

REPUBLIC OF KENYA



Enhancing Accountability



PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 19 FEB 2015 DAY: Wed

TABLED BY:	Lam
CLERK-AT THE-TABLE:	Mado

REPORT

OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR CO-OPERATIVES

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



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
18 DEC 2024
RECEIVED

**MINISTRY OF CO-OPERATIVES AND MICRO, SMALL AND MEDIUM
ENTERPRISES (MSMEs) DEVELOPMENT**

STATE DEPARTMENT FOR COOPERATIVES

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024

Table of Contents

1. Acronyms and Glossary of Terms	iii
2. Key State Department for Cooperatives Information and Management	iv
3. Statement of Governance	x
4. Statement by the Cabinet Secretary/Chairman Statement	xvii
5. Statement by the Principal Secretary / Accounting Officer	xix
6. Statement of Performance Against Predetermined Objectives for the FY2023/2	xxviii
7. Management Discussion and Analysis	xxxiv
The financial performance of SDC for the FY 2021/22-2023/24	xxxiv
8. Environmental and Sustainability Reporting	xlii
9. Statement of Management Responsibilities	xliv
10. Report of the Independent Auditors of the Financial Statements for the State Department for Cooperatives	xlvi
11. Statement of Receipts and Payments for the Year ended 30 th June 2024	1
12. Statement Of Financial Assets And Financial Liabilities As At 30 th June 2024	2
13. Statement of Cash Flows For The Year Ended 30 th June 2024	3

State Department for Cooperatives

Annual Report and Financial Statements for the year ended 30th June 2024

14. Statement of Comparison of Budget and Actual Amounts for FY2023/24	4
15. Notes to the Financial Statements	9
16. Annexes.....	28

1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
SDC	State Department for Cooperatives
NKCC	New Kenya Cooperative Creameries
NKPCU	New Kenya Planter Cooperative Union
SASRA	SACCO Societies Regulatory Authority
ECCOS	Ethics Commission for Cooperative Societies

2. Key State Department for Cooperatives Information and Management

(a) Background information

The State Department for Co-operatives (SDC) is one of the two State Departments that constitute the Ministry of Co-operatives and Micro, Small and Medium Enterprises (MSMEs) Development. The Ministry was established through an Executive Order No. 1 of January, 2023. It was previously under the Ministry of Agriculture, Livestock, Fisheries and Co-operatives through an Executive Order No. 1/2020 (revised) of May, 2020 but initially domiciled under the Ministry of Industry, Trade and Co-operatives. At Cabinet Level, SDC is represented by the Cabinet Secretary for the Ministry of Co-operatives and Micro, Small and Medium Enterprises (MSMEs) Development who is responsible for the general policy and strategic direction of the State Department.

The State Department has one programme, namely Cooperative Development and Management and five (5) Sub-Programmes. The main objective of the Programme is to promote growth and development of co-operatives through setting of standards, capacity building, provision of appropriate policy, legal and institutional framework.

Programme: Co-operative Development and Management.

Sub-Programme 1: Co-operative Governance and Accountability.

This entails:

- i. Mainstreaming ethics and governance in the co-operatives to safeguard members' savings and investments.
- ii. Regulation and supervision of co-operative audits to enhance accountability through reporting to members, declaration of dividends and taxation.

Sub-Programme 2: Co-operative advisory Services.

This aims at:

- i. Registration, supervision and oversight (inspection and inquiries) of cooperatives
- ii. Formulation of Policy and legal framework for cooperatives sub-sector.
- iii. Development of Co-operative Management Information System (CMIS)
- Digitization of Co-operative Services to enhance service delivery.

Sub-Programme 3: Co-operative Marketing, Value Addition and Research.

This aims at:

- i. Promotion of value addition in commodity cooperatives to enhance returns to members.
- ii. Facilitating savings mobilization through SACCOs to promote availability of funds for affordable credit to members.
- iii. Supporting housing co-operatives to effectively participate in delivery of affordable housing.

Sub-Programme 4: Co-operative management and investment.

- i. The major thrust of this sub-program is to facilitate cooperative institutions to deliver on their mandate.

Sub-Programme 5: General Administration, Planning and Support Services.

The intent of this sub-program is:

- i. To ensure compliance with government policies and Budget utilization.
- ii. To conduct Monitoring and Evaluation of on-going projects and programmes.

Mandate

The broad Mandate of the State Department for Co-operatives is to promote growth and development of co-operatives, through provision of enabling policy and regulatory framework.

This mandate is spelt out in the Executive Order No. 1/2023 with the following functions:

- i. Co-operative Policy, Standards and Implementation;
- ii. Promotion of Co-operative Ventures;
- iii. Co-operative Production and Marketing;
- iv. Supervision and oversight over Co-operative Societies;
- v. Co-operative Savings, Credit and other Financial Services Policy;
- vi. Co-operative Legislation and Support Services;
- vii. Co-operative Education and Training;
- viii. Co-operative Audit Services;
- ix. Co-operative Financing Policy

There are three main semi-autonomous agencies under the State department for cooperatives.

New Kenya Co-operative Creameries (N-KCC)

The purpose of the New KCC is to procure high quality raw milk, process, package and market milk and milk products.

The New Kenya Planters Co-operative Union (N-KPCU)

The purpose of N-KPCU is to provide affordable credit to coffee farmers, milling and marketing of coffee.

The Savings and Credit Co-operatives Regulatory Authority (SASRA)

SASRA is the Government of Kenya's agency responsible for licensing, regulating and supervising deposit-taking and non-withdrawable deposit-taking SACCOs. The Authority is established under the SACCO Societies Act, No.14 of 2008.

Vision

A sustainable and vibrant co-operative sector

Mission

To promote the co-operative sector through provision of appropriate policy, legal, regulatory framework and capacity building.

Core Values

- i. Integrity
- ii. Professionalism
- iii. Inclusivity
- iv. Teamwork
- v. Customer focus
- vi. Innovation
- vii. Transparency

(b) Key Management

The State Department for Co-operatives day-to-day management is under the following key organs:

- i. General administration
- ii. Office of the Commissioner for Co-operatives Development

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

- iii. Office of Co-operatives Audit.
- iv. Ethic Commission for Co-operative Societies

(c) Fiduciary Management

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

No.	Designation	Name
1.	Cabinet Secretary	Simon Chelugui
2.	Principal Secretary/ Accounting officer.	Patrick K. Kilemi
3.	Commissioner for Co-operatives Development.	David K. Obonyo
4.	Director Administration	El- Samma Ngegwa
5.	Director Human Resource Management and Development	Jenovefa Njoroge
6.	Senior Deputy Accountant General	Margaret Nyaywera
7.	Director of Planning	John D. Musale
8.	Head Finance and Marketing	Francis Wekesa
9.	Head ECCOS	Richard M. Mahungu
10.	Director Co-operatives Audit	Javel Murira
11.	Chief Finance Officer	Jane Musundi
12.	Assistant Supply Chain Management Officer	George Marete

(d) Fiduciary Oversight Arrangements

The fiduciary oversight arrangements committee are:

Human Resource Management Advisory Committee.

This committee is composed of the following members:

No.	Name	Designation
1.	Patrick K. Kilemi	Principal Secretary/ Accounting officer.
2.	David Obonyo	Commissioner for Co-operatives Development.
4.	Jenovefa Njoroge	Director Human Resource Management and Development
5.	Margaret Nyaywera	Senior Deputy Accountant General
6.	Mary Karumba	Acting Director of Planning
7.	Francis Wekesa	SDCCD- Senior Deputy Commissioner for Cooperatives Development
9.	Javel Murira	Director Co-operatives Audit

Their duties include;

1. Review of promotions of officers in Job Group A-P;
2. Review of confirmations in appointment;
3. Review of disciplinary matters;
4. Review of re-designation of officers from one cadre to another;
5. Confirmation of surcharge of officers found to have misused government resources;
6. Overall coordination of the training functions in the State Department;
7. Review of induction of newly appointed officers and activities around long term training.

Other oversight activities

Cabinet Secretary

Responsible for Ministry of Co-operatives and Micro, Small and Medium Enterprises (MSMEs) Development, to guide on policy direction in ensuring that it delivers its mandate to support the government agenda.

Auditor General

Has the overall responsibility of ensuring an independent assessment of the departments operations dealings, issuing opinion to conform the validity and compliance to laid down procedures and laws.

(e) State Department for Cooperatives

P.O. Box 30547-00100
NSSF Building Bishop Road
NAIROBI, KENYA

State Department for Cooperatives Contacts

Telephone: (254) 020-273531-9
E-mail:ps.ushirika@gmail.com Website: www.go.ke

(f) State Department for Cooperatives Banker

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

(g) Independent Auditors


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

h) Principal Legal Adviser

The Attorney General
State Law Office & Department for Justice.
Harambee Avenue
P.O. Box 40112
City Square 0020
Nairobi, Kenya

3. Statement of Governance

The Cabinet Secretary for Cooperative and Micro Small and Medium Enterprises Development Mr. Wycliffe Oparanya EGH is the Authorised Officer for the State Department for Cooperatives and is responsible for the general departmental policy and leadership. The Principal Secretary Mr. Patrick K. Kilemi is the Accounting Officer for the State Department for Cooperatives and responsible for the general administration of the State Department.

	<p>Principal Secretary Patrick K. Kilemi</p> <p>Patrick Kiburi Kilemi is the Principal Secretary (PS) in the Ministry of Co-operatives and Micro, Small & Medium Enterprises (MSMEs) Development, State Department for Co-operatives. His career spans over 20 years in sales, marketing, commercial planning and pricing experience in the petroleum industry in Kenya and the East and Central African region mainly with International Oil Majors Total Kenya Limited (11 years), Chevron (Caltex) Kenya Limited (4 years) and Mobil Oil Kenya Limited (3 years). He holds a Masters Degree in Economics and Bachelors of Arts Degree in Economics from The University of Nairobi. He is a CPA (K) finalist.</p>
---	--

Director Administration: Mr. El Samma Ndegwa






Mr El Samma Ndegwa is the Director of Administration. He has a BA Economics & Public Administration from Punjab University (India), MPA UoN, Post Graduate Diploma in Urban Transport – Lund University, Sweden, Diploma in Management of Public Transport - Galilee College, Israel. He has 36 years of Service, both in field administration and central government. During my paramilitary training, He was the Parade Commander of the Pass Out Parade 1988 at the Administration Police Training College in Embakasi. Headed the Refugee Coordination Unit, under the Vice President's Office and Ministry of Home Affairs. He was later honoured to be the first Administrative Officer in the Prisons Department. At the Ministry of Transport from field administration he was posted to Road Transport Department to deputise the Registrar of Motor of Vehicle, later on became the Registrar Transport Licensing Appeals Tribunal. While in the Ministry of Industrialization he was posted as the Administrator Kenya Industrial Training Institute (KITI). In the Ministry of Environment, he was posted as the head Public Complaints Committee on Environment.



Mr. David K. K. Obonyo

Mr. David K. Obonyo is the Commissioner for Co-operatives Development. Holds a Masters of Arts in Rural Economics and Co-operation (Bundelkhand University, India); Bachelor of Arts, Economics, Sociology and Political Science and Diploma Industrial Relations. Has 24 years' service in the Co-operatives Administration serving as Ag. Secretary Ethics Commission for Co-operatives Societies (ECCOS), Head of Department, Co-operatives Finance and Banking, Co-operatives County Commissioner, Provincial Co-operatives Officer and District Co-operatives Officer. A member of Kenya Society for Professional Co-operators. (KSPC).

	<p>Mrs Jenovefa Njoroge Jenovefa Njoroge is the Director HRM&D, Hold a Master of Education & Bachelor of Education. She has served as a classroom teacher, a Deputy and Principal of a School, served as Provincial Quality Assurance officer, and coordinator of Rift Valley Heads, Association. Currently serving as a School Board of Management. A member of Institute of Human Resource Management IHRM, Kenya African Association for Public Administration and Management (KAPAM)</p>
	<p>Richard M. Mahungu Mr. Mahungu is the Deputy Commissioner for Co-operatives Development and has over 28 years of experience in the Kenyan Co-operatives sector. He currently heads the Ethics Commission for Co-operatives Societies (ECCOS) Division within the State Department of Co-operatives. He has been involved in regulatory and supervisory activities, and preparation of prudential standards for enhancing performance management in Co-operatives Societies. He is a Major in Co-operative Management, Agri-business and Strategic Management, and a member of the Kenya Society of Professional Co-operators (KSPC).</p>
	<p>Dr. Mary Karumba Dr. Karumba is a Principal Economist and the acting Director of Planning. She holds a Doctor of Philosophy Degree in Economics from the University of Cape Town; a Master of Arts and a Bachelor's degree in economics from Kenyatta University. She has served as an economist or policy analyst in various departments within public service for a period of 11 years. She has undertaken training in accountancy; senior management and project appraisal courses and is a member of the Africa Association of Environmental and Resource Economists (AFARE).</p>



Margaret Nyaywera

CPA Margaret Nyaywera is the Senior Deputy Accountant General for the State Department. She is a holder of MBA specially Finance from Moi University and CPA (K).

Her main role include management, monitoring and reporting use of resources, clear up audit queries, establish effective internal controls, improve expenditure management and transfers, banking arrangements and complete financial statements on time.



Javel Muthee Murira

Mr. Javel Muthee Murira is the Director, Co-operatives Audit. He holds a MBA in Finance, B.A in Economics and Sociology. KACE and KCE. He is a professional Accountant. He is currently Director of Co-operatives Audit State Department for Co-operatives. He has worked in various government units from the year 1994 to date. He is a member of ICPAK and Institute of Internal Auditors (IIA).



Mrs. Jane Musundi.

Mrs. Jane Musundi is the Chief Finance Officer (CFO) for the State Department. She holds an MBA in Finance from Kenya Methodist University. A bachelor degree in Accounting from the University of Nairobi. She has worked in over 10 ministries as a Finance Officer with extensive training on mobilization of external resources for Government projects. She worked at the National Treasury Resource Mobilization Department for 14years. She has also worked has a CFO for three years including working in the ministry of ICT and currently at SDC.

The following are management committee established and their roles:

i) Human Resource Management Advisory Committee Activities;

This committee is composed of the following members:

No.	Name	Designation
1.	Patrick K. Kilemi	Principal Secretary/ Accounting officer.
2.	David Obonyo	Commissioner for Co-operatives Development.
4.	Jenovefa Njoroge	Director Human Resource Management and Development
5.	Margaret Nyaywera	Senior Deputy Accountant General
6.	Mary Karumba	Acting Director of Planning
7.	Francis Wekesa	SDCCD- Senior Deputy Commissioner for Cooperatives Development
9.	Javel Murira	Director Co-operatives Audit

Their duties include: -

1. Review of promotions of officers in Job Group A-P;
2. Review of confirmations in appointment;
3. Review of disciplinary matters;
4. Review of re-designation of officers from one cadre to another;
5. Confirmation of surcharge of officers found to have misused government resources;
6. Overall coordination of the training functions in the State Department;

ii) Performance management committee activities

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

In compliance to the provision of public service commission, the committee is composed of the following:

No	Name	Designation
1	Patrick K. Kilemi	Chairperson
2	Mary Karumba	Member
3	David Obonyo	Member
4	Amos Mariba	Member
5	Jenovefa Njoroge	Member
6	Margaret Nyaywera	Member
7	Jane Musundi	Member
8	Francis Wekesa	Member
9	Joyce Nkirote	Member
10	Javel Murira	Member

Their activities are:

- i) Undertake quarterly review on implementation of PC and Strategic plans
- ii) Ensure linkages between institutional performance and staff appraisal system
- iii) Ensure the performance of all officers are evaluated
- iv) Hold quarterly review meeting
- v) Review performance reports from various departments

iii) Budget implementation committee members are (BIC)

In reference to the treasury circular BIC committee is composed of:

S/NO	Names	Designation
1	David Obonyo	CCD
2	El- Samma Ndegwa	Director Administration
3	Margaret Nyaywera	SDAG
4	Mary Karumba	Acting DOP
5	Jane Musundi	CFO
7	Jenovefa Njoroge	HRM&D
8	Javel Murira	Audit

Their activities are:

- i) To review and consider cash flow plans
- ii) To review the utilization of cash limits and consider any change as may be required
- iii) To review the utilization of donor funds voted for the MDA.

Compliance with laws and regulations among others.

The State Department was guided in its operations by the Executive Order No .1 of 2023 and the Sessional Paper No. 4 of 2020 on National Cooperative Policy. The State Department's main responsibility was to enforce the Cooperative Societies (Amendment Act) 2004. In its operations, the State Department for Cooperatives was guided and complied with the provisions of the Public Finance Management Act (2012), Public Procurement and Assets Disposal Act (2015) and Public Investment Management (PIM) Regulations, 2022 which systematically

4. Statement by the Cabinet Secretary/Chairman Statement



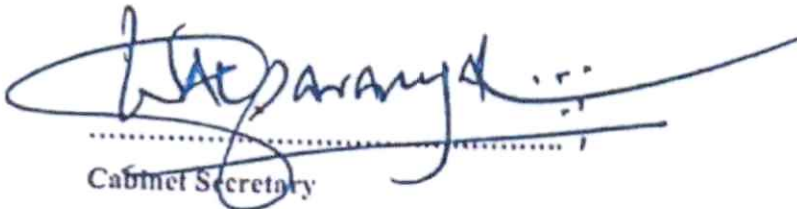
Cooperatives play a significant role in socio-economic development of nations and are a reminder to the international community that it is possible to pursue both economic viability and social responsibility. The history of Kenya with cooperative development has been characterized by strong growth, thus making a significant contribution to the overall economy. The manifold benefits of the cooperatives to the economy include employment creation, value addition, saving mobilization, innovation and equitable development.

