency		
Total	26,763	26,763

Cash in hand should also be analysed as follows:

	2019-2020	2018-2019
	Kshs	Kshs
Cash office Kilimo House	26,763	26,763
Total	26,763	26,763

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. ACCOUNTS PAYABLE

Description	2019-2020	2018-2019
	Kshs	Kshs
Deposits	13,185,173	20,799,199
Total	13,185,173	20,799,199

This amount of Kshs 13,185,173 balance from KARLO for three activities; Strategic plan, Organization structure and National Agricultural Research Policy

8. FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	13,186,064	20,822,040
Cash in hand	26,763	26,763
Accounts Receivables		-
Accounts Payables	(13,185,173)	(20,799,199)
Total	27,654	49,604

9. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	22,840	(22,840)	-
Cash in hand	26,763	-	26,763
Accounts Payables	20,799,199	-	20,799,199
	-		

Kshs 22,840 being closing balance recurrent bank account was recovered by the National Treasury as per the attached.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	36,268,177.70	9,612,831.40
Imprest surrendered during the Year (C)	36,268,177.70	9,612,831.40
Net changes in account receivables D= A+B-C	-	-

11. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	20,799,199	-
Deposit and Retentions held during the year (B)	-	30,000,000
Deposit and Retentions paid during the Year (C)	(7,614,026)	(9,200,801)
Net changes in account receivables D= A+B-C	13,185,173	20,799,199

13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Supply of goods				1,615,300
Supply of services				
Total				1,615,300

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14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)

Guidance Notes:

- i) The state department didn't have any prior year audit issues.

Principal Secretary

Assistant Accountant General

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	A	B	C	d=a-c		
Supply of goods						
1. Flozan Ventures	113,000		-	113,000		To be paid 2020/21 FY
2. Vienna Traders and Company	450,000		-	450,000		To be paid 2020/21 FY
3. Ashpera Enterprises	1,052,300		-	1,052,300		To be paid 2020/21 FY
Grand Total	1,615,300		-	1,615,300		
Grand Total						

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Motor Vehicle Ford Station Wagon	8,795,000				8,795,000
Motor Vehicle Ford Everest		6,742,000			6,742,000
Motor Vehicle Nissan Double Cabin		5,000,000			5,000,000
Office equipment, furniture and fittings (coffee table)	45,000				45,000
ICT Equipment-Computers		490,000			490,000
Machinery and Equipment					
Total	8,840,000	12,232,000			21,072,000

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ANNEX 3 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER STATE DEPARTMENT FOR AGRICULTURAL RESEARCH

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	KALRO	Research	Eliud K.Kireger (PHD,OGW)	4,185,000,000	
2	KAGRIC	Semen Production	Dr.David K. Kios ,HSC	207,000,000	
3	KENTTEC	Creating a sustainable Tsetse and Trypanosomias Free areas	Dr.Pamela Olet	157,000,000	

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
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ANNEX 4- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance Comparison Report