Cooperatives are found in all sector of the economy and are not restricted to a certain or specific group of people. For instance, in the agricultural sector, most cash crop farmers joined cooperatives in order to market coffee, cotton, pyrethrum, and milk.

Unfortunately, in the recent past cooperative movement has declined in most cash crop growing areas only being established in the dairy and coffee sector. To reverse this trend, the Bottom-Up Economic Transformation Agenda (BETA) intends to revive the dormant value chains to promote an entrepreneurial culture in the priority value chains and incentivize players in the sector to increase production and value addition. The Ministry of Cooperatives and Micro, Small, Medium Enterprises Development through the State Department for Cooperatives was allocated funds in the FY 2023/24 budget estimates to revitalize and revive the priority value chains. These includes, among others: Leather and Leather Products; Garments, Textile and Apparel; Dairy Products; Edible Oils; Construction and Building Materials; Artisanal Mining; and Artisanal Fishing. Others include, agricultural value chains in rice, tea, coffee, potatoes, etc. The key activities that the Ministry will undertake to realize the success of the value chains will include and not limited to: policy

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

formulation; mobilization and aggregation of MSMEs and cooperatives around specific value chains opportunities.



Cabinet Secretary

Ministry of Cooperatives and Micro, Small, Medium Enterprises (MSMEs) Development

5. Statement by the Principal Secretary / Accounting Officer

In line with the provision of Kenya Vision 2030(KV2030), SDC has identified key programs addressing employment creation, value addition, saving mobilization and equitable development. The State Department aligned its estimates for financial year 2023/2024 to the Bottom-Up Economic Transformation Agenda (BETA) priority value chains. These includes, among others: Leather and Leather Products; Garments, Textile and Apparel; Dairy Products; Edible Oils; Construction and Building Materials; Artisanal Mining; and Artisanal Fishing. Others include, agricultural value chains in rice, tea, coffee, potatoes, During the Financial Year 2023/24, the State Department continued investing in dairy, cotton, and coffee value chains. Cotton co-operatives revitalization through capacity building of the societies and acquisition of modern ginning equipment at PAVI in Kwale is ongoing with Phase one of the modernisation process being at 75% completion rate. The registration of cooperatives into new value chains is ongoing to enable more people access opportunities for a living and improve agricultural productivity. The Coffee Cherry Advance Revolving Fund has been embraced by most coffee farmers as Kshs 2800 million has been advanced to coffee farmers. The NKCC in FY 2023 mopped-up 2221 tons of the surplus milk under the milk powder initiative due to the heavy rainfall experienced during the year.

Financial Year 2023/24 Budget Analysis

During the FY 2023/24, the State Department was allocated KShs 1,883.05 million for the recurrent budget and KShs 5649.85 for the development budget. The actual expenditure for the recurrent budget and development budget was Kshs 1,726.76 million and Kshs 2082.89 million respectively.

The AIA collected was Kshs 1,001.17 million.

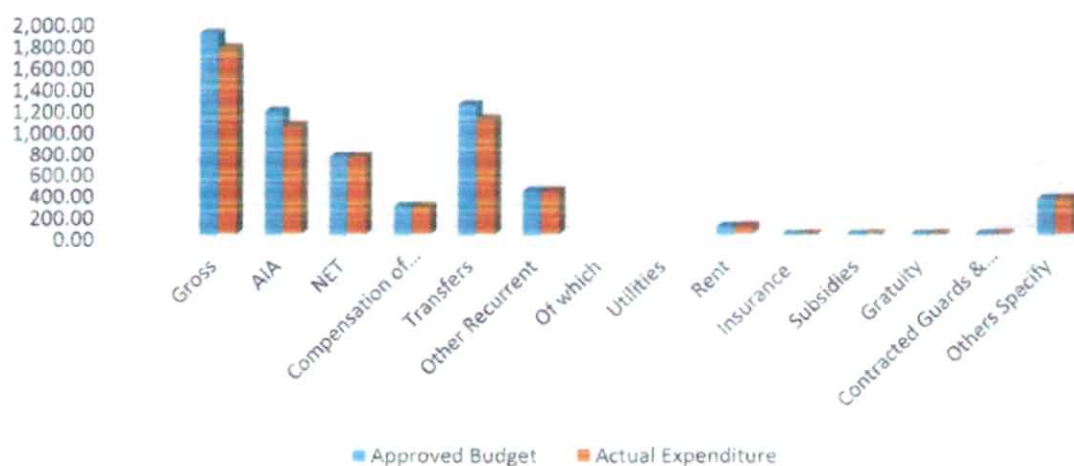
Analysis by Category of Expenditure: Recurrent (KShs. Million)

Vote 1173: State Department for Co- operatives	Economic Classification	Approved Budget FY 2023/24	Actual Expenditure FY 2023/24
	Gross	1,883.05	1,758.29
	AIA	1,152.10	1,032.58
	NET	730.95	725.71
	Compensation of employees	259.55	255.35
	Transfers	1214.30	1,106.74
	Other Recurrent	409.20	404.04
	Of which		

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

<i>Utilities</i>		
<i>Rent</i>	75.62	75.17
<i>Insurance</i>	0.00	0.00
<i>Subsidies</i>	0.00	0.00
<i>Gratuity</i>	0.00	0.00
Contracted Guards & Cleaners Services	2.88	2.87
Others Specify	330.71	326.01

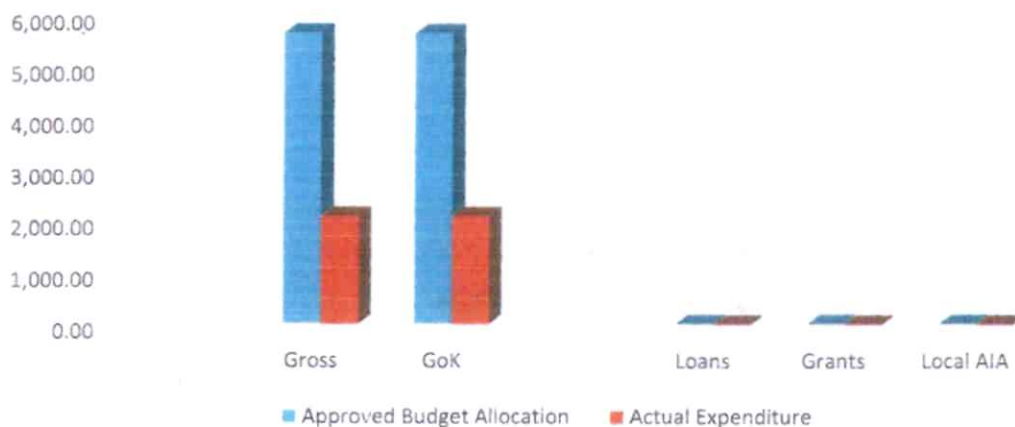
Recurrent Budget Allocation FY 2023/24



Analysis by Category of Expenditure: Development (KShs. Million)

Vote 1173: State Department for Co- operatives	Description	Approved Budget Allocation FY 2023/24	Actual Expenditure FY 2023/24
	Gross	5,649.85	2,082.87
	GoK	5649.85	2,082.87
	Loans	0.00	0.00
	Grants	0.00	0.00
	Local AIA	0.00	0.00

Development Budget FY 2023/24

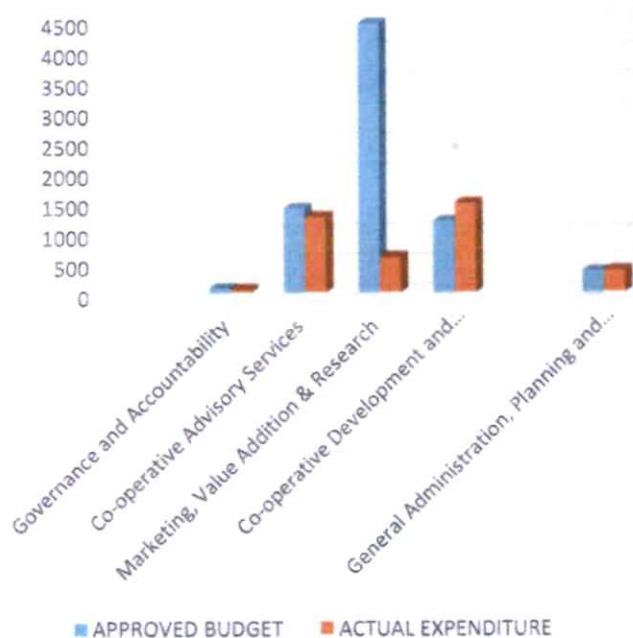


Expenditure by economic classification and by Programme

The State Department is organized into one Programme called Co-operative Development and Management and sub-programmes. The F/Y 2023/24 approved estimates and actual expenditure for the Co-operative Development and Management Programme by economic classification is as follows:

PROGRAMME DETAILS	APPROVED BUDGET	ACTUAL EXPENDITURE
Programme: Co-operative Development and Management	2023/24	2023/24
Sub Programme 1: Governance and Accountability	81.13	75.41
Sub Programme 2: Co-operative Advisory Services	1,413.36	1262.52
Sub Programme 3: Marketing, Value Addition & Research	4,472.42	604.49
Sub Programme 4: Co-operative Development and Investments	1,200.00	1500.00
Sub Programme 5: General Administration, Planning and Support Services	365.99	367.20
Total Vote for 1173	7,532.90	3,809.62

**Budget classification by Programme FY
2023/24**



**ACHIEVEMENTS OF THE STATE DEPARTMENT DURING THE FINANCIAL YEAR
2023/24**

1. Co-operative Ethics and Governance.

To enforce ethics and governance in Cooperatives, the State Department managed to:

- i. Received and processed 3501 Declaration of Income Assets and Liabilities.
- ii. Review of the borrowing power tool of analysis for appraisal of borrowing powers was done.
- iii. All the borrowing powers that were received were processed

2. Co-operative Audit Services.

In order to enhance accountability in the Cooperative sub-sector, the Department achieved the following:

- a). Registered 4130 audited accounts for cooperative societies
- b). Registered and listed 324 audit firms to audit co-operative societies.
- c) A total of four inquiries were conducted in the following cooperatives; Nyamira Tea Farmers SACCO, Likana Matatu SACCO, Kishushe Ranching Cooperative Society and Shirika Housing cooperative society
- d). One inspections were carried out in Ceya SACCO

3. Co-operative Registration Services.

The Registration Division in the State Department achieved the following during the period under review:

- i. 1,657 cooperatives which applied for registration and met the standards required were registered.
- ii. 57 charges and debentures were registered during the financial year
- iii. A total of 228 official searches were also carried out during the period under review.

4. Co-operative Finance and Marketing.

The State Department, through the Cooperative Finance and Marketing Division achieved the following:

- i. Facilitated increase in savings through cooperatives to 1,126 B in both deposit and non-deposit taking SACCOS.
- ii. Facilitated the recovery of non-remittances of monies due to SACCO from employers amounting to Kshs.491.2M. Many employers honoured their remittance obligation and some Sacco's not submitting non-remittance returns
- iii. In the period under review, 9,260 members were aggregated into 463 cooperatives. These were from the various value chains (Sacco, transport, Boda, Housing, Diaspora, Dairy, Coffee, Rice, Livestock, sugarcane, Cotton, Horticulture and Cereals). This was possible through sensitizations from the county Cooperative Departments, other State Departments and programmes. Officers in the housing, edible oils, cotton and Feedlots were able to meet and sensitize the county

- government officers on the value chains.
- iv. 3,900 artisanal fishermen were aggregated into 13 cooperatives. This was with the support of the Ministry of Blue Economy.
 - v. 840 artisanal miners were aggregated into 42 cooperatives. The high number of artisanal miners is as a result of sensitization activities carried out with the support of the Ministry of Mining, Blue Economy and Maritime Affairs
 - vi. Walling works for both the machine house and seed cotton store were completed in Pavi Cotton Ginnery in Kwale County.
 - vii. The Coffee Cherry Advance Revolving Fund (CCARF) was operationalized and has disbursed an amount of Kshs 2,800M to farmers.

5. Dissemination of Sessional Paper No. 4 of 2020

Further disseminations of the sessional paper No. 4 of 2020 were undertaken during value chain meetings and intergovernmental forum at Machakos, By the end of the financial year, all the target groups were sensitized.

6. Operationalize cooperative inter-governmental relations framework

During the quarter, a meeting was held at Weston Hotel Nairobi that considered the technical team recommendations on contentious issues. This meeting formulated a joint memorandum on Cooperatives Bill that was submitted to the National Assembly Departmental Committee on Trade, Industry and Cooperatives for consideration. During the period, a Cooperative Technical Officers forum was held at Manzoni Lodge, Machakos County

7. Development of Draft Cooperative Practitioners Professional Bill

During the financial year, the gap analysis was undertaken and a zero-draft developed.

8. New KCC to process powder milk facilitated.

New KCC managed to convert 2221 metric tonnes of surplus milk in to powder. Target for the financial year was achieved given that the year 2023/24 had heavy rainfall, and therefore surplus milk production.

Funds for mop-up under the Milk Power initiative were also availed.

9. Develop SDC Strategic Plan (2023-2027)

The Strategic Plan is yet to be published and launched

10. Productivity Mainstreaming

During the period under review, the State Department trained the appointed productivity committee members. Productivity Measurement Data Collected and submitted to NPCC, Productivity [index to be computed by NPCC.

EMERGING ISSUES RELATED TO THE STATE DEPARTMENT FOR CO-OPERATIVES.

The main emerging issue related to the State department is extreme budget cuts. The budget cuts have caused a slowdown in implementation of the State Department's programmes and projects.

RISK MANAGEMENT STRATEGIES

1. Customers focus perspective.

The risks involved in the customer service perspective include:

- (i). Ineffective Marketing Strategies because of inadequate market data leads to inaccurate communication campaigns and wrong new products.
- (ii). High Inadequate funding due reliance on government funding implies inadequate support to Co-operative Societies and SACCO'S.

2. Finance perspective.

The risks involved in finance include:

- (i) High collaboration from counties due to the effect of devolution has led to higher operating costs.
- (ii) Change in priorities in the sustained support from members has reduced growth in membership.

3. Business process perspective.

The risks for the Business perspective have been summed up because they are appropriately addressed in the risk management strategic objective.

- (h) Slow up-take of new technology resulting in poor service delivery and high cost of doing business due to out-dated, cumbersome technological equipment.

4. Learning and Growth perspective.

- (i) Resistance to change because of old ways of doing business leads to poor service delivery and high cost of doing business.
- (ii) Aging staff in Co-operative societies and SACCO's with no succession plan leads to lack of sustainability.

BUDGET IMPLEMENTATION CHALLENGES.

The sub-sector is faced with numerous challenges and emerging issues which need to be addressed to enable the Sub sector realize its targets. These specific challenges are highlighted here below:

- (i) **Inadequate funding for programmes:** The Subsector funding has been inadequate to enable it effectively deliver its mandate and implement Vision 2030 flagship projects and programmes. Frequent budget cuts during the financial year have also impacted negatively on delivery of its mandate.
- (ii) **Un-aligned policy, legislative and regulatory framework:** The sub sector is faced with the challenge of aligning operational laws in the counties with national framework and harmonized policies for effective discharge and enforcement of the sub sector's mandate. The State Department embarked on reviewing the National Cooperative Development Policy which is awaiting presentation to Cabinet for approval. Other laws and regulations will be reviewed in subsequent period to align them with the Constitution and devolved system of government.
- (iii) **Innovation, Research and Development:** Research and Development is vital to support the growth and development of the sector, however, it has suffered inadequate funding. This has impacted negatively on the Department's capacity to effectively discharge its mandate.
- (iv) **Technology Adoption:** The low level of ICT adoption in the Department and high cost of ICT infrastructure has hindered access and usage of ICT

leading to increased cost of operation and inadequate service delivery.

- (v) **Low human resource capacity:** There are huge gaps in the Department's Human Resource Establishment which has been a major hindrance in the effectiveness of the Department.
- (vi) **Climate change:** This has reduced agricultural productivity which is a cornerstone of Cooperative Development.
- (vii) **Insufficient office accommodation and equipment**
- (viii) **Inadequate transport activities.**

Recommendations

In order to enhance the sub sector's contribution and productivity to the economy and to ensure successful implementation of the programmes and projects;

- i) There is need for a functional communication, data, information and knowledge management system for effective service delivery;
- ii) There is need for a structured public participation framework and political good will in fast-tracking legal reforms.
- iii) There is need to develop further collaboration frameworks with major stakeholder to enhance project implementation both at the National and County levels.
- iv) There is a need to strengthen professionalism of co-operative officers
- v) There is need to seek donor funds to help the State Department implement its programme and projects

6. Statement of Performance Against Predetermined Objectives for the FY2023/24

Guided by the State Department for Cooperatives strategic plan 23-27, SDC shall pursue the following objectives.

1. To update policy, legal and institutional framework
2. To aggregate individuals into co-operatives
3. To increase co-operatives access to markets
4. To develop aggregation infrastructure for upcoming co-operatives
5. To secure resources for financing the strategy
6. To improve governance in co-operatives
7. To increase access to affordable financial services by co-operatives
8. To improve quality of human resource at SDC
9. To improve staff working environment at the SDC
10. To digitize services of SDC
11. To develop a knowledge management system

Progress on the attainment of Strategic Objectives through Performance Contracting is as per the table below;

Sub Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Co-operative Advisory Services	To update policy, legal and institutional framework	Up to date policy legal and institutional framework	Institutions sensitized on National Co-operative Policy	In FY 2023/24, 32 institutions were sensitized against a target of 50 because of budget cuts	
			% completion of the Reviewed Co-operative Societies Act	In FY 2023/24 the bill was 90% complete	Delay in enactment of the Bill
			No of Intergovernmental collaboration framework	Only one intergovernmental framework was planned and done in FY 2023/24	Target achieved

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

		Affordable and accessible credit through Coffee Cherry Advance Revolving Fund	Amount advanced to farmers (KShs. Million)	The actual achievement was 2800 which surpassed the target of 350 for FY 2023/24.	Increased Farmers awareness about Coffee Cherry Advance Revolving Fund as a result of farmers Sensitization
		Clean coffee milled and marketed	Metric tons	The achievement in the FY 2023/24 was 5219.48 which surpassed a target of 971.48	Surplus -Due to Coffee Reforms Farmers Delivered much Coffee
Co-operative Marketing, Value Addition and Research	To aggregate individuals into co-operatives	Aggregated value chain actors leading to increased production, value addition, and market access by co-operatives	No. of cooperatives registered	9,260 members were aggregated into 463 cooperatives in the FY 2023/24 which was an under achievement	Budget cut
Co-operative management	To increase food security	Modernized NKCC plants	% completion of modernization	In FY 2023/24, the modernization	This is due to budget cuts in the

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

and investment				was complete by 85%	same financial year
		Enhanced Milk Powder processing capacity at NKCC	Metric tons	In the FY 2023/24, 2221 metric tons of milk powder was processed surpassing the target of 1250 in the same financial year	Target achieved given that the year 2023/24 had heavy rainfall, and therefore surplus milk production. Funds for mop-up under the Milk Power initiative were also availed
Co-operative Marketing, Value Addition and Research	To develop aggregation infrastructure for upcoming co-operatives	Modernized co-operative infrastructure	Number of modernized cooperative cotton infrastructure	In FY 2023/24 , no modernization was done against a target of 2 for the same financial year	Delay in procurement - Works on on ginnery PAVI just commenced and Phase 1 is 75% complete

State Department for Cooperatives

Annual Report and Financial Statements for the year ended 30th June 2024

		Feasibility study done	Number reports	In FY 2023/24 only 1 feasibility report was done	Very limited budget that was used on PAVI ginnery in Kwale county
Co-operative Governance and Accountability	To improve governance in co-operatives	Increased rate of survival of cooperatives	Number of manual / audited accounts	The overall achievement for the FY 2023/24 financial year was registration of 4130 audited accounts.	There was an improvement in compliance by the cooperatives due to frequent follow-ups by the Cooperative Audit Directorate in collaboration with the County Governments
			Number of audit firms registered	The State Department registered 324 audit firms in the FY 2023/24 who	

State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024

				were approved to audit cooperatives	
--	--	--	--	--	--

7. Management Discussion and Analysis

The financial performance of SDC for the FY 2021/22-2023/24

Analysis of Expenditure Trends for the FY 2021/22-2023/24

The State Department for Cooperatives approved recurrent budget for FY 2021/22, FY 2022/23 and FY 2023/24 was KShs. 1,494.89 million, Kshs 2,137.89 and KShs. 1883.05 million respectively. The actual expenditure for the FY 2021/22, FY 2022/23 and FY 2023/24 was and KShs. 1,509.07 million kshs 1,983.99 and Kshs 1758.29 million respectively.

Analysis by Category of Expenditure: Recurrent (KShs. Million)

Vote 1173: State Department for Co- operatives	Economic Classification	Approved Budget Allocation			Actual Expenditure		
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
	Gross	1,494.89	2,137.89	1,883.05	1,509.07	1,983.99	1,758.29
	AIA	1,048.80	1,373.79	1,152.10	1059.36	1,259.85	1,032.58
	NET	446.09	764.1	730.95	449.71		737.7
	Compensation of employees	244.60	256.64	259.55	244.68	251.19	255.35
	Transfers	1,120.00	1,472.98	1214.30	1131.34	1,355.69	1,106.74
	Other Recurrent	130.29	408.27	409.20	133.05	226.69	404.04
	Of which						
	<i>Utilities</i>	0.00	0.00		0.00	0.00	
	<i>Rent</i>	8.86	8.86	75.62	8.86	8.86	75.17
	<i>Insurance</i>	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Subsidies</i>	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Gratuity</i>	2.11	7.50	0.00	2.11	7.50	0.00
	Contracted Guards & Cleaners Services	0.00	0.00	2.88	0.00	0.00	2.87
	Others Specify	119.32	391.91	330.71	122.08	210.33	2.01

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

Analysis by category of Expenditure: Development (Kshs. Million)

The total approved development budget for the State Department for the FY 2021/22 was KShs. 432.71 million, for FY 2022/23 is Ksh 20,822.50 and for FY 2023/24 was 5,649.85 million. The actual expenditure for the three consecutive financial years was KShs. 429.14 million, Ksh.12,802.97 and Kshs 2082.87 million respectively.

Vote 1173: State Department for Co- operatives	Description	Approved Budget Allocation			Actual Expenditure		
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
	Gross	432.71	20,822.5	5,649.85	429.14	12,802.97	2,082.87
	GoK	432.71	20,822.5	5649.85	429.14	12,802.970	2,082.87
	Loans	0.00	0.00	0.00	0.00	0.00	0.00
	Grants	0.00	0.00	0.00	0.00	0.00	0.00
	Local AIA	0.00	0.00	0.00	0.00	0.00	0.00

Analysis by category of Expenditure: Programme (KShs. Million)

PROGRAMME DETAILS	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Programme: Co-operative Development and Management						
Sub Programme 1: Governance and Accountability	79.68	81.18	81.13	81.71	79.44	75.41
Sub Programme 2: Co- operative Advisory Services	914.86	1,242.90	1,413.36	852.56	711.38	1262.52
Sub Programme 3: Marketing, Value Addition & Research	711.75	466.34	4,472.42	783.98	466.34	604.49
Sub Programme 4: Co- operative Development and Investments	50.00	20,700.0	1,200.00	50.00	12,700.00	1500.00
Sub Programme 5: General Administration, Planning and Support Services	171.30	469.98	365.99	169.98	436.26	367.21
Total Vote for 1173	1,927.60	22,960.4	7,532.90	1938.22	14,393.42	3,809.63

Approved Budget



Actual Expenditure



*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

The operational performance of SDC for the FY 2021/22-2023/24

Programme	Delivery unit	Key Outputs	Key performance indicators	Planned Targets			Achieved Targets			Remarks
				2021/2022	2022/2023	2023/2024	2021/2022	2022/2023	2023/2024	
SP 1.1: Governance and accountability	Co-operative Audit	Audited accounts	No. of Audited accounts registered	3,800	3,800	4,000	4,107	4,734	4130	There was improved compliance by cooperative societies
	Co-operative Registration	Inquiries of co-op societies.	No of inquiries carried out and concluded	8	6	7	12	9	0	Performance is demand driven. underachievement is as a result of delayed process.
		Co-operative Inspections	No. of inspection reports produced	5	8	8	6	5	1	Reduction in inspection carried out was due to improved governance
	ECCOS	Administrative procedure for DIALs reviewed and enforced.	No. of DIALs filed by officials of cooperative societies	8,000	10,000	3000	8595	6375	3501	Target surpassed in FY 2023/24
SP 1.2: Co-operative advisory services	Co-operative Registration	Viable co-operative Societies	Viable co-operatives registered (%)	100	100	100	100	100	-	Target achieved due to aggregation of cooperative along the value chains priorities.

State Department for Cooperatives

Annual Report and Financial Statements for the year ended 30th June 2024

Programme	Delivery unit	Key Outputs	Key performance indicators	Planned Targets			Achieved Targets			Remark
				2021/2022	2022/2023	2023/2024	2021/2022	2022/2023	2023/2024	
	Commissioner's office	National Co-operative Policy	Sessional Paper	1	-	-	1	-	-	Target Achieved
			No. of regional forums to disseminate the Policy.	3	2	3	2	2	5	Target achieved
SP 1.3: Marketing, Value Addition & Research	Co-operative Finance and marketing	Savings/deposits by SACCOs	Amount of savings mobilized (KShs. Billions)	820	880	986	846	906	1,126	Target achieved through provision of an enabling environment for SACCOs. The Sacco Societies (Non-Deposit Taking Sacco Business) Regulations 2020 enhanced members confidence in the Saccos.
			Feasibility Studies carried out	1	1	3	1	1	1	Very limited budget that was used on PAVI ginnery in Kwale county.
			No. of Modernized cooperatives ginneries	1	2	2	0	1	0	Delay in procurement works on PAVI ginnery

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

Programme	Delivery unit	Key Outputs	Key performance indicators	Planned Targets			Achieved Targets			Remarks
				2021/2022	2022/2023	2023/2024	2021/2022	2022/2023	2023/2024	
SP 1.4: Cooperative management and investment	New KCC	Modern NKC C plants	% completion	85	85	87	80	85	85	Budget cuts
		Dried milk powder at New KCC	Metric Tons	-	-	1250	-	1250	2221	Target achieved given that the year 2023/24 had heavy rainfall, and therefore surplus milk production. Funds for mop-up under the Milk Power initiative were also availed
		Production capacity at NKC C	Litres of milk processed per day ('000)	825	875	900	825	875	875	There was a cut in funding for expansion of factory capacity

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

SDC key projects implemented, ongoing indicating source of funds, project status, project costs and amount spent this far.

Project Code & Project Title	Financing			Timeline		Actual Cumulative Expenditure up to 30 th June 2024	Outstanding Project Cost as at June 30 th , 2024	Project Completion % as at June 30 th 2024	Approved Budget 2023/24	
	Est. Project Cost	GoK	Foreign	Start Date	Expected Completion Date				GoK	Foreign
1173100101 Acquisition of equipment and machinery New KCC.	3,025.00	3,025.00	-	2015/16	2028/29	2,565.70	459.30	85%	-	-
1173100102 Acquisition of equipment and machinery/ Expansion New KCC. (PHASE II)	3,700.00	3,700.00	-	2023/24	2026/27	-	3,700.00	0%	-	-
1173100401 Co-operative Management Information System	360.00	360.00	-	2016/17	2026/27	241.53	118.47	67%	10.00	-
1173100901 Revitalization of Coffee Industry through Coffee Co-operatives	3,766.50	3,766.50	-	2019/20	2028/29	613.72	3,152.78	16%	39.85	-
1173101101 Cherry Coffee Revolving Fund	4,000.00	4,000.00	-	2019/20	2028/29	3,500.00	500.00	88%	4,000.00	-
1173100502 Luanda Ginnery	320.00	320.00	-	-	2023/24	320.00	-	100%	-	-
1173100503 Homa Bay County Ginnery	320.00	320.00	-	2024/25	2026/27	-	320.00	0%	-	-
1173100701 Dairy Processing (Powdered Milk)	2,000.00	2,000.00	-	2019/20	2024/25	2,350.00	-350	118%	1,200.00	-
1173100702 Dairy Processing (Powdered Milk-Surplus milk mop up fund)	3,000.00	3,000.00	-	2023/24	2026/27	-	3,000.00	0%	-	-

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

Project Code & Project Title	Financing			Timeline		Actual Cumulative Expenditure up to 30 th June 2024	Outstanding Project Cost as at June 30 th , 2024	Project Completion % as at June 30 th 2024	Approved Budget 2023/24	
	Est. Project Cost	GoK	Foreign	Start Date	Expected Completion Date				GoK	Foreign
1173100802 PAVI Cotton Farmers Cooperative Society	320.00	320.00	-	2023/25	2026/27	29.69	290.31	9%	50.00	-
1173100803 Lake Kenyatta Farmers' Cooperative Society Ltd	320.00	320.00	-	2024/25	2026/27	-	320.00	0%	-	-
1173101601 Modernization of New KPCU Warehouses	2,250.00	2,000.00	250.00	2020/21	2027/28	250.00	2,000.00	11%	350.00	-
Grand Total	23,381.50	23,131.50	250.00	-	-	9,870.64	13,510.86		5,649.85	-

8. Environmental and Sustainability Reporting

The State Department for Cooperatives envisions a sustainable and vibrant co-operative sector, and it shall endeavour to promote the co-operative sector through provision of appropriate policy, legal, regulatory framework and capacity building.

a) Sustainability strategy and profile

Based on Kenya's current development framework covering Kenya Vision 2030 and the Bottom-Up Economic Transformation Agenda (BETA), the State Department promotes good governance in cooperatives; aggregates individual economic units into co-operatives; improves access to affordable financial services; improves service delivery; and ensures adequate and sustainable financial resources at the State Department. The environment under which the State Department shall endeavour to achieve the above defined goals is marked by strengths such as political good will of the administration; access to data and information for co-operatives; and experienced workforce.

b) Environmental performance /climate change/ mitigation of natural disasters

The formation of cooperatives came as a result of farmers who sold their produce e.g tea, coffee, dairy through cooperatives. Due to challenges of climate change that affect our country, productivity level became low and so was the rate of registration of farmers to cooperatives. It is with this view that the State Department started the revitalization of producer value chains, thereby increasing agricultural productivity. In addition, aggregating artisanal fishermen and miners into cooperatives will enable them increase productivity. The coffee cherry revolving fund has also made it possible for coffee farmers to have access to credit during difficult times.

c) Employee welfare

The Human Resource Management Advisory Committee ensures that SDC staff are trained, the gender ratio is taken into account while hiring new staff and employees are working in a clean environment. This ensures improved service delivery, professionalism and competence of staff. The performance appraisal system is used to measure individual deliverables on quarterly basis. Training projections are done on

yearly basis to fill the skill gap.

d) Operational practices/ Market place practices

The State Department upholds high levels of openness with regard to implementation public procurement and assets disposal. All tenders are advertised in both the print media and the organization's website to give a fair chance to all suppliers and service providers. The Department also ensures that 30 percent and 40 percent of the procurement budget goes to the AGPO and local merchants respectively and is complied with in the annual performance contracts.

e) Community Engagements-

During Ushirika day which takes place annually, specifically every second week of July, the SDC staff interact with the public to promote cooperatives and create awareness. We assure the public of the various benefits of joining a cooperative society. On the other hand, they also air their grievance which helps to give us a future strategic direction.

9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government State Department for Cooperatives shall prepare financial statements in respect of that State Department for Cooperatives. 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 Cooperatives is responsible for the preparation and presentation of the State Department for Cooperatives' financial statements, which give a true and fair view of the state of affairs of the State Department for Cooperatives for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Cooperatives, (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 Cooperatives; (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 Cooperatives accepts responsibility for the State Department for Cooperatives'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 Cooperatives's* financial statements give a true and fair view of the state of State Department for Cooperatives's transactions during the financial year ended June 30, 2024, and of the State Department for Cooperatives's financial position as at that date. The Accounting Officer in charge of the State Department for Cooperatives further confirms the completeness of the accounting records maintained for the *State Department for Cooperatives,*

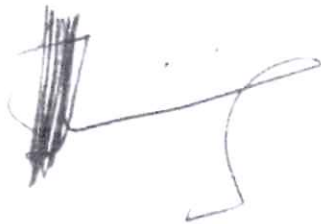
***State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024***

which have been relied upon in the preparation of the State Department for Cooperatives'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 Cooperatives confirms that the State Department for Cooperatives has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department for Cooperatives's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the State Department for Cooperatives'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 Cooperatives financial statements were approved and signed by the Accounting Officer on 7/12 2024.



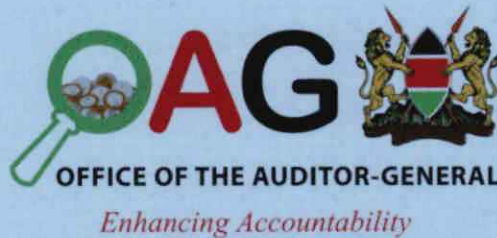
.....
Patrick Kilemi
Accounting Officer



.....
Margret Nyaywera
Head of Accounting Unit
ICPAK M/No. 5429

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CO-OPERATIVES FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Co-operatives set out on pages 1 to 27, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2024, and the statement of receipts and

Report of the Auditor-General on State Department for Co-operatives for the year ended 30 June, 2024

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

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

Basis for Opinion

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

Emphasis of Matter

1. Pending Accounts Payables

Note 16.1 to the financial statements reflects pending accounts payable of Kshs.2,872,881 relating to supply of services which were not settled during the year but instead carried forward to 2024/2025 financial year. The Management has not explained why the bills were not settled during the year they occurred.

Failure to settle bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

2. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.7,532,898,470 and Kshs.3,848,038,219 respectively resulting in an under-funding of Kshs.3,684,860,251 or 49% of the budget. However, the State Department spent Kshs.3,841,161,765 against actual receipts of Kshs.3,848,038,219 resulting in an under-expenditure of Kshs.6,876,454 of the actual receipts.

The underfunding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of these matters.

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 on in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. The issues remain unresolved, as the report has not been discussed by the relevant Parliamentary Committee.

Other Information

The Management are responsible for the other information set out on page iv to xlv which comprise of Key State Department for Co-operatives Information and Management, Statement of Governance, Statement by the Cabinet Secretary, Statement by the Principal Secretary, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management's responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department for Co-operative's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. In my opinion, except for the matter described below, I confirm that the other information is not materially inconsistent with the financial statements.

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 except for the matter described in the Report on the Lawfulness and Effectiveness in use of Public Resources nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Delayed Exchequer Releases

The statement of receipts and payments reflects transfers from The National Treasury amount of Kshs.2,815,454,092 as disclosed in Note 1 to the financial statements. Included in the amount is Kshs.103,873,046 received on 4 July, 2024. This was contrary to cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS) in which the financial statements have been prepared.