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110107 Intercompany Receivables	0.00	0.00	0.00	0.00
1110100 Receipt of Income Tax from Individuals	0.00	0.00	0.00	0.00
1110000 Taxes on Income, Profits and Capital Gains	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	26,182,218.00	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	26,182,218.00	0.00	0.00	0.00
2110201 Contractual Employees	5,317,020.00	0.00	4,670,000.00	0.00
2110200 Basic Wages - Temporary Employees	5,317,020.00	0.00	4,670,000.00	0.00
2110301 House Allowance	10,388,570.00	0.00	0.00	0.00
2110314 Transport Allowance	3,463,109.50	0.00	0.00	0.00
2110315 Extreneous Allowance	635,000.00	0.00	0.00	0.00
2110320 Leave Allowance	230,000.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	10,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	14,716,679.50	0.00	10,000,000.00	0.00
2110000 Wages and Salary Contributions	46,215,917.50	0.00	14,670,000.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,470,800.00	0.00	511,000.00	0.00
2210202 Internet Connections	505,200.00	0.00	0.00	0.00
2210203 Courier & Postal Services	34,800.00	0.00	18,000.00	0.00
2210204 Leased Communication Lines	45,800.00	0.00	100,000.00	0.00
2210200 Communication, Supplies and Services	2,056,600.00	0.00	629,000.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,703,290.00	0.00	2,579,835.00	0.00
2210302 Accommodation - Domestic Travel	6,214,410.00	0.00	3,364,232.00	0.00
2210303 Daily Subsistence Allowance	4,674,520.00	0.00	2,787,530.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	2,142,780.00	0.00	891,955.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	18,735,000.00	0.00	9,623,552.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,220,188.80	0.00	1,877,005.40	0.00
2210402 Accommodation	1,136,518.00	0.00	1,650,967.85	0.00
2210403 Daily Subsistence Allowance	756,129.00	0.00	1,736,101.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	110,075.00	0.00	397,208.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	3,222,910.80	0.00	5,661,282.25	0.00
2210502 Publishing & Printing Services	2,394,050.00	0.00	700,165.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	922,500.00	0.00	839,550.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	103,000.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	450,000.00	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	3,869,550.00	0.00	1,539,715.00	0.00
2210604 Hire of Transport, Equipment	0.00	0.00	465,200.00	0.00
2210600 Rentals of Produced Assets	0.00	0.00	465,200.00	0.00
2210701 Travel Allowance	2,283,100.00	0.00	1,552,340.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	966,100.00	0.00	639,610.00	0.00
2210703 Production and Printing of Training Materials	936,700.00	0.00	251,300.00	0.00
2210704 Hire of Training Facilities and Equipment	2,520,100.00	0.00	413,000.00	0.00
2210706 Book Allowance	509,600.00	0.00	0.00	0.00
2210707 Project Allowance	584,100.00	0.00	0.00	0.00
2210708 Trainer Allowance	339,500.00	0.00	0.00	0.00
2210710 Accommodation Allowance	2,952,200.00	0.00	740,300.00	0.00
2210711 Tuition Fees Allowance	2,496,062.00	0.00	998,720.00	0.00
2210712 Trainee Allowance	830,000.00	0.00	999,950.00	0.00
2210700 Training Expenses	14,417,462.00	0.00	5,595,220.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,289,290.00	0.00	3,186,757.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210802 Boards, Committees, Conferences and Seminars	7,952,338.90	0.00	4,820,203.90	0.00
2210805 National Celebrations	257,000.00	0.00	170,600.00	0.00
2210800 Hospitality Supplies and Servi	13,498,628.90	0.00	8,177,560.90	0.00
2211001 Medical Drugs	250,000.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	730,000.00	0.00	0.00	0.00
2211009 Education and Library Supplies	349,100.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	286,000.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	1,615,100.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,171,336.35	0.00	816,182.00	0.00
2211102 Supplies and Accessories for Computers and Printers	3,310,240.00	0.00	212,900.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	556,428.00	0.00	688,120.00	0.00
2211100 Office and General Supplies and Services	7,038,004.35	0.00	1,717,202.00	0.00
2211201 Refined Fuels and Lubricants for Transport	2,821,446.15	0.00	1,888,549.00	0.00
2211200 Fuel Oil and Lubricants	2,821,446.15	0.00	1,888,549.00	0.00
2211305 Contracted Guards and Cleaning Services	1,049,000.00	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	347,050.00	0.00	0.00	0.00
2211310 Contracted Professional Services	453,600.00	0.00	501,950.00	0.00
2211323 Laundry Expenses	399,155.00	0.00	0.00	0.00
2211328 Counselling Services	150,000.00	0.00	0.00	0.00
2211300 Other Operating Expenses	2,398,805.00	0.00	501,950.00	0.00
2210000 Goods and Services	69,673,507.20	0.00	35,799,231.15	0.00
2220101 Maintenance Expenses - Motor Vehicles	1,454,966.00	0.00	700,408.25	0.00
2220100 Routine Maintenance - Vehicles	1,454,966.00	0.00	700,408.25	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	499,000.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	1,500,000.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	1,950,660.00	0.00	184,000.00	0.00
2220200 Routine Maintenance - Other Assets	3,949,660.00	0.00	184,000.00	0.00
2220000 Routine Maintenance	5,404,626.00	0.00	884,408.25	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	4,207,999,999.70	0.00	5,793,526,967.90	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	4,207,999,999.70	0.00	5,793,526,967.90	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	341,000,000.00	0.00	705,430,388.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	341,000,000.00	0.00	705,430,388.00	0.00
2630000 Grants & Transfer To Other Govt. Units	4,548,999,999.70	0.00	6,498,957,355.90	0.00
3110302 Refurbishment of Non-Residential Buildings	25,600.00	0.00	289,200.00	0.00
3110300 Refurbishment of Buildings	25,600.00	0.00	289,200.00	0.00
3110701 Purchase of Motor Vehicles	11,830,000.00	0.00	8,795,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	11,830,000.00	0.00	8,795,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,275,938.90	0.00	15,000.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	274,000.00	0.00	9,000.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	150,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,549,938.90	0.00	174,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	858,010.00	0.00	17,500.00	0.00
3111112 Purchase of Software	435,000.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,293,010.00	0.00	17,500.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	3,054,358.00	0.00	600,000.00	0.00
3111499 Research, Feasibility Studies	3,650,700.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	6,705,058.00	0.00	600,000.00	0.00
3110000 Acquisition of Fixed Capital Assets	21,403,606.90	0.00	9,875,700.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	1,060,558,902.80	0.00	705,973,081.75
6530100 Recurrent Bank Accounts	0.00	1,060,558,902.80	0.00	705,973,081.75