In the circumstances, the Management was breach of the cash basis of accounting method under the IPSAS.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards 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, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

Management is aware of the intention to terminate the State Department or cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2024

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

	Note	2023- 2024 Kshs	2022- 2023 Kshs
RECEIPTS			
Transfers from National Treasury	1	2,815,454,092	13,489,034,634
Proceeds from Sale of Assets	2	1,032,584,127	1,188,734,506
TOTAL REVENUES		3,848,038,219	14,677,769,139
PAYMENTS			
Compensation of Employees	3	255,353,519	251,193,265
Use of goods and services	4	386,942,528	233,558,730
Transfers to Other Government Units	5	3,106,740,661	14,025,636,242
Social Security Benefits	6	-	7,426,403
Acquisition of Assets	7	92,125,058	156,652,821
TOTAL PAYMENTS		3,841,161,765	14,674,467,462
SURPLUS/DEFICIT		6,876,454	3,301,678

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Cooperatives financial statements were approved on 7/12/2024 and signed by:

.....
Patrick Kilemi
Accounting Officer

.....
Margret Nyaywera
Head of Accounting Unit
ICPAK M/No. 5429


12. Statement Of Financial Assets And Financial Liabilities As At 30th June 2024

	Note	2023- 2024 Kshs	2022- 2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	45,084,143	28,346,195
Cash Balances	8B	-	-
Total Cash And Cash Equivalents		45,084,143	28,346,195
Accounts Receivables - Outstanding Imprest and Clearence Accounts	9	25,200	1,466,875
TOTAL FINANCIAL ASSETS		45,109,343	29,813,070
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	10	38,232,888	26,511,392
NET FINANCIAL ASSETS		6,876,454	3,301,678
REPRESENTED BY			
Fund balance b/fwd	11	3,301,678	2,153,531
Prior year adjustments	12	(3,301,679)	(2,153,531)
Surplus/Defict for the year		6,876,454	3,301,678
NET FINANCIAL POSITION		6,876,454	3,301,678

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Cooperatives financial statements were approved on 7/12/24 2024 and signed by:



.....
Patrick Kilemi
Accounting Officer



.....
Margret Nyaywera
Head of Accounting Unit
ICPAK M/No. 5429

13. statement of Cash Flows For The Year Ended 30th June 2024

	Note	2023- 2024 Kshs	2022- 2023 Kshs
CASH FLOW FROM OPERATING			
Receipts for operating income			
Transfers from National Treasury	1	2,815,454,092	13,489,034,634
		2,815,454,092	13,489,034,634
Payments for operating expenses			
Compensation of Employees	3	255,353,519	251,193,265
Use of goods and services	4	386,942,528	233,558,730
Transfers to Other Government Units	5	3,106,740,661	14,025,636,242
Social Security Benefits	6	-	7,426,403
		3,749,036,707	14,517,814,640
Adjusted for:			
Decrease/(Increase) in Accounts receivable:	13	1,441,675	(1,189,375)
Increase/(Decrease) in Accounts Payable: (deposits	14	11,721,496	(26,606,731)
Prior Year Adjustments	12	(3,301,679)	(2,153,531)
		(923,721,122)	(1,058,729,643)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(92,125,058)	(156,652,821)
Proceeds from Sale of Assets	2	1,032,584,127	1,188,734,506
Net cash flows from Investing Activities		940,459,069	1,032,081,684
EQUIVALENT			
Cash and cash equivalent at BEGINNING of the		28,346,195	54,994,154
Cash and cash equivalent at END of the year		45,084,143	28,346,195

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Cooperatives financial statements were approved on

7/12/2024 and signed by:




Patrick Kilemi
Accounting Officer



Margret Nyaywera
Head of Accounting Unit
ICPAK M/No...5429

State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024



.....
Patrick Kilemi
Accounting Officer



.....
Margret Nyaywera
Head of Accounting Unit
ICPAK M/No. 5429.....

13 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2023/24

	Original Budget a	Supplementary Estimates b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	775,780,000	(44,827,530)	730,952,470	728,453,664	2,498,806	100%
Other Receipts	1,152,100,000	-	1,152,100,000	1,032,584,127	119,515,874	90%
Total Receipts	1,927,880,000	(44,827,530)	1,883,052,470	1,761,037,791	122,014,679	94%
PAYMENTS						
Compensation of Employees	272,250,000.00	(12,700,000)	259,550,000	255,353,519	4,196,481	98%
Use of goods and services	482,644,241	(151,651,833)	330,992,408	330,440,284	552,125	100%
Transfers to Other Government Unit	1,164,300,000	50,000,000	1,214,300,000	1,106,740,661	107,559,340	91%
Acquisition of Assets	8,685,759	69,524,303	78,210,062	65,757,284	12,452,778	84%
Grand Total	1,927,880,000	(44,827,530)	1,883,052,470	1,758,291,747	124,760,723	93%
Surplus/Deficit	-	-	-	2,746,044	(2,746,044)	

1. Underutilization of 84% on Acquisition of Assets is as a result of change in supplementary budget and government reorganization

The State Department for Cooperatives financial statements were approved on 7/12/2024 and signed by:



Patrick Kilemi

Accounting Officer



Margaret Nyaywera

Head of Accounting Unit

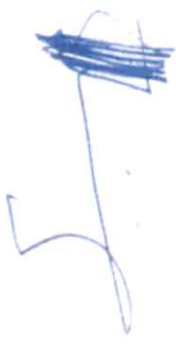
ICPAK M/No 5429

13 (b) Statement Of Comparison of Budget and Actual Amounts: Development for FY2023/24


RECEIPTS	Original Budget a	Supplementary Estimates b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d	% of Utilisation f=d/a %
Exchequer releases	110,000,000	5,539,846,000	5,649,846,000	2,087,000,428	3,562,845,572	37%
Total Receipts	110,000,000	5,539,846,000	5,649,846,000	2,087,000,428	3,562,845,572.00	37%
Payments						
Use of goods and services	16,000,000	39,846,000	55,846,000	56,502,244.00	(656,244)	101%
Transfers to Other Government Units		5,550,000,000	5,550,000,000	2,000,000,000	3,550,000,000	36%
Acquisition of Assets	94,000,000	(50,000,000)	44,000,000	26,367,774	17,632,226	60%
Grand Total	110,000,000	5,539,846,000	5,649,846,000	2,082,870,018	3,566,975,982	37%
Surplus/Deficit				4,130,410	(4,130,410)	

- I. *Underutilization of 37% on Exchequer releases is as a result of lack of funding by the National Treasury*
- II. *Underutilization of 36% on Transfers to other government units is as a result of low collection low collection of ALA by the SAGAS*
- V. *Underutilization of 60% on Acquisition of Assets is as a result of change in supplementary budget and government reorganization*

The State Department for Cooperatives financial statements were approved on 7/12 2024 and signed by:



.....
Patrick Kilemi
Accounting Officer

.....

Margret Nyaywera
Head of Accounting Unit
ICPAK M/N/5429

13 (c) Budget Execution by Programmes and Sub-Programmes for FY2023/2024

Programme/Sub-programme	Approved Budget	Actual on comparable b	Budget utilization difference
Cooperative Development and Governance and Accountability	7,532,898,470	3,841,161,764	3,691,736,706
Governance and Accountability	81,125,169	75,405,275	5,719,894
Co-operative Advisory Services	1,413,363,797	1,294,053,548	119,310,249
Marketing, value addition and	4,472,415,099	605,708,536	3,866,706,563
	1,200,000,000	1,500,000,000	(300,000,000)
	365,994,405	365,994,405	0
Grand Total	7,532,898,470	3,841,161,764	3,691,736,706

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting State Department for Cooperatives

The financial statements are for the State Department for Cooperatives. The financial statements encompass the reporting State Department for Cooperatives as specified under Section 81 of the PFM Act 2012

3. Reporting Currency

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

Significant Accounting Policies

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

a) Recognition of Receipts

The State Department for Cooperatives recognises all receipts from the various sources when the event occurs, and the related cash has been received.

Significant Accounting Policies (Continued)

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient State Department for Cooperatives 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 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

b) Recognition of payments

The State Department for Cooperatives recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Cooperatives.

i) Compensation of Employees

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

Significant Accounting Policies (Continued)

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

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

vi) In-kind contributions

In-kind contributions are donations that are made to the State Department for Cooperatives 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 Cooperatives 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.

Significant Accounting Policies (Continued)

vii) Third Party Payments

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

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2024, this amounted to Kshs 36,382,619 compared to Kshs 26,511,391 in prior period as indicated on note 8A. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

g) Budget

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

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

h) Comparative Figures

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

i) Subsequent Events

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

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 12* explaining the nature and amounts.

Significant Accounting Policies (Continued)

i) Related Party Transactions

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

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

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Cooperatives does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 27.7** and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

Notes to the Financial Statements

1 Exchequer releases

Description	2023- 2024 Kshs	2022- 2023 Kshs
Total Exchequer Releases for quarter 1	110,917,640	301,535,885
Total Exchequer Releases for quarter 2	1,048,937,467	10,030,900,202
Total Exchequer Releases for quarter 3	670,288,853	104,064,785
Total Exchequer Releases for quarter 4	985,310,133	3,052,533,762
TOTAL	2,815,454,092	13,489,034,634

2 Other Receipts

	2023- 2023 Kshs	2022- 2023 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	1,001,004,742.50	1,143,365,582
Other Property Income collected as AIA	31,579,384	45,368,923
TOTAL	1,032,584,127	1,188,734,506

3 Compensation to Employees

	2023- 2024 Kshs	2022- 2023 Kshs
Basic salaries of permanent employees	171,682,255	168,759,124
Personal allowances paid as part of salary	83,671,263	82,434,141
TOTAL	255,353,519	251,193,265

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

4 Use of Goods and Services

	2023- 2024	2022- 2023
	Kshs	Kshs
Communication, Supplies and Services	4,965,015	7,275,977
Domestic Travel and Subsistence, and Other	60,359,913	52,707,462
Foreign Travel and Subsistence, and other	7,624,173	10,339,807
Printing, Advertising and Information Supplies and	43,975,867	47,742,175
Rentals of Produced Assets	75,169,156	10,850,825
Training Expenses	24,246,438	7,704,836
Hospitality Supplies and Servi	39,112,215	38,852,144
Specialised Materials and Supp	4,246,133	3,104,861
Office and General Supplies and Services	8,797,450	12,555,560
Fuel Oil and Lubricants	14,666,836	11,562,165
Other Operating Expenses	99,334,172	23,816,508
Routine Maintenance - Vehicles	2,983,036	5,308,683
Routine Maintenance - Other Assets	1,462,102	1,736,727
TOTAL	386,942,528	233,558,730

5 Transfers to other Government Entities

Descriptor	2023- 2024	2022- 2023
	Kshs	Kshs
Current Grants to Government Agencies and	1,106,740,661	1,294,438,017
Capital Grants to Government Agencies and	2,000,000,000	12,731,198,225
TOTAL	3,106,740,661	14,025,636,242

5 b: Transfers to self – reporting entities in the year

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

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

Description	Recurrent Kshs	ALA Kshs	Development Kshs	2023- 2024 Kshs
Transfers to SAGAs and SCs				
SASRA	-	665,476,777	-	665,476,777
NEW KENYA PLANTERS CO OPERATIVE UNION	82,200,000	359,063,884	500,000,000	941,263,884
NEW KCC LTD	-	-	1,500,000,000	1,500,000,000
TOTAL	82,200,000	1,024,540,661	2,000,000,000	3,106,740,661

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

6 Social Security Benefits

	2023- 2024	2022- 2023
	Kshs	Kshs
Government pension and retirement benefits	-	7,426,403
TOTAL	-	7,426,403

7 Acquisition of Assets

	2023- 2024	2022- 2023
	Kshs	Kshs
Construction of Buildings	21,691,622	-
Refurbishment of Buildings	47,430,160	-
Purchase of Vehicles and Other Transport Equipment	13,999,332	84,235,599
Purchase of Office Furniture and General Equipment	1,645,960	53,517,544
Purchase of Specialised Plant, Equipment and Machinery	1,200,578	3,834,379
Research, Studies, Project Preparation, Design & Supervision	6,157,406	15,065,300
TOTAL	92,125,058	156,652,821

8 Cash and Bank Accounts

8A: Bank Accounts

Name of Bank, Account No. & currency	Balance (KSh or foreign currency)	2023-2024	2022-2023
		KShs	KShs
Central Bank of Kenya, 87038023, KShs	-	3,373,844	1,492,766
Central Bank of Kenya, 87056980, KShs	-	3,477,410	342,037
Central Bank of Kenya, 87134823, KShs	-	7,764,617	3,296,599
Liquidation	-	30,468,271	23,214,793
Total	-	45,084,143	28,346,195

8B: Cash on hand

	2023-2024	2022-2023
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
TOTAL	-	-

9 : Imprests and Advances

Description	2023-2024	2022-2023
	KShs	KShs
Government Imprests	25,200	1,466,875
TOTAL	25,200	1,466,875

Imprests and advances Aging analysis.

	2023-2024	% of the total	2022-2023	% of the total
Under one year	25,200	100%	1,466,875	100%
Total	25,200	100%	1,466,875	100%

10 Third party deposits and retention

	2023-2024	2022-2023
	KShs	KShs
Deposits	7,764,617	3,296,599
Liquidation	30,468,271	23,214,793
TOTAL	38,232,888	26,511,392

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

Third party deposits and retention Aging Analysis

	2023-2024	% of the total	2022-2023	% of the total
Under one year	38,232,888	100%	26,511,392	100%
Total	38,232,888	100%	26,511,392	100%

11 Fund Balance Brought Forward

	2023- 2024	2022- 2023
	KShs	
Bank accounts	28,346,195	54,994,154
Receivables - Outstanding Imprests	1,466,875	277,500
Payables - Deposits	(26,511,392)	(53,118,123)
TOTAL	3,301,678	2,153,531

12 Prior Year Adjustments

Description of the error	Balance b/f	Adjustments	Adjusted Balance b/f
	FY 2022/2023 as per Financial statements		FY 2022/2023
	KShs	KShs	KShs
Bank account Balances	28,346,195	(1,834,804)	26,511,391
Accounts Payables	(26,511,392)	-	(26,511,392)
Receivables	1,466,875	(1,466,875)	-
	3,301,678	(3,301,679)	-

13 (Increase)/ Decrease in Advances and Imprests

Description	2023- 2024	2022- 2023
	KShs	
Receivables as at 1 st July 2023	1,466,875	277,500
Receivables as at 30th June 2024	25,200	1,466,875
Net changes in account receivables	1,441,675	(1,189,375)

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

Description	2023-2024 KShs	2022-2023 KShs
Payables as at 1 st July 2023	26,511,392	53,118,123
Payables as at 30th June 2024	38,232,888	26,511,392
Net changes in account Payables	11,721,496	(26,606,731)

15 Related Party Disclosures

	2023-2024 KShs	2022-2023 KShs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	3,106,740,661	14,025,636,242

Other important disclosures (continued)

16.1 Pending Accounts Payable (See Annex 1)

	2023- 2024	2022- 2023
	Kshs	Kshs
Supply of services	2,872,881	45,015,550
TOTAL	2,872,881	45,015,550

16.2: Pending Staff Payables (See Annex 2)

No pending staff payables

16.3: Other Pending Payables (See Annex 3)

	2023- 2024	2022- 2023
	Kshs	Kshs
Amounts due to Entity entities	38,232,888	26,511,392
TOTAL	38,232,888	26,511,392

16.4 External Assistance

No external assistance existed during the year 2023/2024

Other important disclosures (continued)

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

16.5 Progress on follow-up of Prior Years Auditor-General's recommendations.

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

external audit Report	Issue / Observations from Auditor	comments	Status:	Timeframe when you expect the issue to be resolved)
OAG/AUD/SDC/2022-2023/ (4)	Un-utilized office furniture	The furniture has been distributed to the offices which were under renovation.	Resolved	N/A
OAG/AUD/SDC/2022-2023/ (4)	Incomplete fixed asset register	-The assets have been captured through IFMIS in Fixed Assets Register Module.	Resolved	N/A

State Department for Cooperatives

Annual Report and Financial Statements for the year ended 30th June 2024



Patrick Kilemi
Accounting Officer



Margret Nyaywera
Head of Accounting Unit
ICPAK M/No 5429

16. Annexes

Annex 1 - Analysis of Pending Accounts Payable

	Date contracted	Particulars	Original Amount	Reference to the beginning of the year	Amount paid	Amount owing	Comments
Supply of services							
Tea Tot Hotel		Conference facilities			607,760.00	607,760.00	insufficient funds
Machakos University		Conference facilities			409,000.00	409,000.00	insufficient funds
Lake Naivasha Simba Lodge		Conference facilities			360,000.00	360,000.00	insufficient funds
Government Advertising Agency		Tender Advertising			233,669.00	233,669.00	insufficient funds
Weston Hotel		Conference facilities			340,000.00	340,000.00	insufficient funds
Kenya Bankers Association		Conference facilities			422,452.40	422,452.40	insufficient funds
Queens Garden Hotel		Conference facilities			500,000.00	500,000.00	insufficient funds
Sub-Total			-	-	2,872,881.40	2,872,881.40	
Grand Total			-	-	2,872,881.40	2,872,881.40	

Annex 2 - Analysis of Pending Staff Payables

None

Annex 3 - Analysis of Other Pending Payables

	Description	FY 2023/2024
1	POSTA INVESTMENT	9,154,148.00
2	STEEL SACCO LTD	240,652.00
4	DRUMVALE FCS	186,877.05
6	NAIROBI RAILWAYS CONSUMERS	178,248.20
9	TENA SACCO	2,551,735.35
10	ULINZI SACCO	8,390,331.85
12	DAGORETTI NYAKINYUA	64,036.80
13	KIMUTYE COOP HOLDINGS	380,329.85
14	AGIP SACCO	627,471.20
15	BOOKIES SACCO	49,226.00
16	MUHORONI SUGARCANE GROWE	209,381.30
17	MANDERA HANDICRAFT	48.00
18	UFAA CLAIMS	685,890.75
19	CENTRAL KAAGARI FCS	760.20
20	AGIP COOP SAVINGS	939,039.05
21	BOULEVARD COOP INS SOCIETY	926,635.00
22	MUKENIA FARMERS COOP SOCIE	185,685.70
23	LUKENYA RANCHING	619,938.00
24	AGIP COOP SAVINGS	4,875,152.00
26	MUHORONI SUGARCANE GROWE	22,967.50
27	MUKENYA FARMERS COOP SOCII	179,716.30
	TOTAL	30,468,270.10

Description	FY 2023/2024
	KShs
Audit and Supervision Revenue	3,774,903.00
Inquiry	675,438.00
Retention	3,314,276.00
Total cash and cash equivalents	7,764,617.00

Annex 4 – Summary of Fixed Asset Register

	Historical Cost b/f	Additions	Disposals	Historical Cost
	(Kshs)	during the year	during the year	c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Buildings and structures	15,065,300	75,279,188	-	90,344,488
Office equipment, furniture and fittings	53,517,544.00	1,645,960	-	55,163,504
Other Machinery and Equipment	88,069,977	15,199,910	-	103,269,887
Total	156,652,821	92,125,058	-	248,777,879

(Kshs.6,157,406 relates expenditures on Research)

Annex 5 – List of Projects implemented by State Department for Cooperatives’)

No project is implemented by the *State Department for Cooperatives*.

Annex 6 – List of SCs, Sagas and Public Funds Under (Insert State Department for Cooperatives's Name)

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done (yes/no)
1.00	SASRA	665,476,777.00	Yes
2.00	NEW KENYA PLANTERS CO OPERATIVE UNION PUBLIC LIMITED COMPANY	941,263,884.00	Yes
3.00	NEW KCC LTD	1,500,000,000.00	Yes
		3,106,740,661.00	

Annex 7 – Contingent Liabilities Register

None.

*State Department for Cooperatives
Annual Report and Financial Statements for the year ended 30th June 2024*

Annex 8: Reporting of Climate Relevant Expenditures

None

Annex 9: Disaster Expenditure Reporting Template

None.

Annex 10- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1173-State Department for Cooperatives

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,815,454,092.20	13,489,034,633.45
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	1,032,584,126.50	1,188,734,505.60
TOTAL RECEIPTS		3,848,038,218.70	14,677,769,139.05
PAYMENTS			
Compensation of Employees	12	255,353,518.65	251,193,265.60
Use of goods and Services	13	386,942,527.50	233,558,728.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,106,740,660.50	14,025,636,242.30
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	7,426,403.00
Acquisition of Assets	18	92,125,057.90	156,652,821.40
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		3,841,161,764.55	14,674,467,460.50
SURPLUS/DEFICIT		6,876,454.15	3,301,678.55

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: 1173-State Department for Cooperatives

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	45,084,142.50	28,346,195.05
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		45,084,142.50	28,346,195.05
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	25,200.00	1,466,875.00
TOTAL FINANCIAL ASSETS		45,109,342.50	29,813,070.05
Financial Liabilities			
Accounts Payables - Deposits	24	38,232,888.35	26,511,391.30
NET FINANCIAL ASSETS		6,876,454.15	3,301,678.75
REPRESENTED BY			
Fund Balance b/fwd	25	3,301,678.75	2,153,530.90
Prior Year Adjustment	26	(3,301,678.75)	(2,153,530.70)
Surplus/Deficit for the Year		6,876,454.15	3,301,678.55
NET FINANCIAL POSITION		6,876,454.15	3,301,678.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1173-State Department for Cooperatives

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

1 Tax Receipts

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

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	110,917,639.65	85,227,725.10
Exchequer Releases/ Provisioning Account for Q2	9910201	1,048,937,466.60	10,351,286,546.95
Exchequer Releases/ Provisioning Account for Q3	9910201	670,288,852.95	17,272,572.80
Exchequer Releases/ Provisioning Account for Q4	9910201	985,310,133.00	3,035,247,788.60
TOTAL		2,815,454,092.20	13,489,034,633.45

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
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
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

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property income collected as AIA	1410500	31,579,384.00	45,368,923.35
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	327,484,499.50	519,000,000.00
Administrative Fees and Charges collected as AIA	1420300	673,520,243.00	624,365,582.25
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

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,032,584,126.50	1,188,734,505.60

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	171,682,255.45	168,759,124.35
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	83,671,263.20	82,434,141.25
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		255,353,518.65	251,193,265.60

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	4,965,015.00	7,275,977.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	60,359,913.10	52,707,462.00
Foreign Travel and Subsistence, and other transportation costs	2210400	7,624,172.60	10,330,806.90
Printing, Advertising and Information Supplies and Services	2210500	43,975,867.10	47,742,175.05
Rentals of Produced Assets	2210600	75,169,155.70	10,830,825.20
Training Expenses	2210700	24,246,438.00	7,734,835.50
Hospitality Supplies and Servi	2210800	39,112,215.00	38,852,144.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	4,246,133.00	3,104,860.85
Office and General Supplies and Services	2211100	8,797,452.00	12,555,560.20
Fuel Oil and Lubricants	2211200	14,666,855.55	11,562,165.80
Other Operating Expenses	2211300	99,334,172.40	23,816,508.60
Routine Maintenance - Vehicles	2220100	2,983,036.05	5,308,682.70
Routine Maintenance - Other Assets	2220200	1,462,102.00	1,736,724.40
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		386,942,527.50	233,558,728.20

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	1,106,740,660.50	1,294,438,017.30
Capital Grants to Government Agencies and other	2630200	2,000,000,000.00	12,731,198,225.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		3,106,740,660.50	14,025,636,242.30

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	7,426,403.00
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	7,426,403.00

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	21,691,622.00	0.00
Refurbishment of Buildings	3110300	47,430,159.90	0.00
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	13,999,332.00	84,235,598.80
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	1,645,960.00	53,517,544.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,200,578.00	3,834,378.60
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	6,157,406.00	15,065,300.00
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		92,125,057.90	156,652,821.40

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
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	3,373,844.15	1,492,766.35
Development Bank Accounts	6540000	3,477,410.00	342,037.40
Deposit Bank Account	6550000	38,232,888.35	26,511,391.30
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		45,084,142.50	28,346,195.05

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	25,200.00	1,466,875.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		25,200.00	1,466,875.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	38,232,888.35	26,511,391.30
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		38,232,888.35	26,511,391.30

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	28,346,195.05	54,994,154.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	1,466,875.00	277,499.90
Opening Balance - Deposits	24	(26,511,391.30)	(53,118,123.00)
TOTAL		3,301,678.75	2,153,530.90

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	3,301,678.75	2,153,530.70
County Transfers	9910300	0.00	0.00
TOTAL		3,301,678.75	2,153,530.70



Statement of Budget Execution - Recurrent Expenditure

Entity: 1173-State Department for Cooperatives

Current Period: JUL-23 To JUN-24

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	728,453,664.20	(728,453,664.20)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	1,152,100,000.00	0.00	0.00	1,152,100,000.00	0.00	0.00	0.00%
Total		1,152,100,000.00	0.00	0.00	1,152,100,000.00	1,032,584,126.50	119,515,873.50	89.63%
PAYMENTS								
Compensation of Employees	12	272,250,000.00	0.00	(12,700,000.00)	259,550,000.00	255,353,518.65	4,196,481.35	98.38%
Use of goods and Services	13	482,644,241.00	0.00	(151,651,833.00)	330,992,408.00	330,440,283.50	552,124.50	99.83%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,164,300,000.00	0.00	50,000,000.00	1,214,300,000.00	1,106,740,660.50	107,559,339.50	91.14%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	8,685,759.00	0.00	69,524,303.00	78,210,062.00	65,757,283.90	12,452,778.10	84.08%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,927,880,000.00	0.00	(44,827,530.00)	1,883,052,470.00	1,758,291,746.55	124,760,723.45	93.37%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1173-State Department for Cooperatives

Current Period: JUL-23 To JUN-24

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Trial Balance Comparison Report

Entity: 1173-State Department for Cooperatives

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1140506 Licences Under Traffic Act	0.00	0.00	0.00	0.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	0.00	0.00	0.00
1140000 Taxes on Goods and Services	0.00	0.00	0.00	0.00
1410501 Rent of Land & Buildings	0.00	31,579,384.00	0.00	45,368,923.35
1410500 Other Property Income collected as AIA	0.00	31,579,384.00	0.00	45,368,923.35
1410000 Property Income	0.00	31,579,384.00	0.00	45,368,923.35
1420299 Other Receipts from Administrative Fees and Charges	0.00	327,484,499.50	0.00	519,000,000.00
1420200 Administrative Fees and Charges	0.00	327,484,499.50	0.00	519,000,000.00
1420309 Registration of Societies	0.00	5,012,717.00	0.00	6,000,000.00
1420344 Audit Fees	0.00	3,030,749.00	0.00	4,432,805.25
1420399 Receipts from Administrative Fees and Charges	0.00	665,476,777.00	0.00	613,932,777.00
1420300 Administrative Fees and Charges collected as AIA	0.00	673,520,243.00	0.00	624,365,582.25
1420000 Sales of Goods and Services	0.00	1,001,004,742.50	0.00	1,143,365,582.25
2110101 Basic Salaries - Civil Service	171,682,255.45	0.00	168,759,124.35	0.00
2110100 Basic Salaries - Permanent Employees	171,682,255.45	0.00	168,759,124.35	0.00
2110301 House Allowance	63,010,214.75	0.00	64,403,337.55	0.00
2110304 Overtime - Civil Service	0.00	0.00	232,343.35	0.00
2110305 Prosecutorial and State Counsel Allowance	540,000.00	0.00	975,000.00	0.00
2110309 Special Duty Allowance	0.00	0.00	0.00	0.00
2110312 Responsibility Allowance	480,000.00	0.00	531,300.00	0.00
2110313 Entertainment Allowance	798,000.00	0.00	115,700.00	0.00
2110314 Transport Allowance	16,708,848.45	0.00	13,385,551.15	0.00
2110315 Extreneous Allowance	720,000.00	0.00	711,500.00	0.00
2110317 Domestic Servant Allowance	427,200.00	0.00	340,400.00	0.00
2110318 Non Practising Allowance	240,000.00	0.00	771,723.70	0.00
2110320 Leave Allowance	747,000.00	0.00	967,285.50	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	83,671,263.20	0.00	82,434,141.25	0.00
2110000 Wages and Salary Contributions	255,353,518.65	0.00	251,193,265.60	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	4,684,101.00	0.00	6,576,430.00	0.00
2210202 Internet Connections	153,781.00	0.00	149,289.00	0.00
2210203 Courier & Postal Services	115,933.00	0.00	550,258.00	0.00
2210204 Leased Communication Lines	11,200.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	4,965,015.00	0.00	7,275,977.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	10,801,272.15	0.00	9,398,612.50	0.00
2210302 Accommodation - Domestic Travel	22,983,336.00	0.00	15,550,548.00	0.00
2210303 Daily Subsistence Allowance	26,490,448.95	0.00	27,692,694.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	84,857.00	0.00	65,607.50	0.00
2210305 Shipment of Personal and Household Effects	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	60,359,913.10	0.00	52,707,462.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	369,975.00	0.00	523,300.00	0.00
2210402 Accommodation	1,605,730.00	0.00	576,700.00	0.00
2210403 Daily Subsistence Allowance	5,572,987.60	0.00	9,184,806.90	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	75,480.00	0.00	46,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	7,624,172.60	0.00	10,330,806.90	0.00
2210501 International News Services	0.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	2,248,863.00	0.00	3,304,111.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,282,248.95	0.00	787,695.05	0.00
2210504 Advertising, Awareness and Publicity	0.00	0.00	2,990,840.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Campaigns				
2210505 Trade Shows and Exhibitions	40,444,755.15	0.00	40,659,529.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	43,975,867.10	0.00	47,742,175.05	0.00
2210603 Rents and Rates - Non-Residential	74,993,373.70	0.00	10,475,185.55	0.00
2210604 Hire of Transport, Equipment	175,782.00	0.00	355,639.65	0.00
2210600 Rentals of Produced Assets	75,169,155.70	0.00	10,830,825.20	0.00
2210701 Travel Allowance	6,414,550.00	0.00	579,600.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	0.00	0.00
2210706 Book Allowance	0.00	0.00	67,987.50	0.00
2210707 Project Allowance	94,600.00	0.00	62,974.00	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	15,309,706.00	0.00	1,057,316.00	0.00
2210711 Tuition Fees Allowance	2,427,582.00	0.00	5,966,958.00	0.00
2210700 Training Expenses	24,246,438.00	0.00	7,734,835.50	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,053,769.00	0.00	16,244,151.00	0.00
2210802 Boards, Committees, Conferences and Seminars	27,229,450.00	0.00	21,126,093.00	0.00
2210805 National Celebrations	833,071.00	0.00	517,000.00	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210809 Board Allowance	995,925.00	0.00	964,900.00	0.00
2210800 Hospitality Supplies and Servi	39,112,215.00	0.00	38,852,144.00	0.00
2211001 Medical Drugs	281,545.00	0.00	135,214.00	0.00
2211004 Fungicides, insecticides and Sprays	914,457.00	0.00	529,786.00	0.00
2211009 Education and Library Supplies	301,946.00	0.00	139,734.35	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	748,200.00	0.00	307,328.00	0.00
2211023 Supplies for Production	1,999,985.00	0.00	1,992,798.50	0.00
2211000 Specialised Materials and Supp	4,246,133.00	0.00	3,104,860.85	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	5,054,727.60	0.00	7,352,864.95	0.00
2211102 Supplies and Accessories for Computers and Printers	3,142,144.40	0.00	4,524,395.20	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	600,580.00	0.00	678,300.05	0.00
2211100 Office and General Supplies and Services	8,797,452.00	0.00	12,555,560.20	0.00
2211201 Refined Fuels and Lubricants for Transport	14,666,855.55	0.00	10,452,456.80	0.00
2211202 Refined Fuels and Lubricants for Production	0.00	0.00	0.00	0.00
2211203 Refined Fuels and Lubricants – Other	0.00	0.00	1,109,709.00	0.00
2211200 Fuel Oil and Lubricants	14,666,855.55	0.00	11,562,165.80	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	44,000.00	0.00
2211305 Contracted Guards and Cleaning Services	2,866,000.00	0.00	1,644,703.60	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	294,000.00	0.00	165,700.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,662,394.40	0.00	0.00	0.00
2211310 Contracted Professional Services	39,846,000.00	0.00	0.00	0.00
2211311 Contracted Technical Services	11,786,260.00	0.00	4,060,000.00	0.00
2211314 Write Offs/ Bad Debt Expenses from Previous Years	0.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	4,770,100.00	0.00	2,573,700.00	0.00
2211321 Parking charges	248,000.00	0.00	191,500.00	0.00
2211322 Binding of Records	40,498.00	0.00	0.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	0.00	0.00	0.00	0.00
2211335 Monitoring and Evaluation Expenses	37,820,920.00	0.00	15,136,905.00	0.00
2211399 Other Operating Expenses - Oth	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	99,334,172.40	0.00	23,816,508.60	0.00
2210000 Goods and Services	382,497,389.45	0.00	226,513,321.10	0.00
2220101 Maintenance Expenses - Motor Vehicles	2,983,036.05	0.00	5,308,682.70	0.00
2220100 Routine Maintenance - Vehicles	2,983,036.05	0.00	5,308,682.70	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
0201 Maintenance of Plant, Machinery and Equipment (including lifts)	254,799.00	0.00	348,490.50	0.00
2220202 Maintenance of Office Furniture and Equipment	621,652.00	0.00	574,174.50	0.00
2220205 Maintenance of Buildings and Stations – Non-Residential	211,899.00	0.00	356,895.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	0.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	373,762.00	0.00	457,164.40	0.00
2220200 Routine Maintenance - Other Assets	1,462,102.00	0.00	1,736,724.40	0.00
2220000 Routine Maintenance	4,445,138.05	0.00	7,045,407.10	0.00
2620222 International Co-operative Alliance	0.00	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	1,106,740,660.50	0.00	965,638,017.30	0.00
2630141 Current Transfers to Other Levels of Government	0.00	0.00	328,800,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,106,740,660.50	0.00	1,294,438,017.30	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	2,000,000,000.00	0.00	12,731,198,225.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	2,000,000,000.00	0.00	12,731,198,225.00	0.00
2630000 Grants & Transfer To Other Govt. Units	3,106,740,660.50	0.00	14,025,636,242.30	0.00
2640303 Co-operative Societies	0.00	0.00	0.00	0.00
2640300 Grants to Small Businesses, Cooperatives, and Self Employed	0.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	0.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	7,426,403.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	7,426,403.00	0.00
2710000 Social Security Benefits	0.00	0.00	7,426,403.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	21,691,622.00	0.00	0.00	0.00
3110200 Construction of Building	21,691,622.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	47,430,159.90	0.00	0.00	0.00
3110300 Refurbishment of Buildings	47,430,159.90	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	13,999,332.00	0.00	84,235,598.80	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	13,999,332.00	0.00	84,235,598.80	0.00
3110801 Overhaul of Vehicles	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	831,000.00	0.00	44,800,892.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	814,960.00	0.00	8,716,652.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,645,960.00	0.00	53,517,544.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	999,908.00	0.00	3,435,000.00	0.00
3111112 Purchase of Software	200,670.00	0.00	399,378.60	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,200,578.00	0.00	3,834,378.60	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	6,157,406.00	0.00	15,065,300.00	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	6,157,406.00	0.00	15,065,300.00	0.00
3110000 Acquisition of Fixed Capital Assets	92,125,057.90	0.00	156,652,821.40	0.00
6530101 Ministry HQ Recurrent Bank A/C	3,373,844.15	0.00	1,492,766.35	0.00
6530100 Recurrent Bank Accounts	3,373,844.15	0.00	1,492,766.35	0.00
6530000 Recurrent Bank Accounts	3,373,844.15	0.00	1,492,766.35	0.00
6540101 Ministry HQ Development Bank A	3,477,410.00	0.00	342,037.40	0.00
6540100 Development Bank Accounts	3,477,410.00	0.00	342,037.40	0.00
6540000 Development Bank Accounts	3,477,410.00	0.00	342,037.40	0.00
6550101 Ministry HQ Deposit Bank A/C	30,468,270.95	0.00	23,214,792.70	0.00
6550102 DEPOSIT DEPARTMENT BANK	7,764,617.40	0.00	3,296,598.60	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
ACCOUN 06-FEB-09				
6550100 Deposit Bank Accounts	38,232,888.35	0.00	26,511,391.30	0.00
6550000 Deposit Bank Account	38,232,888.35	0.00	26,511,391.30	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	25,200.00	0.00	1,466,875.00	0.00
6760100 Imprests	25,200.00	0.00	1,466,875.00	0.00
6760000 Government Imprests	25,200.00	0.00	1,466,875.00	0.00
6770101 Inter-Ministerial Agency A/C	0.00	0.00	0.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	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	38,232,888.35	0.00	26,511,391.30
7310100 General Deposits Items	0.00	38,232,888.35	0.00	26,511,391.30
7310000 Deposits	0.00	38,232,888.35	0.00	26,511,391.30
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320004 Car Loans	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	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	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320207 NITA	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320401 General Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	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
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	28,677,120,164.90	0.00	25,861,666,072.70