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6530000 Recurrent Bank Accounts	0.00	1,060,558,902.80	0.00	705,973,081.75
6540101 Ministry HQ Development Bank A	1,050,030,689.00	0.00	705,430,389.00	0.00
6540100 Development Bank Accounts	1,050,030,689.00	0.00	705,430,389.00	0.00
6540000 Development Bank Accounts	1,050,030,689.00	0.00	705,430,389.00	0.00
6550101 Ministry HQ Deposit Bank A/C	11,473,402.30	0.00	28,745,900.00	0.00
6550100 Deposit Bank Accounts	11,473,402.30	0.00	28,745,900.00	0.00
6550000 Deposit Bank Account	11,473,402.30	0.00	28,745,900.00	0.00
6580101 Cash	3,484,561.25	0.00	3,128,650.75	0.00
6580104 Cash in Transit	1,263,856,210.00	0.00	1,263,856,210.00	0.00
6580100 Cash in Hand	1,267,340,771.25	0.00	1,266,984,860.75	0.00
6580000 Cash in Hand	1,267,340,771.25	0.00	1,266,984,860.75	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	2,440,106.90	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	2,440,106.90	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	2,440,106.90	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	245,000.00
6760103 Temporary Imprests	0.00	60,600.00	0.00	125,926.00
6760100 Imprests	0.00	60,600.00	0.00	370,926.00
6760000 Government Imprests	0.00	60,600.00	0.00	370,926.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	9,984,072.80	0.00	18,513,699.00
7310100 General Deposits Items	0.00	9,984,072.80	0.00	18,513,699.00
7310000 Deposits	0.00	9,984,072.80	0.00	18,513,699.00
7320101 PAYE	554,179.55	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	265.00	0.00	0.00
7320108 Insurances	11,940.25	0.00	0.00	0.00
7320111 WCPS	11,544.50	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	260.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	608,990.10	0.00	0.00
7320100 Salary Deductions	577,664.30	609,515.10	0.00	0.00
7320000 Other Liabilities	577,664.30	609,515.10	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	590,024.00	0.00	537,656.00
7390107 Intercompany Payables	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	590,024.00	0.00	537,656.00
7399999 Cash Clearing A/c	0.00	1,255,128,809.05	0.00	1,275,716,183.30
7399900	0.00	1,255,128,809.05	0.00	1,275,716,183.30
7390000 System Required Liabilities A/cs	0.00	1,255,718,833.05	0.00	1,276,253,839.30
9910201 Exchequer Releases/ Provisioning Account	0.00	11,251,934,848.80	0.00	6,560,236,299.00
9910200 Exchequer Provisions	0.00	11,251,934,848.80	0.00	6,560,236,299.00
9910000 Provisions	0.00	11,251,934,848.80	0.00	6,560,236,299.00
9999999 Consolidated Fund	6,560,186,695.30	0.00	0.00	0.00
9999900	6,560,186,695.30	0.00	0.00	0.00
9990000 Opening Balance Reserves	6,560,186,695.30	0.00	0.00	0.00
Total	13,581,306,879.45	13,581,306,879.45	8,561,347,845.05	8,561,347,845.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
2019-2020 FINANCIAL YEAR
TRIAL BALANCE**

DESCRIPTION	DR	CR
Wages and salary contributions	46,215,917.50	
Communication	2,056,600.00	
Domestic Travel	18,735,000.00	
Foreign Travel	3,222,911.00	
Printing and Advertising	3,869,550.00	
Training Expenses	14,417,462.00	
Hospitality Supplies	13,498,629.00	
Specialized Materials	1,615,100.00	
Office and General Supplies	7,038,004.35	
Fuel and Lubricants	2,821,446.15	
other operating Epenses	2,398,805.00	
Routine Maintenance	5,404,626.00	
Grants and Transfer to other Govt. Agencies	4,549,000,000.00	
Acquisition of Assets	21,403,607.00	
Exchequers		4,691,698,550.00
Deposits Account	13,185,173.00	
Accounts Payable		13,185,173.00
Bank Account-Recurrent	891.00	
	4,704,883,722.00	4,704,883,723.00

Difference

1.00



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	4,691,698,549.80	6,560,236,299.00
TOTAL		4,691,698,549.80	6,560,236,299.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts	4520100	0.00	0.00
Repayments from lending to International Orgns	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns and Domestic Financial Instns operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps Financial Instns and Domestic Financial Instns operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	26,182,218.00	0.00
Basic Wages - Temporary Employees	2110200	5,317,020.00	4,670,000.00
Personal Allowances paid as part of Salary	2110300	14,716,679.50	10,000,000.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		46,215,917.50	14,670,000.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	2,056,600.00	629,000.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	18,735,000.00	9,623,552.00
Foreign Travel and Subsistence, and other transportation costs	2210400	3,222,910.80	5,661,282.25
Printing, Advertising and Information Supplies and Services	2210500	3,869,550.00	1,539,715.00
Rentals of Produced Assets	2210600	0.00	465,200.00
Training Expenses	2210700	14,417,462.00	5,595,220.00
Hospitality Supplies and Services	2210800	13,498,628.90	8,177,560.90
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	1,615,100.00	0.00
Office and General Supplies and Services	2211100	7,038,004.35	1,717,202.00
Fuel Oil and Lubricants	2211200	2,821,446.15	1,888,549.00
Other Operating Expenses	2211300	2,398,805.00	501,950.00
Routine Maintenance - Vehicles	2220100	1,454,966.00	700,408.25
Routine Maintenance - Other Assets	2220200	3,949,660.00	184,000.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		75,078,133.20	36,683,639.40

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	4,207,999,999.70	5,793,526,967.90
Capital Grants to Government Agencies and other Levels of Government	2630200	341,000,000.00	705,430,388.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Transfers	2640500	0.00	0.00
TOTAL		4,548,999,999.70	6,498,957,355.90

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	25,600.00	289,200.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	11,830,000.00	8,795,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	1,549,938.90	174,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,293,010.00	17,500.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	6,705,058.00	600,000.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		21,403,606.90	9,875,700.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,060,558,902.80	705,973,081.75
Development Bank Accounts	6540000	1,050,030,689.00	705,430,389.00
Deposit Bank Account	6550000	11,473,402.30	28,745,900.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		2,122,062,994.10	1,440,149,370.75

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,267,340,771.25	1,266,984,860.75
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		1,267,340,771.25	1,266,984,860.75

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	2,440,106.90	0.00
Government Imprests	6760000	60,600.00	370,926.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		2,500,706.90	370,926.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	9,984,072.80	18,513,699.00
Other Liabilities	7320000	31,850.80	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	1,255,718,833.05	1,276,253,839.30
TOTAL		1,265,734,756.65	1,294,767,538.30

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	28,203,207.25	0.00
Opening Balance Cash	22B	1,266,984,860.75	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	(370,926.00)	0.00
Opening Balance - Deposits	24	(1,294,767,538.30)	0.00
TOTAL		49,603.70	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00



Budget Execution by Programme and Economic Classification

Entity: 1168-State Department for Agricultural Research

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0120000000			4,942,358,178.00	4,691,697,657.30	250,660,520.70
	2110000	Wages and Salary Contributions	47,315,326.00	46,215,917.50	1,099,408.50
	2210000	Goods and Services	69,341,839.00	69,673,507.20	(331,668.20)
	2220000	Routine Maintenance	6,051,916.00	5,404,626.00	647,290.00
	2630000	Grants & Transfer To Other Govt. Units	4,802,699,600.00	4,548,999,999.70	253,699,600.30
	3110000	Acquisition of Fixed Capital Assets	16,949,497.00	21,403,606.90	(4,454,109.90)
		Grand Total	4,942,358,178.00	4,691,697,657.30	250,660,520.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1168-State Department for Agricultural Research

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0120000000			4,942,358,178.00	4,691,697,657.30	250,660,520.70
	0120010000		99,298,248.00	101,657,005.70	(2,358,757.70)
	0120020000		278,500,000.00	32,150,700.00	246,349,300.00
	0120030000		4,564,559,930.00	4,557,889,951.60	6,669,978.40
	0120040000		0.00	0.00	0.00
		Grand Total	4,942,358,178.00	4,691,697,657.30	250,660,520.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1168-State Department for Agricultural Research