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
9910209 Remittances to Exchequer Miscellaneous Revenue	64,353,219.90	0.00	61,051,541.15	0.00
9910200 Exchequer Provisions	64,353,219.90	28,677,120,164.90	61,051,541.15	25,861,666,072.70
9910000 Provisions	64,353,219.90	28,677,120,164.90	61,051,541.15	25,861,666,072.70
9999999 Consolidated Fund	25,797,312,852.80	0.00	12,311,579,897.90	0.00
9999900	25,797,312,852.80	0.00	12,311,579,897.90	0.00
9990000 Opening Balance Reserves	25,797,312,852.80	0.00	12,311,579,897.90	0.00
Total	29,747,937,179.75	29,747,937,179.75	27,076,911,969.60	27,076,911,969.60

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: 1173-State Department for Cooperatives

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	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	2,815,454,092.20	13,489,034,633.45
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	1,032,584,126.50	1,188,734,505.60
Payments for Operating Expenses			
Compensation of Employees	12	255,353,518.65	251,193,265.60
Use of goods and Services	13	386,942,527.50	233,558,728.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	3,106,740,660.50	14,025,636,242.30
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	7,426,403.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		13,163,172.05	(27,796,106.80)
Prior year adjustments		(3,301,678.75)	(2,153,530.70)
Net Cash From Operating Activities	A	108,863,005.35	130,004,862.45
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	92,125,057.90	156,652,821.40
Net Cash Flow From Investing Activities	B	(92,125,057.90)	(156,652,821.40)
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	16,737,947.45	(26,647,958.95)
Cash and Cash Equivalent at BEGINNING of The Year		28,346,195.05	54,994,154.00
Cash and Cash Equivalent at END of The Year	22A+22B	45,084,142.50	28,346,195.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

F.O. 30

BANK RECONCILIATION

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

REC-STATE DEPT FOR CO-OPERATIVES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303042

Balance as per bank certificate	3,491,964.30
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	104,466,206.15
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	104,348,086.00
Bank Balance as per Cash Book	3,373,844.15

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

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

REC-STATE DEPT FOR CO-OPERATIVES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303042

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10021718	18-JUN-24	NEW KENYA PLANTERS CO OPERATIVE UNION PUBLIC LIMITED COMPANY	50,000,000.00
10021758	21-JUN-24	COMMISSIONER OF VAT	8,275.85
10021761	21-JUN-24	TECHLIV SYSTEMS	471,724.15
10021853	24-JUN-24	CFAO MOTORS KENYA LIMITED	7,030,065.50
10021854	24-JUN-24	COMMISSIONER OF VAT	12,644.85
10021856	24-JUN-24	COMMISSIONER OF VAT	123,334.50
10021857	24-JUN-24	COMMISSIONER OF VAT	120,500.00
10021858	24-JUN-24	ISUZU EAST AFRICA LIMITED	6,868,500.00
10021860	24-JUN-24	Ndash Enterprises Limited	720,755.15
10021914	24-JUN-24	JAWANGE AGENCIES	393,103.45
10021915	24-JUN-24	COMMISSIONER OF VAT	8,000.00
10021917	24-JUN-24	COMMISSIONER OF VAT	3,279.30
10021918	24-JUN-24	COMMISSIONER OF VAT	6,896.55
10021919	24-JUN-24	COMMISSIONER OF VAT	4,655.15
10021920	24-JUN-24	COMMISSIONER OF VAT	3,448.30
10021921	24-JUN-24	COMMISSIONER OF VAT	5,372.40
10021922	24-JUN-24	THE ELITE TIMES VENTURES LIMITED	397,950.00
10021923	24-JUN-24	THE ELITE TIMES VENTURES LIMITED	1,467,510.00
10021924	24-JUN-24	PEARTAG AGENCIES	455,999.00
10021926	24-JUN-24	EXPERFAM CONCEPTS LTD	186,920.70
10021927	24-JUN-24	STOCKWELL PROPERTIES LIMITED	306,227.60
10021928	24-JUN-24	Kiandani Bed And Breakfast Hotel Limited	265,344.85
10021929	24-JUN-24	LEADS LIMITED	196,551.70
10021931	24-JUN-24	PRINCIPAL SECRETARY-STATE DEPARTMENT FOR COOPERATIVES	934,686.50
10021932	24-JUN-24	COMMISSIONER OF INCOME TAX	280,405.95
10021933	24-JUN-24	COMMISSIONER OF VAT	161,152.85
10021934	24-JUN-24	CONTRALINKS SOLUTIONS AND SERVICES LIMITED	7,970,619.70
10022013	24-JUN-24	PRINCIPAL SECRETARY-STATE DEPARTMENT FOR COOPERATIVES	1,448,065.90
10022015	24-JUN-24	COMMISSIONER OF VAT	249,666.55
10022016	24-JUN-24	coricom ltd	12,348,506.80
10022019	25-JUN-24	COMMISSIONER OF VAT	5,155.20
10022020	25-JUN-24	TRIBUNE SUPPLIES	293,845.80
10022029	26-JUN-24	SAFARICOM LIMITED	829,000.00
10022124	27-JUN-24	COMMISSIONER OF VAT	7,905.15
10022125	27-JUN-24	COMMISSIONER OF VAT	4,844.80
10022126	27-JUN-24	COMMISSIONER OF VAT	8,629.30
10022127	27-JUN-24	COMMISSIONER OF VAT	9,655.15
10022128	27-JUN-24	COMMISSIONER OF VAT	3,696.40
10022129	27-JUN-24	COMMISSIONER OF VAT	5,948.30
10022130	27-JUN-24	COMMISSIONER OF VAT	4,386.90
10022131	27-JUN-24	HOTEL WATERBUCK LIMITED	491,870.70
10022132	27-JUN-24	Cidoa Motors And Spares Limited	250,052.10
10022133	27-JUN-24	TWENDE WORLDWIDE TOURS AND TRAVEL	1,190,800.00
10022134	27-JUN-24	TEA TOT HOTEL LIMITED	450,594.85
10022135	27-JUN-24	SILVER COMMUNICATION AND TECHNOLOGY	550,344.85
10022136	27-JUN-24	JALMAR GENERAL SUPPLIERS	339,052.70
10022137	27-JUN-24	COLOR SPOT LIMITED	276,154.20
10022138	27-JUN-24	A-Z GRAPHICS WORLD	210,693.60
10022139	28-JUN-24	COMMISSIONER OF VAT	5,206.90
10022140	28-JUN-24	COMMISSIONER OF VAT	8,579.30
10022141	28-JUN-24	COMMISSIONER OF VAT	5,159.50

REPUBLIC OF KENYA
BANK RECONCILIATION

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

REC-STATE DEPT FOR CO-OPERATIVES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303042

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10022142	28-JUN-24	Rakeri Ventures Limited	296,793.10
10022143	28-JUN-24	ALFAJIRI KENYA LIMITED	489,020.70
10022144	28-JUN-24	INTERFLOW AGENCIES	294,090.50
10022145	28-JUN-24	COMMISSIONER OF VAT	4,050.00
10022146	28-JUN-24	Kithan Autocare Limited	230,850.00
10022147	28-JUN-24	ALI GUYO ABDI	6,300.00
10022148	28-JUN-24	SUSAN ACHIENG OUKO	11,200.00
10022149	28-JUN-24	JAMES MUNENE MAINA	19,600.00
10022150	28-JUN-24	JAMES MUNENE MAINA	4,900.00
10022151	28-JUN-24	PATRICK KILEMI KIBURI	18,200.00
10022152	28-JUN-24	KALERIA KAUME ELIAS	11,200.00
10022153	28-JUN-24	NELLY CHEPKEMOI KOSGEY	11,200.00
10022154	28-JUN-24	PIUS WAITATHU MWANGI	6,300.00
10022155	28-JUN-24	KENNEDY ATAMBO NGOKO	6,300.00
10022156	28-JUN-24	ALI GUYO ABDI	12,600.00
10022157	28-JUN-24	BERNARD GIKUYAH NDICHU GICHUKA	25,200.00
10022158	28-JUN-24	COMMISSIONER OF VAT	3,241.40
10022159	28-JUN-24	KADZO MERCHANTS SUPPLIERS	184,758.60
10022160	28-JUN-24	FOSA UKULIMA SACCO	400,133.05
10022161	28-JUN-24	COMMISSIONER OF VAT	9,310.35
10022162	28-JUN-24	COMMISSIONER OF VAT	3,241.40
10022163	28-JUN-24	SURAG ENTERPRISES	530,689.65
10022164	28-JUN-24	GOLDPAL ENTERPRISES	184,758.60
10022165	28-JUN-24	JANE WAWIRA MEME	21,000.00
10022166	28-JUN-24	GLADYS NDUKU MUIA	9,800.00
10022167	28-JUN-24	PRISCILLA WANJIKU MARANGA	10,500.00
10022168	28-JUN-24	PRINCIPAL SECRETARY-STATE DEPARTMENT FOR COOPERATIVES	401,261.00
10022170	28-JUN-24	COMMISSIONER OF INCOME TAX	120,378.30
10022172	28-JUN-24	COMMISSIONER OF VAT	69,182.95
10022173	28-JUN-24	CONTRALINKS SOLUTIONS AND SERVICES LIMITED	3,421,787.65
10022174	28-JUN-24	REX KIOSK	246,619.95
Total			104,466,206.15
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		
FT24186QT1G7	28-JUN-24	103,873,046.00	

REPUBLIC OF KENYA
BANK RECONCILIATION

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

REC-STATE DEPT FOR CO-OPERATIVES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303042

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
FT241849N7L3	28-JUN-24		100,400.00
FT241975PRWK	28-JUN-24		106,450.00
FT24187C2V9H	28-JUN-24		199,320.00
FT24193TCKHR	28-JUN-24		32,070.00
FT24199WBB55	28-JUN-24		36,800.00
Total			104,348,086.00

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

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

CBK165-STATE DEPT FOR CO-OPERATIVES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302844

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	
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-23 To : 30-JUN-24

CBK165-STATE DEPT FOR CO-OPERATIVES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302844

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-23 To : 30-JUN-24

DEV-STATE DEPT FOR CO-OPERATIVES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303058

Balance as per bank certificate	3,477,410.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	39,846,000.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	39,846,000.00
Bank Balance as per Cash Book	3,477,410.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

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

DEV-STATE DEPT FOR CO-OPERATIVES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303058

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1130	24-JUN-24	PRINCIPAL SECRETARY-STATE DEPARTMENT FOR COOPERATIVES	1,119,400.00
1131	24-JUN-24	PRINCIPAL SECRETARY-STATE DEPARTMENT FOR COOPERATIVES	1,415,200.00
1132	24-JUN-24	PRINCIPAL SECRETARY-STATE DEPARTMENT FOR COOPERATIVES	1,450,000.00
1133	24-JUN-24	COMMISSIONER OF INCOME TAX	335,820.00
1134	24-JUN-24	COMMISSIONER OF INCOME TAX	424,560.00
1135	24-JUN-24	COMMISSIONER OF INCOME TAX	435,000.00
1137	24-JUN-24	COMMISSIONER OF VAT	193,000.00
1138	24-JUN-24	COMMISSIONER OF VAT	244,000.00
1139	24-JUN-24	COMMISSIONER OF VAT	250,000.00
1140	24-JUN-24	AGMOND INTERNATIONAL	12,365,000.00
1141	24-JUN-24	AGMOND INTERNATIONAL	12,068,240.00
1142	24-JUN-24	AGMOND INTERNATIONAL	9,545,780.00
Total			39,846,000.00

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	
FT24186G8WJ7	28-JUN-24	39,846,000.00
Total		39,846,000.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-23 To : 11-JUL-24
Bank : Central Bank of Kenya , Branch : Haile Selassie ,

DEP-STATE DEPT FOR CO-OPERATIVES
Account Number : 1000303069

Balance as per bank certificate 7,764,617.40

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 7,764,617.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-23 To : 11-JUL-24

DEP-STATE DEPT FOR CO-OPERATIVES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303069

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	

Old Mutual Towers,
19th Floor,
Upper Hill Road, Upper Hill
P.O. Box 25089-00100,
Nairobi, Kenya



Tel: +254 (20) 2935101
Email: info@sasra.go.ke
Web: www.sasra.go.ke

**THE SACCO SOCIETIES REGULATORY AUTHORITY
(SASRA)**

Ref: SASRA/F&P/1300/18(532)

23rd August 2024

Deputy Accountant General,
State Department of Cooperatives,
Ministry of Cooperatives and MSMES Development
P.O Box 30418 - 00100,
Nairobi.

23 AUG 2024

Dear madam,

RE: CONFIRMATION OF AIA FOR THE FINANCIAL YEAR 2023/24

Reference is made to your letter referenced SDC/ACCTS/GEN/09 on the above subject.

We wish to confirm that during the financial year 2023/24, the Authority earned a total revenue of Six hundred and sixty-five million, four hundred and seventy six thousand seven hundred and seventy seven (Kshs 665,476,777)

We thank you for your continued support.

Yours

Sincerely,

Peter Njuguna, EBS
Chief Executive Officer



**NEW
KENYA
CO-OPERATIVE
CREAMERIES LTD**

Creamery House,
Dakar Road Industrial Area
P.O. Box 30131-00100 Nairobi, Kenya
Tel: +254 020 398 0000,
Email: info@newkcc.co.ke
Website: www.newkcc.co.ke

Our ref: NKCC/GEN/MD/093/2024/SKI/pn

30th August 2024

**DEPUTY ACCOUNTANT GENERAL
MINISTRY OF CO-OPERATIVES AND MICRO, SMALL AND MEDIUM
ENTERPRISES (MSMES) DEVELOPMENT
STATE DEPARTMENT FOR CO-OPERATIVES
P.O. BOX 30547-00100
NAIROBI**

Dear

**RE: CONFIRMATION OF FUNDS TRANSFERRED TO OUR ORGANIZATION
FOR THE PERIOD FROM JULY 2023 TO JUNE 2024**

We refer to your letter dated 16th August 2024 ref: SDC/ACCTS/GEN/07 on the above mentioned subject.

This is to confirm that New KCC received a total of Kes. 1.5 billion from State Department for Co-operatives as tabulated below:

	Date received	Amount (Kshs.)
1.	November 2023	500,000,000
2.	December 2023	400,000,000
3.	June 2024	600,000,000
	TOTAL	1,500,000,000

Once again, we wish to thank you for your continued support.

Yours *Sincerely,*

**SAMUEL ICHURA
AG. MANAGING DIRECTOR**

Life's goodness everyday!

Tel: +254 20 200 1401
Email: info@nkpcu.co.ke



Wakulima House, Hiale Selassie Avenue
P. O. Box 59618 00200 NAIROBI

NEW KENYA PLANTERS CO-OPERATIVE UNION
Farmer Centric, Transparent, Accountable

9th December 2024

Ref: NKPCU/MD/Vol.7/102

Mr. Patrick K. Kilemi,
Principal Secretary,
State Department for Co-operatives,
P. O. Box 30547-00100,
NAIROBI

Dear Sir,

RE: ACKNOWLEDGEMENT OF RECEIPT OF FUNDS

Reference is made to the above subject matter.