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1168000100		Headquarters and Administrative Services	81,236,934.00	88,258,075.70	(7,021,141.70)
	0120000000		81,236,934.00	88,258,075.70	(7,021,141.70)
1168000200		Kenya Agricultural & Livestock Research Organization (KALRO)	4,129,000,000.00	4,129,000,000.00	0.00
	0120000000		4,129,000,000.00	4,129,000,000.00	0.00
1168000300		Kenya Tsetse and Trypanosomiasis Eradication Council	72,000,000.00	72,000,000.00	0.00
	0120000000		72,000,000.00	72,000,000.00	0.00
1168000400		Kenya Genetic Resource Centre (KAGRC)	7,000,000.00	6,999,999.70	0.30
	0120000000		7,000,000.00	6,999,999.70	0.30
1168000500		Kenya Plant Health Inspectorate Services (KEPHIS)	0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
1168000600		National Biosafety Authority	0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
1168000700		Kenya Marine Fisheries Research Institute	0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
1168000800			18,061,314.00	13,398,930.00	4,662,384.00
	0120000000		18,061,314.00	13,398,930.00	4,662,384.00
1168001000			10,444,982.00	7,900,460.00	2,544,522.00
	0120000000		10,444,982.00	7,900,460.00	2,544,522.00
1168001100			20,663,161.00	19,709,459.90	953,701.10
	0120000000		20,663,161.00	19,709,459.90	953,701.10
1168001200			9,252,187.00	9,780,032.00	(527,845.00)
	0120000000		9,252,187.00	9,780,032.00	(527,845.00)
1168100100			4,500,000.00	4,500,000.00	0.00
	0120000000		4,500,000.00	4,500,000.00	0.00
1168100200			23,000,000.00	23,000,000.00	0.00
	0120000000		23,000,000.00	23,000,000.00	0.00
1168100300			137,499,600.00	135,000,000.00	2,499,600.00
	0120000000		137,499,600.00	135,000,000.00	2,499,600.00
1168100400			151,200,000.00	150,000,000.00	1,200,000.00
	0120000000		151,200,000.00	150,000,000.00	1,200,000.00
1168100500			278,500,000.00	28,500,000.00	250,000,000.00
	0120000000		278,500,000.00	28,500,000.00	250,000,000.00
1168100600			0.00	3,650,700.00	(3,650,700.00)
	0120000000		0.00	3,650,700.00	(3,650,700.00)
1168100700			0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
		Grand Total	4,942,358,178.00	4,691,697,657.30	250,660,520.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1168-State Department for Agricultural Research

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1168000100		Headquarters and Administrative Services	81,236,934.00	88,258,075.70	(7,021,141.70)
	0120000000		81,236,934.00	88,258,075.70	(7,021,141.70)
1168000200		Kenya Agricultural & Livestock Research Organization (KALRO)	4,129,000,000.00	4,129,000,000.00	0.00
	0120000000		4,129,000,000.00	4,129,000,000.00	0.00
1168000300		Kenya Tsetse and Trypanosomiasis Eradication Council	72,000,000.00	72,000,000.00	0.00
	0120000000		72,000,000.00	72,000,000.00	0.00
1168000400		Kenya Genetic Resource Centre (KAGRC)	7,000,000.00	6,999,999.70	0.30
	0120000000		7,000,000.00	6,999,999.70	0.30
1168000500		Kenya Plant Health Inspectorate Services (KEPHIS)	0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
1168000600		National Biosafety Authority	0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
1168000700		Kenya Marine Fisheries Research Institute	0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
1168000800			18,061,314.00	13,398,930.00	4,662,384.00
	0120000000		18,061,314.00	13,398,930.00	4,662,384.00
1168001000			10,444,982.00	7,900,460.00	2,544,522.00
	0120000000		10,444,982.00	7,900,460.00	2,544,522.00
1168001100			20,663,161.00	19,709,459.90	953,701.10
	0120000000		20,663,161.00	19,709,459.90	953,701.10
1168001200			9,252,187.00	9,780,032.00	(527,845.00)
	0120000000		9,252,187.00	9,780,032.00	(527,845.00)
1168100100			4,500,000.00	4,500,000.00	0.00
	0120000000		4,500,000.00	4,500,000.00	0.00
1168100200			23,000,000.00	23,000,000.00	0.00
	0120000000		23,000,000.00	23,000,000.00	0.00
1168100300			137,499,600.00	135,000,000.00	2,499,600.00
	0120000000		137,499,600.00	135,000,000.00	2,499,600.00
1168100400			151,200,000.00	150,000,000.00	1,200,000.00
	0120000000		151,200,000.00	150,000,000.00	1,200,000.00
1168100500			278,500,000.00	28,500,000.00	250,000,000.00
	0120000000		278,500,000.00	28,500,000.00	250,000,000.00
1168100600			0.00	3,650,700.00	(3,650,700.00)
	0120000000		0.00	3,650,700.00	(3,650,700.00)
1168100700			0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
		Grand Total	4,942,358,178.00	4,691,697,657.30	250,660,520.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

CBK165 - STATE DEPARTMENT FOR AGRICU

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384198

Balance as per bank certificate

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

0.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

CBK165 - STATE DEPARTMENT FOR AGRICULTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384198

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
		Total	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
		Total

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
		Total

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
		Total

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

REC - STATE DEPARTMENT FOR AGRICULTU

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384158

	Balance as per bank certificate	2,689,934.15
Less --		
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)		
2. Receipts in Bank Statement not yet recorded in Cash Book		
Add --		
3. Payment in Bank Statement not yet recorded in Cash Book		22,839.95
4. Receipts in Cash Book not yet Recorded in Bank Statement		
Bank Balance as per Cash Book		2,712,774.10

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-19 To : 30-JUN-20

REC - STATE DEPARTMENT FOR AGRICULTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384158

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
		Total	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
		Total

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Payee	Amount
No	Date		
NONREF	26-JUL-19	Transfer	22,839.95
		Total	22,839.95

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
		Total

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

DEV - STATE DEPARTMENT FOR AGRICULTU

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384166

	Balance as per bank certificate	0.00
Less --		
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)		
2. Receipts in Bank Statement not yet recorded in Cash Book		
Add --		
3. Payment in Bank Statement not yet recorded in Cash Book		110,901.00
4. Receipts in Cash Book not yet Recorded in Bank Statement		
Bank Balance as per Cash Book		110,901.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

DEV - STATE DEPARTMENT FOR AGRICULTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384166

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			Amount
No	Date		
NONREF	09-AUG-19	Transfer	1.00
NONREF	06-MAY-20	Transfer	110,900.00
Total			110,901.00

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total		

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

DEP -STATE DEPARTMENT FOR AGRICULTUI

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384182

Balance as per bank certificate	13,185,172.80
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	1,681,910.50
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	11,503,262.30

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

DEP -STATE DEPARTMENT FOR AGRICULTURE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384182

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts			Amount
No	Date		
FT19218Z3Z8C	06-AUG-19	TRFS Payments /BENM/ PV NO000006	1,326,000.00
NONREF	17-JUN-20	202 REFUNDS RTGS	150,000.00
NONREF	30-JUN-20	TRFS Payments /BENM/ 001415	205,910.50
Total			1,681,910.50

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Payee	Amount
No	Date		
Total			

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts			Amount
No	Date		
Total			



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,691,698,549.80	6,560,236,299.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		4,691,698,549.80	6,560,236,299.00
PAYMENTS			
Compensation of Employees	12	46,215,917.50	14,670,000.00
Use of goods and Services	13	75,078,133.20	36,683,639.40
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,548,999,999.70	6,498,957,355.90
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	21,403,606.90	9,875,700.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		4,691,697,657.30	6,560,186,695.30
SURPLUS/DEFICIT		892.50	49,603.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	945,188.50	28,203,207.25
Cash Balances	22B	1,267,340,771.25	1,266,984,860.75
Total Cash And Cash Equivalents		1,268,285,959.75	1,295,188,068.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(2,500,706.90)	(370,926.00)
TOTAL FINANCIAL ASSETS		1,265,785,252.85	1,294,817,142.00
Financial Liabilities			
Accounts Payables - Deposits	24	1,265,734,756.65	1,294,767,538.30
NET FINANCIAL ASSETS		50,496.20	49,603.70
REPRESENTED BY			
Fund Balance b/fwd	25	49,603.70	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		892.50	49,603.70
NET FINANCIAL POSITION		50,496.20	49,603.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1168-State Department for Agricultural Research
 Current Period: JUL-19 To JUN-20
 Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,691,698,549.80	6,560,236,299.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	46,215,917.50	14,670,000.00
Use of goods and Services	13	75,078,133.20	36,683,639.40
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,548,999,999.70	6,498,957,355.90
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(26,903,000.75)	1,295,138,464.30
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(5,498,501.35)	1,305,063,768.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	21,403,606.90	9,875,700.00
Net Cash Flow From Investing Activities	B	(21,403,606.90)	(9,875,700.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(26,902,108.25)	1,295,188,068.00
Cash and Cash Equivalent at BEGINNING of The Year		1,295,188,068.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	1,268,285,959.75	1,295,188,068.00