New KPCU has continued to receive budget support from the government through the Ministry of Cooperatives, Micro, Small and Medium Enterprises Development.

The purpose of this letter is to notify your office that New KPCU collected A-in-A **Kshs. 359,063,884.00** during the financial year under review.

Yours sincerely

FOR **Timothy Mirugi**
MANAGING DIRECTOR

ASSET REGISTER

Asset Number	Asset Description	Category	Serial Number	Asset Key	Asset Type	Units	Ownership
6956	furniture	FURN & FITT-Armed chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6965	furniture	FURN & FITT-Armed chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6958	furniture	FURN & FITT-Bookshelf-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6980	furniture	FURN & FITT-Bookshelf-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6905	FURNITURE	FURN & FITT-Chairs-Leather-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6971	furniture	FURN & FITT-Chairs-Mesh-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6979	furniture	FURN & FITT-Chairs-Mesh-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6902	FURNITURES AND FITTINGS	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6904	FURNITURE	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6984	furniture	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6985	furniture	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6986	furniture	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7716	furniture and fitting	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7749	furniture and fitting	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7753	furniture and fitting	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7754	furniture and fittings	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7757	furniture and fitting	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7790	FURNITURE AND FITTING	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7800	furniture and fitting	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7803	furniture and fitting	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7811	furniture and fitting	FURN & FITT-Chairs-Orthopaedic-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6952	furniture	FURN & FITT-Coffee Table-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6964	furniture	FURN & FITT-Coffee Table-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6974	furniture	FURN & FITT-Coffee Table-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6983	furniture	FURN & FITT-Coffee Table-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6982	furniture	FURN & FITT-Computer Desk-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6970	furniture	FURN & FITT-Conferenc Table-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6977	furniture	FURN & FITT-Conferenc Table-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6953	furniture	FURN & FITT-Desks-Executive desk-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7807	furniture and fittings	FURN & FITT-Desks-Executive desk-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6945	furniture	FURN & FITT-H/Back Chair-Leather-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6972	furniture	FURN & FITT-H/Back Chair-Leather-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7810	furniture and fitting	FURN & FITT-H/Back Chair-Leather-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6968	furniture	FURN & FITT-Office Chairs-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6901	furniture	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6903	FURNITURE	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6943	furniture	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6947	furniture	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6949	furniture	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7714	furniture and fitting	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7718	furniture and fitting	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7721	furniture and fitting	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7722	furniture and fitting	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
7725	furniture and fitting	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned

7728	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7729	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7730	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7735	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7737	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7738	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7739	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7740	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7741	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7742	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7744	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7745	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7746	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7747	furniture and fittings	FURN & FITT-Ortho/pd Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8026	executive orthopedic chair	FURN & FITT-Secretary Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6966	furniture	FURN & FITT-Secretary Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7760	furniture and fittings	FURN & FITT-Secretary Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7762	furniture and fittings	FURN & FITT-Secretary Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7764	furniture and fittings	FURN & FITT-Secretary Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7765	furniture and fittings	FURN & FITT-Serving Trolley-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6959	furniture	FURN & FITT-Serving Trolley-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6969	furniture	FURN & FITT-Sofa set-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6951	furniture	FURN & FITT-Sofa set-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6963	furniture	FURN & FITT-Sofa set-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6973	furniture	FURN & FITT-Sofa set-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6981	furniture	FURN & FITT-Sofa set-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7792	furniture and fittings	FURN & FITT-Steel Cabinet-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7794	furniture and fittings	FURN & FITT-Steel Cabinet-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7796	furniture and fittings	FURN & FITT-Steel Cabinet-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7798	furniture and fittings	FURN & FITT-Steel Cabinet-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6961	furniture	FURN & FITT-Tables-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6978	furniture	FURN & FITT-Tables-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6975	furniture	FURN & FITT-TV Stand-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
7784	furniture and description	FURN & FITT-Visitors Chair-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6960	furniture	FURN & FITT-Wooden Cabinet-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6962	furniture	FURN & FITT-Wooden cabinets-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6954	furniture	FURN & FITT-Wooden Stool-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6976	furniture	FURN & FITT-Wooden Stool-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6955	furniture	FURN & FITT-Wooden Tables-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6957	furniture	FURN & FITT-Workstations-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6967	furniture	FURN & FITT-Workstations-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
16936	ALL IN ONE BUSINESS PC	ICT COMPUTER-AllinOnedesktop-HP Elite-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
16937	ALL IN ONE BUSINESS PC	ICT COMPUTER-AllinOnedesktop-HP Elite-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
16938	ALL IN ONE BUSINESS PC	ICT COMPUTER-AllinOnedesktop-HP Elite-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
16939	ALL IN ONE BUSINESS PC	ICT COMPUTER-AllinOnedesktop-HP Elite-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
18266	INTEL DESKTOP COMPAQ	ICT COMPUTER-CPU-COMPAQ-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
18268	PENTIUM DESKTOP COMPAQ	ICT COMPUTER-CPU-COMPAQ-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned

18269 PENTIUM DESKTOP COMPAQ	ICT COMPUTER-CPU-COMPAQ-DEFAULT-DEFAULT	3CB9472127	DEFAULT	Expensed	1 Owned
18506 PENTIUM DESKTOP	ICT COMPUTER-CPU-COMPAQ-DEFAULT-DEFAULT	3CB94721XK	DEFAULT	Expensed	1 Owned
18527 DUAL CORE	ICT COMPUTER-CPU-COMPAQ-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
19536 CPU COMPAQ	ICT COMPUTER-CPU-COMPAQ-DEFAULT-DEFAULT	3CB00921M9	DEFAULT	Expensed	1 Owned
15337 INTEL	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	QXIVSIS	DEFAULT	Expensed	1 Owned
18265 INTEL DESKTOP DELL	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	CN_OM_1896_72481_6CC_00KA	DEFAULT	Expensed	1 Owned
18270 INTEL DESKTOP DELL	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
18271 PENTIUM DESKTOP DELL	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	DXOBUQ1	DEFAULT	Expensed	1 Owned
18489 INTEL DESKTOP	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	9G67G1S	DEFAULT	Expensed	1 Owned
18508 PENTIUM DESKTOP	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	H3A4738	DEFAULT	Expensed	1 Owned
18524 13 CORE	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	4HL6VQ1	DEFAULT	Expensed	1 Owned
19532 3 CPUs	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
19538 DESKTOP COMPUTER	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	FL4VSI5	DEFAULT	Expensed	1 Owned
19547 DESKTOP COMPUTER	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	CW4VSI5	DEFAULT	Expensed	1 Owned
9048 DELL DESKTOP	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9051 DELL DESKTOP	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9054 DELL DESKTOP	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9058 DELL DESKTOP	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9065 DELL DESKTOP	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9076 DELL DESKTOP	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9094 DELL DESKTOP	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9242 DESKTOP COMPUTER	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	CZC1206ZOZ	DEFAULT	Expensed	1 Owned
9243 DESKTOP COMPUTER	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	QX1V51S	DEFAULT	Expensed	1 Owned
9248 DESKTOP COMPUTER	ICT COMPUTER-CPU-DELL-DEFAULT-DEFAULT	75G4KBX	DEFAULT	Expensed	1 Owned
15335 INTEL	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	CZC1206ZLX	DEFAULT	Expensed	1 Owned
18185 PENTIUM DESKTOP HP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	3CBQ47216D	DEFAULT	Expensed	1 Owned
18262 PENTIUM DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CE109112Q	DEFAULT	Expensed	1 Owned
18263 INTEL DESKTOP HP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	TRF25116LS	DEFAULT	Expensed	1 Owned
18264 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	CZCO23BF44	DEFAULT	Expensed	1 Owned
18267 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CV12280QL	DEFAULT	Expensed	1 Owned
18496 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	3CQ6071TOU	DEFAULT	Expensed	1 Owned
18499 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	C2C023BFAC	DEFAULT	Expensed	1 Owned
18502 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	3CBQ472170	DEFAULT	Expensed	1 Owned
18512 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	9GA8446	DEFAULT	Expensed	1 Owned
18514 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CV1227WLO	DEFAULT	Expensed	1 Owned
18516 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	CZC0110DXJ	DEFAULT	Expensed	1 Owned
18521 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	TRF4320H7H	DEFAULT	Expensed	1 Owned
18523 INTEL DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	TRF43211RM	DEFAULT	Expensed	1 Owned
18530 PENTIUM DESKTOP	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	TRF25166GV	DEFAULT	Expensed	1 Owned
18533 DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CE73758GD	DEFAULT	Expensed	1 Owned
18535 DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CE73758CR	DEFAULT	Expensed	1 Owned
18536 DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CE73758LC	DEFAULT	Expensed	1 Owned
18538 DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CE73758M3	DEFAULT	Expensed	1 Owned
18539 DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CE738540G	DEFAULT	Expensed	1 Owned
18540 DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CE73758HM	DEFAULT	Expensed	1 Owned
18541 DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CE73 58M7	DEFAULT	Expensed	1 Owned
18543 DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-DEFAULT-DEFAULT	4CE7385406	DEFAULT	Expensed	1 Owned

18957 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019368X	DEFAULT	Expensed	1 Owned
18958 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG01935QJ	DEFAULT	Expensed	1 Owned
18960 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG01935G	DEFAULT	Expensed	1 Owned
18961 DESKTOP COMUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019380P	DEFAULT	Expensed	1 Owned
18962 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019QP	DEFAULT	Expensed	1 Owned
18963 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019365Z	DEFAULT	Expensed	1 Owned
18964 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	Touch Screen	DEFAULT	Expensed	1 Owned
18965 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	Touch Screen	DEFAULT	Expensed	1 Owned
18966 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE73758GQ	DEFAULT	Expensed	1 Owned
18968 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC1206ZLX	DEFAULT	Expensed	1 Owned
18969 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE738540H	DEFAULT	Expensed	1 Owned
18971 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019367L	DEFAULT	Expensed	1 Owned
18973 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG01935QC	DEFAULT	Expensed	1 Owned
18974 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC018C2CJ	DEFAULT	Expensed	1 Owned
18976 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC018C04S	DEFAULT	Expensed	1 Owned
18981 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC018C2KF	DEFAULT	Expensed	1 Owned
18982 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC018C2KF	DEFAULT	Expensed	1 Owned
18983 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	HPLV1911	DEFAULT	Expensed	1 Owned
18985 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	HPL1710	DEFAULT	Expensed	1 Owned
18987 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019368Q	DEFAULT	Expensed	1 Owned
18989 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CQ3010643	DEFAULT	Expensed	1 Owned
18992 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CQ73622FC	DEFAULT	Expensed	1 Owned
18999 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CQ73623NP	DEFAULT	Expensed	1 Owned
19001 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CQ73207T4	DEFAULT	Expensed	1 Owned
19003 DESKTOP CMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CQ73700Z7	DEFAULT	Expensed	1 Owned
19007 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019365N	DEFAULT	Expensed	1 Owned
19010 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG01935QM	DEFAULT	Expensed	1 Owned
19014 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8cgd193674	DEFAULT	Expensed	1 Owned
19017 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE73758KN	DEFAULT	Expensed	1 Owned
19039 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC018C2HR	DEFAULT	Expensed	1 Owned
19528 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE73758LL	DEFAULT	Expensed	1 Owned
19541 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG01935Q7	DEFAULT	Expensed	1 Owned
19549 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE73758LW	DEFAULT	Expensed	1 Owned
19556 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG9011KDN	DEFAULT	Expensed	1 Owned
19561 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE7375892	DEFAULT	Expensed	1 Owned
19563 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019369B	DEFAULT	Expensed	1 Owned
19568 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG0193660	DEFAULT	Expensed	1 Owned
19571 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC018C2CV	DEFAULT	Expensed	1 Owned
19579 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE247CWP9	DEFAULT	Expensed	1 Owned
19608 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE737558KP	DEFAULT	Expensed	1 Owned
19614 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE738540R	DEFAULT	Expensed	1 Owned
19646 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE7385404	DEFAULT	Expensed	1 Owned
19649 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE73758GD	DEFAULT	Expensed	1 Owned
19656 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	Touch Screen	DEFAULT	Expensed	1 Owned
19661 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE73758MN	DEFAULT	Expensed	1 Owned
19667 DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	Touch Screen	DEFAULT	Expensed	1 Owned
19672 DESKTOP COMPUTERS	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC023BD6X	DEFAULT	Expensed	1 Owned

19677	DESKTOP COMPUTERS	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE208BHJ5	DEFAULT	Expensed	1	Owned
19684	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE738540D	DEFAULT	Expensed	1	Owned
19694	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE208BJZV	DEFAULT	Expensed	1	Owned
19699	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	Touch Screen	DEFAULT	Expensed	1	Owned
19705	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	Touch Screen	DEFAULT	Expensed	1	Owned
19717	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE737589C	DEFAULT	Expensed	1	Owned
19722	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE737589C	DEFAULT	Expensed	1	Owned
19726	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	Touch Screen	DEFAULT	Expensed	1	Owned
19729	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC0182866	DEFAULT	Expensed	1	Owned
19737	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG6019350Q	DEFAULT	Expensed	1	Owned
19741	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG0193675	DEFAULT	Expensed	1	Owned
19743	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019350T	DEFAULT	Expensed	1	Owned
19748	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019367R	DEFAULT	Expensed	1	Owned
19752	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZG018C266	DEFAULT	Expensed	1	Owned
19755	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG0193661	DEFAULT	Expensed	1	Owned
19761	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG0193675	DEFAULT	Expensed	1	Owned
19767	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019350Q	DEFAULT	Expensed	1	Owned
19784	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019365F	DEFAULT	Expensed	1	Owned
19808	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CQ8071T2V	DEFAULT	Expensed	1	Owned
19813	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CQ8430M1T	DEFAULT	Expensed	1	Owned
19816	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CQ8430M1T	DEFAULT	Expensed	1	Owned
19819	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	VNB81957VR	DEFAULT	Expensed	1	Owned
19822	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG0193503	DEFAULT	Expensed	1	Owned
19823	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG01935Q2	DEFAULT	Expensed	1	Owned
19835	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	Touch Screen	DEFAULT	Expensed	1	Owned
19839	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG0182YXX	DEFAULT	Expensed	1	Owned
19842	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019368W	DEFAULT	Expensed	1	Owned
19843	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG018300D	DEFAULT	Expensed	1	Owned
19845	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG0182X98	DEFAULT	Expensed	1	Owned
19848	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG019365P	DEFAULT	Expensed	1	Owned
19850	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	8CG01935G8	DEFAULT	Expensed	1	Owned
19851	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC018C2CJ	DEFAULT	Expensed	1	Owned
19852	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE73758N1	DEFAULT	Expensed	1	Owned
19853	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4CE307B665	DEFAULT	Expensed	1	Owned
8852	LASERJET P2055D	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CNCH106636	DEFAULT	Expensed	1	Owned
8853	LAZERJET P O 400 COLOR M451D1	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	HL41CQ1	DEFAULT	Expensed	1	Owned
8855	DELL DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC0332W73	DEFAULT	Expensed	1	Owned
9012	Desktop Computer	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CB00921K	DEFAULT	Expensed	1	Owned
9031	CPU HP DESKTOP	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CB00921K5	DEFAULT	Expensed	1	Owned
9034	HP DESKTOP	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC023BF46	DEFAULT	Expensed	1	Owned
9037	HP DESKTOP	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	3CB00921MQ	DEFAULT	Expensed	1	Owned
9077	HP DESKTOP	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	Ace10911st	DEFAULT	Expensed	1	Owned
9102	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	4L1V12Z7VMQ	DEFAULT	Expensed	1	Owned
9107	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC0332W8P	DEFAULT	Expensed	1	Owned
9130	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC0332W8P	DEFAULT	Expensed	1	Owned
9139	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT	CZC0238619	DEFAULT	Expensed	1	Owned
9143	DESKTOP COMPUTER	ICT COMPUTER-CPU-Hp-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned