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

Prepared By: _____
 Reviewed By: _____
 Approved By: _____

Date: _____
 Date: _____
 Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	28,745,900.00	0.00
Transfers of retentions during the year	125,231,185.00	30,000,000.00
Payments made out of deposit account during the year	142,503,682.70	1,254,100.00
Closing Balance	11,473,402.30	28,745,900.00
Principal Secretary Controller		
Principal Accounts		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure
Entity: 1168-State Department for Agricultural Research
Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



KENYA AGRICULTURAL & LIVESTOCK RESEARCH ORGANIZATION

When replying please quote:

Our Ref: KALRO/4/048/VOL.XV/64

Date: 26th August 2020

Principal Secretary
 State Department for Agricultural Research
 Ministry of Agriculture, Livestock, Fisheries & Cooperatives
 P.O. Box 30028
NAIROBI

ATTENTION: Principal Accounts Controller

RE: ACKNOWLEDGEMENT OF FUND RECEIVED DURING 2019/2020 FINANCIAL YEAR

During the 2019/2020 FY KALRO received Funds both from Recurrent and Development Votes from Ministry of Agriculture, State Department of Agriculture Research on various dates as tabulated below.

1. Recurrent Vote

Date	Received From	KALRO Receipt No.	Amount	Remarks
08-Aug-19	State Department	242018	354,522,400	GOK Grants - Recurrent Funds
22-Aug-19	State Department	242064	677,727,600	
23-Oct-19	State Department	257906	1,032,250,000	
30-Dec-19	State Department	258232	1,032,250,000	
27-Apr-20	State Department	276804	1,032,250,000	
30-Jun-20	State Department	296924	5,317,020	Reimbursements for Seconded Staff
11-Jul-19	State Department	277077	4,670,000	
	Total Recurrent Funds		4,138,987,020	

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E

2. Development Vote

Date	Received From	Kalro Receipt No.	Amount
16-Oct-19	State Department	257853	4,500,000
16-Oct-19	State Department	257864	28,500,000
11-Nov-19	State Department	257857	11,500,000
23-Jan-20	State Department	257871	11,500,000
Total Development Funds			56,000,000

Thank You.



David W. Muriithi
Director, Finance & Accounts
For: Director General KALRO

REPUBLIC OF KENYA



MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES
Kenya Tsetse and Trypanosomiasis Eradication Council
(KENTTEC)

Telephone: 020-2513131/020-2513132

Fax: 020-2437729

When replying please quote

Ref. No: KENTTEC/FM/3.VOL II.

All correspondence should be addressed to:

Email Address: info@kenttec.go.ke

Website: www.kenttec.go.ke

KENYA TSETSE AND TRYPANOSOMIASIS
ERADICATION COUNCIL,

P.O. Box 66290-00800,
WESTLANDS.

Date: 3rd August, 2020.

The Principal Secretary,
Ministry of Agriculture, Livestock, Fisheries and Co-operatives,
State Department of Agricultural Research,
P.O.Box 34188-00100,

NAIROBI.

ATTN: Head of Accounting Unit

**RE: AIE FUNDING FOR DEVELOPMENT AND RECURRENT FOR 2019/2020
FOR KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL
(KENTTEC)**

We would like to confirm that we received the funding for the above mentioned as follows:

Recurrent Grants	Bank Statement Date	Amount (KShs)	FY
	07/8/2019	18,000,000	2019/2020
	18/10/2019	18,000,000	2019/2020
	23/1/2020	18,000,000	2019/2020
	25/5/2020	12,000,000	2019/2020
	29/6/2020	6,000,000	2019/2020
	Total	72,000,000	

Development Grants	Bank Statement Date	Amount (KShs)	FY
	5/11/2019	52,000,000	2019/2020
	31/12/2019	48,000,000	2019/2020
	20/2/2020	50,000,000	2019/2020
	Total	150,000,000	



MR. EDMUND O. WAFULA
FOR: CHIEF EXECUTIVE OFFICER



KENYA ANIMAL GENETIC RESOURCES CENTRE
For Superior Kenyan Animal Genetics



REF NO: KAGRC/11/18/VOL.III/ 77

DATE: 25th August, 2020

The Principal Secretary
State Department of Crop Development and
Agricultural Research
Kilimo House
P.O Box 34188-00100
NAIROBI

Dear Sir,

RE: GRANTS RECEIVED IN 2019/2020 FINANCIAL YEAR

This is to confirm that KAGRC received the following amounts in the Financial Year 2019/20:

Recurrent Grant

Date	Amount (Kshs)
07.08.2019	1,750,000.00
18.10.2019	1,750,000.00
12.02.2019	1,750,000.00
26.05.2019	1,166,667.00
30.06.2020	583,333.00
Total	<u>7,000,000.00</u>



Development Grant

Date	Amount (Kshs)
05.11.2019	45,000,000.00
30.12.2019	45,000,000.00
28.02.2020	<u>45,000,000.00</u>
Total	<u>135,000,000.00</u>

We thank you for the continued support.

Yours Sincerely,



Faith K. Aciita

For: Managing Director

BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2360000, Fax: 340192

8th July, 2019

CERTIFICATE OF BALANCES

Customer : 138673

STATE DEPT FOR AGRIC RESEARCH

Balance Date: 30-Jun-20

Account No	Account Name	Currency	Balance
1000384158	REC-STATE DEPT FOR AGRIC RESEARCH	KES	2,689,934.15
1000384166	DEV-STATE DEPT FOR AGRIC RESEARCH	KES	0.00
1000384182	DEP-STATE DEPT FOR AGRIC RESEARCH	KES	13,185,172.80



L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION



P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

REPUBLIC OF KENYA

Date 01/07/2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR AGRICULTURAL RESEARCH – A/C NO.1000384158 (REC) as at the close of

business on 30-6-2020

The Board, consisting of- (Names and Official titles)

TOBIAS OKONGO OSANO - CHAIRMAN

GORDON ANDIEGO - SECRETARY

DANCAN MAINA GATHITU - MEMBER

Assembled at the office of HEAD ACCOUNTING UNIT

at 10.000 A.M. (time) on the 01-07-2020

Notes	NIL	(Shs.	26,750.00
Silver	NIL	Shs.	13.00
copper	NIL	Shs.	NIL
Cheques (as per details on reverse)		Shs.	
			26,763.00

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30-6-2020

Cash on hand	(Shs.	26,763.00
Bank balance	Shs.	891.05.00
		891.05.00

The Bank Certificate of Balance showed a sum of Shs.

cts - (shs. cts

Standing to the credit of the account on 30-6-2020

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.


Chairman

Date 01-07-2020


Members of the Board

REPUBLIC OF KENYA

Date 01/07/2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR AGRICULTURAL RESEARCH - A/C NO.1000384166 (DEV) as at the close of

business on 30-6-2020

The Board, consisting of- (Names and Official titles)

TOBIAS OKONGO OSANO - CHAIRMAN

GORDON ANDIEGO - SECRETARY

DANCAN MAINA GATHITU - MEMBER

Assembled at the office of HEAD ACCOUNTING UNIT

at 10.000 A.M. (time) on the

Notes NIL (Shs. NIL

Silver NIL Shs. NIL

copper NIL Shs. NIL

Cheques (as per details on reverse) Shs.

NIL

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30-6-2020

Cash on hand NIL (Shs.

Bank balance NIL Shs. NIL

The Bank Certificate of Balance showed a sum of Shs. NIL

cts - (shs.

cts

Standing to the credit of the account on 30-6-2020

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Chairman

Date 01-07-2020

Members of the Board

REPUBLIC OF KENYA

F.O. 51

Date 01/07/2020

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR AGRICULTURAL RESEARCH - A/C NO.1000384182 (DEP) as at the close of

business on 30-6-2020

The Board, consisting of- (Names and Official titles)

TOBIAS OKONGO OSANO - CHAIRMAN
 GORDON ANDIEGO - SECRETARY
 DANCAN MAINA GATHITU - MEMBER

Assembled at the office of HEAD ACCOUNTING UNIT

at 10.000 A.M. (time) on the 01-07-2020

Notes	NIL	(Shs.	NIL
Silver	NIL	Shs.	NIL
copper	NIL	Shs.	NIL
Cheques (as per details on reverse)		Shs.	
			NIL

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

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

The Cash Book reflected the following balances as at the close of business on the 30-6-2020

Cash on hand	(Shs.	NIL
Bank balance	Shs.	13,185,112.80
		13,185,172.80

The Bank Certificate of Balance showed a sum of Shs. 13,185,172.80
 - cts - (shs.)

Standing to the credit of the account on 30-6-2020

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.


 Chairman

Date 01-07-2020


 Members of the Board