9147	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	TRF251166X	DEFAULT	Expensed	1	Owned
9150	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	CZC115678P	DEFAULT	Expensed	1	Owned
9154	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	CZC1362GI	DEFAULT	Expensed	1	Owned
9158	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	CZCO34250K	DEFAULT	Expensed	1	Owned
9194	CPU	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	3CQ24404400	DEFAULT	Expensed	1	Owned
9255	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	TRF4360HXX	DEFAULT	Expensed	1	Owned
9256	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	CQ2442005	DEFAULT	Expensed	1	Owned
9258	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	3CB4721ZQ	DEFAULT	Expensed	1	Owned
9260	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	TRF4470VKS	DEFAULT	Expensed	1	Owned
9265	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	TRF4360B9F	DEFAULT	Expensed	1	Owned
9270	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	TXY8D_C462V_VG4	DEFAULT	Expensed	1	Owned
9271	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	CZC51310R	DEFAULT	Expensed	1	Owned
9272	COMPUTER DESKTOP	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	CZCQ23807T	DEFAULT	Expensed	1	Owned
9273	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	TRF4320H22	DEFAULT	Expensed	1	Owned
9276	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	CZCO110FMQ	DEFAULT	Expensed	1	Owned
9277	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	8CG9011KFG	DEFAULT	Expensed	1	Owned
9278	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	4CE73758NB	DEFAULT	Expensed	1	Owned
9296	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	CZCO188ZYH	DEFAULT	Expensed	1	Owned
9298	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	8CG9011KJ2	DEFAULT	Expensed	1	Owned
9305	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	4CV1228OCZ	DEFAULT	Expensed	1	Owned
9309	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	3CB94721HG	DEFAULT	Expensed	1	Owned
9311	DESKTOP	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	4CE1090DVZ	DEFAULT	Expensed	1	Owned
9313	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	3CB00921JD	DEFAULT	Expensed	1	Owned
9314	DESKTOP COMPUTER	ICT COMPUTER-CPU-HP-HP-DEFAULT-DEFAULT	CZCO2386KJ	DEFAULT	Expensed	1	Owned
19702	DESKTOP COMPUTER	ICT COMPUTER-CPU-HUAWEI-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
19788	DESKTOP COMPUTER	ICT COMPUTER-CPU-HUAWEI-DEFAULT-DEFAULT	K23328000732	DEFAULT	Expensed	1	Owned
19826	DESKTOP COMPUTER	ICT COMPUTER-CPU-HUAWEI-DEFAULT-DEFAULT	XFUYU2335101389	DEFAULT	Expensed	1	Owned
19829	DESKTOP COMPUTER	ICT COMPUTER-CPU-HUAWEI-DEFAULT-DEFAULT	XFUYU23328100566	DEFAULT	Expensed	1	Owned
6917	COMPUTER	ICT COMPUTER-Laptop-HP PROBOOK 440G5-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6918	COMPUTER	ICT COMPUTER-Laptop-HP PROBOOK 440G5-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6919	COMPUTER	ICT COMPUTER-Laptop-HP PROBOOK 440G5-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6920	COMPUTER	ICT COMPUTER-Laptop-HP PROBOOK 440G5-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6921	COMPUTER	ICT COMPUTER-Laptop-HP PROBOOK 440G5-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6922	COMPUTER	ICT COMPUTER-Laptop-HP PROBOOK 440G5-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6906	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6907	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6908	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6909	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6910	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6911	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6912	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6913	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6914	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6915	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6916	COMPUTER	ICT COMPUTER-Laptop-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6923	TABLET	ICT COMPUTER-Lenovo Tablet-LENOVO Pii Plus-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
6924	COMPUTER	ICT COMPUTER-Lenovo Tablet-LENOVO Pii Plus-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned

6925 computer	ICT COMPUTER-Lenovo Tablet-LENOVO P11 Plus-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6926 computer	ICT COMPUTER-Lenovo Tablet-LENOVO P11 Plus-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6927 computer	ICT COMPUTER-Lenovo Tablet-LENOVO P11 Plus-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
6928 computer	ICT COMPUTER-Lenovo Tablet-LENOVO P11 Plus-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53308 GKA 900V	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53493 GKA 898V	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53509 GKA 115X	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53516 GKA 113X	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53534 GKA 105X	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53535 GK 103X	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53537 GKA 104X	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53539 GKA 103X	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53540 GKA 106X	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53541 GKA 110X	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53542 GKA 899V	MOTORVEHICLE-FORD-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53107 GKB 722Z	MOTORVEHICLE-ISUZU-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53119 GKA 693V	MOTORVEHICLE-Mitsubishi-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53307 GKA 698V	MOTORVEHICLE-Mitsubishi-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53051 GKB 658C	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53109 GKA 693V	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53134 GKB 919C	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53142 GKA 080H	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53305 GKA 071Y	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53309 GKB 655C	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53321 GKA 420S	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53326 GKA 625T	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53331 GKA 183Q	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53335 GKA 031R	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53492 GKA 574S	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53496 GKA 572S	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53524 GKA 573S	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53530 GKA 580S	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53531 GKA 579S	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53532 GKA 443S	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53536 GKB 999C	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53538 GKB 999C	MOTORVEHICLE-NISSAN-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
1206 GKA 032R	MOTORVEHICLE-NISSAN-SUNNY-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
1263 GKV 945	MOTORVEHICLE-NISSAN-SUNNY-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
1272 GKB 655C	MOTORVEHICLE-NISSAN-SUNNY-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
52270 GKC 595A	MOTORVEHICLE-TOYOTA-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53091 GKC 593A	MOTORVEHICLE-TOYOTA-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53104 GKB 723Z	MOTORVEHICLE-TOYOTA-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53127 GKA 125Y	MOTORVEHICLE-TOYOTA-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53306 GKA 126Y	MOTORVEHICLE-TOYOTA-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
53318 K8G 515C	MOTORVEHICLE-TOYOTA-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
1091 K8T 318M	MOTORVEHICLE-TOYOTA-Fortuner-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
1270 GKA 278G	MOTORVEHICLE-TOYOTA-Hiace-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned

8220	LASER JET 4350DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
8222	LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
8223	LASERJET P.O 400 COLOR M451DI	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJC76063	DEFAULT	Expensed	1	Owned
8225	PANASONIC KX-FLB802	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCH106636	DEFAULT	Expensed	1	Owned
8258	LASERJET P2015D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	71AFB028211	DEFAULT	Expensed	1	Owned
8259	LASERJET P2035	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
8263	LASERJET P20025D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCOH23080	DEFAULT	Expensed	1	Owned
8266	LASERJET P2035	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJB73342	DEFAULT	Expensed	1	Owned
8267	LASERJET P2055DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCOH23080	DEFAULT	Expensed	1	Owned
8270	LASER JET P 2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCHC 92771	DEFAULT	Expensed	1	Owned
8272	LASERJET 1320	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJC76083	DEFAULT	Expensed	1	Owned
8274	LASERJET P2055DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNMJB17920	DEFAULT	Expensed	1	Owned
8276	COLOR LASERJET CP 2025	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCHC92756	DEFAULT	Expensed	1	Owned
8280	LASERJET 4350DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNHS365965	DEFAULT	Expensed	1	Owned
8281	LASERJET 1300	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	MO974100821	DEFAULT	Expensed	1	Owned
8283	LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJY96878	DEFAULT	Expensed	1	Owned
8284	LASER JET 4350DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNC3609076	DEFAULT	Expensed	1	Owned
8285	LASER JET P2015D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
8288	LASERJET PRO 400 M401DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNBW7DF2V7	DEFAULT	Expensed	1	Owned
8291	LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	VNC3427701	DEFAULT	Expensed	1	Owned
8294	LASER JET P2055DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJC75198	DEFAULT	Expensed	1	Owned
8295	LASERJET 1300	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNC1B065596	DEFAULT	Expensed	1	Owned
8296	LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJX96779	DEFAULT	Expensed	1	Owned
8299	LASERJET PRO400 M40IDH	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJB76244	DEFAULT	Expensed	1	Owned
8301	LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	VNC3427701	DEFAULT	Expensed	1	Owned
8302	LASERJET 1300	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJC75198	DEFAULT	Expensed	1	Owned
8304	LASERJET PRO 400	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCH20441	DEFAULT	Expensed	1	Owned
8306	LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	VNV3427706	DEFAULT	Expensed	1	Owned
8307	LASERJET P3015	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNC3508794	DEFAULT	Expensed	1	Owned
8308	LASERJET P4015DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	VNBQCIW2VX	DEFAULT	Expensed	1	Owned
8309	LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	VNC3427703	DEFAULT	Expensed	1	Owned
8310	LASERJET P3005	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJB73331	DEFAULT	Expensed	1	Owned
8311	LASER JET 4350	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNFIC40765	DEFAULT	Expensed	1	Owned
8312	LASERJET 2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
8314	LASER JET P2015D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJC76088	DEFAULT	Expensed	1	Owned
8321	LASERJET 1300	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNBW7DF2WL	DEFAULT	Expensed	1	Owned
8323	LASER P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJY96877	DEFAULT	Expensed	1	Owned
8326	LASERJET 2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJ75635	DEFAULT	Expensed	1	Owned
8328	LASERJET CP2025	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJC76007	DEFAULT	Expensed	1	Owned
8331	LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNH5365680	DEFAULT	Expensed	1	Owned
8333	LASER JET 2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJC76073	DEFAULT	Expensed	1	Owned
8336	LASER JET P2035	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNJ6089	DEFAULT	Expensed	1	Owned
8337	LASER JET P4200	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCO623979	DEFAULT	Expensed	1	Owned
8338	LASER JET P2015	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
8339	LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNBW6DC458	DEFAULT	Expensed	1	Owned
8340	LASERJET 2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNC3737949	DEFAULT	Expensed	1	Owned
8341	LASERJET CP2025	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	SG39631C71	DEFAULT	Expensed	1	Owned

9244	LASERJET PRO M404DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	VNH3514606	1	Owned
9245	FAULTY PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	BIZHUB(227)	1	Owned
9246	HP LASERJET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	43500TN	1	Owned
9247	HP PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9250	PHOTOCOPYING/PRINTER/SCANN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9253	PRINTER HP LASERJET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9257	FAULTY HP LASERJET PRO PRINTE	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	M452DN	1	Owned
9264	FAULTY HP SCANNER/PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	ECOSYMM41251ND	1	Owned
9267	HP PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPKLCLN5KY	1	Owned
9279	PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	SHARP ARM460N	1	Owned
9280	HP PRINTER LASERJET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9281	HP COLOUR LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	M533	1	Owned
9282	HP PRINTER/SCANNER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CND8F496LK	1	Owned
9284	LASERJET PRO	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9285	FAULTY PRINTER KONICA MINOLTA	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	A798021120379	1	Owned
9286	HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	VNH3813552	1	Owned
9288	HP PRINTER LASERJET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNBW6DC374	1	Owned
9294	FAULTY HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	43500TN	1	Owned
9297	HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNBW7DF30R	1	Owned
9299	PRINTER/SCANNER(RICOH)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	C508P400364	1	Owned
9302	HP COLOUR LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	P1515N	1	Owned
9303	HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNBW7CW041	1	Owned
9389	FAULTY PRINTER/SCANNER(RICOH)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	C508P902910	1	Owned
9396	HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJ87587	1	Owned
9398	FAULTY PRINTER(AFCIO 2510)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	M0974100821	1	Owned
9401	FAULTY PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9404	FAULTY PRINTER KYOCERA	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9405	FAULTY PRINTER/SCANNER(RICOH)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	C508P303357	1	Owned
9406	FAULTY HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNBW6DC2XF	1	Owned
9409	FAULTY HP COLOUR LASERJET PRI	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNH5365965	1	Owned
9412	FAULTY HP LASEJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9417	FAULTY HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9420	FAULTY HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNC1B06596	1	Owned
9421	HP LASERJET PRINTER(P2055D)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJC76089	1	Owned
9422	HP LASERJET PRINTER PRO	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	4003DN	1	Owned
9423	FAULTY HP PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	FRGT489832	1	Owned
9425	HP LASERJET PRINTER(L320)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNMJ817920	1	Owned
9431	HP LASERJET PRINTER(P2015)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNBW7DF309	1	Owned
9434	FAULTY HP COLOUR LASERJET PRI	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJ73339	1	Owned
9436	HP LASERJET PRINTER(P2055D)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJ75169	1	Owned
9439	HP LASERJET PRINTER(P2055D)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	P2025	1	Owned
9440	FAULTY HP COLOUR LASERJET PRI	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPSKL897FW	1	Owned
9941	HP COLOUR LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9947	FAULTY HP LASERJET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		1	Owned
9950	HP LASERJET PRINTER(P2055D)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJ76064	1	Owned
9954	FAULTY HP LASERJET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	2420D	1	Owned
8934	HP SCAN JET	OFFICE EQ-Scanner-HP Scanjet-DEFAULT-DEFAULT		1	Owned

8937 HP SCAN JET	OFFICE EQ-Scanner-HP Scanjet-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8943 HP SCAN JET PRO	OFFICE EQ-Scanner-HP Scanjet-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8955 HP SCAN JET	OFFICE EQ-Scanner-HP Scanjet-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9098 SCAN JET	OFFICE EQ-Scanner-HP Scanjet-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9121 HP SCANJET	OFFICE EQ-Scanner-HP Scanjet-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
9437 FAULTY SCANJET(5590)	OFFICE EQ-Scanner-HP Scanjet-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8586 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	L911B	DEFAULT	Expensed	1 Owned
8587 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C6A10RW, CN9C6A10VC	DEFAULT	Expensed	1 Owned
8590 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C9A10TZ, CN9C6A10W1	DEFAULT	Expensed	1 Owned
8591 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C8A1127, CN9CDA112N	DEFAULT	Expensed	1 Owned
8592 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C9A10VW, CN9CDA115H	DEFAULT	Expensed	1 Owned
8593 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA114Z	DEFAULT	Expensed	1 Owned
8595 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN966A10VM, CN96DA117X	DEFAULT	Expensed	1 Owned
8597 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN966A10VM	DEFAULT	Expensed	1 Owned
8601 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA110V, CN9CDA116N	DEFAULT	Expensed	1 Owned
8603 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10VD	DEFAULT	Expensed	1 Owned
8605 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10S1	DEFAULT	Expensed	1 Owned
8608 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA1183	DEFAULT	Expensed	1 Owned
8611 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA1183	DEFAULT	Expensed	1 Owned
8613 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10T5	DEFAULT	Expensed	1 Owned
8617 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C6A10VZ, CN9CDA1196	DEFAULT	Expensed	1 Owned
8619 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA11B1	DEFAULT	Expensed	1 Owned
8621 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C6A10SD	DEFAULT	Expensed	1 Owned
8623 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA1179, CN9C6A10W3	DEFAULT	Expensed	1 Owned
8625 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA114V	DEFAULT	Expensed	1 Owned
8627 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C6A10W0, CN9CDA101P	DEFAULT	Expensed	1 Owned
8629 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA118W	DEFAULT	Expensed	1 Owned
8630 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA101T	DEFAULT	Expensed	1 Owned
8631 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA114B, CN9CDA119N	DEFAULT	Expensed	1 Owned
8633 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA1144, CN9CDA114R	DEFAULT	Expensed	1 Owned
8635 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C6A10VT	DEFAULT	Expensed	1 Owned
8638 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	ENC06A105G, CN9CDA115W	DEFAULT	Expensed	1 Owned
8639 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA114B	DEFAULT	Expensed	1 Owned
8640 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA1165, CN9CDA115A	DEFAULT	Expensed	1 Owned
8643 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10RN	DEFAULT	Expensed	1 Owned
8644 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10X, CN9C6A10W2	DEFAULT	Expensed	1 Owned
8774 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10Y9, CN9CDA10TN	DEFAULT	Expensed	1 Owned
8777 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C6A10V4	DEFAULT	Expensed	1 Owned
8781 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA101V	DEFAULT	Expensed	1 Owned
8785 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA119M	DEFAULT	Expensed	1 Owned
8788 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	L2747A	DEFAULT	Expensed	1 Owned
8789 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	L2747A	DEFAULT	Expensed	1 Owned
8792 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	L2747A	DEFAULT	Expensed	1 Owned
8794 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	L2747A	DEFAULT	Expensed	1 Owned
8796 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10Z4	DEFAULT	Expensed	1 Owned
8799 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA115R	DEFAULT	Expensed	1 Owned
8830 SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10ZQ	DEFAULT	Expensed	1 Owned

8833	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA113R	DEFAULT	Expensed	1	Owned
8835	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C6A10VG	DEFAULT	Expensed	1	Owned
8837	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10YC	DEFAULT	Expensed	1	Owned
8856	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA114T	DEFAULT	Expensed	1	Owned
8857	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA1180	DEFAULT	Expensed	1	Owned
8858	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C6A10TZ	DEFAULT	Expensed	1	Owned
8859	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10QN, CN9C6A10SW	DEFAULT	Expensed	1	Owned
8860	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA1155, CN9CD1113G	DEFAULT	Expensed	1	Owned
8861	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA 1154, CNPCDA 1154	DEFAULT	Expensed	1	Owned
8862	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA10J5, CN9C6A10W8	DEFAULT	Expensed	1	Owned
8863	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA11BC	DEFAULT	Expensed	1	Owned
8864	SCANNER	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CNOC6A10VK	DEFAULT	Expensed	1	Owned
8869	FAULTY HP SCANJET PRO	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
8881	HP SCANJET PRO	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
8947	HP SCAN JET PRO	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
9156	HP SCAN JET PRO	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
9165	HP SCAN JET PRO	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	2500F1	DEFAULT	Expensed	1	Owned
9174	HP SCAN JET PRO	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	2500F1	DEFAULT	Expensed	1	Owned
9220	FAULTY HP SCAN JET PRO	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
9237	HP SCANNERJET PRO2500F1	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9CDA114F	DEFAULT	Expensed	1	Owned
9424	FAULTY HP SCANNER PRO (2500 F	OFFICE EQ-Scanner-HP ScanjetPro-DEFAULT-DEFAULT	CN9C6A10WK	DEFAULT	Expensed	1	Owned
8886	HP SCANNER	OFFICE EQ-Scanner-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
9223	FAULTY KODAK SCANNER	OFFICE EQ-Scanner-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
9231	KODAK SCANNER13200	OFFICE EQ-Scanner-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
9262	HP SCANNER	OFFICE EQ-Scanner-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned
9393	FAULTY SCANNER(ALARIS52050	OFFICE EQ-Scanner-HP-DEFAULT-DEFAULT	DSC/SCAN/001/2020-2021	DEFAULT	Expensed	1	Owned
8867	PAPER SHREDDER(ATLAS)	OFFICE EQ-Shredder-ATLAS-DEFAULT-DEFAULT	CC1540	DEFAULT	Expensed	1	Owned
9145	FAULTY SHREDDER	OFFICE EQ-Shredder-ATLAS-DEFAULT-DEFAULT	CC1540	DEFAULT	Expensed	1	Owned
8892	PAPER SHREDDER	OFFICE EQ-Shredder-HP-DEFAULT-DEFAULT		DEFAULT	Expensed	1	Owned

8343 LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	SG39631C71	DEFAULT	Expensed	1 Owned
8346 PANASONIC KX-MB2030CX	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8348 LASER JET P2055DTN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCHC92777	DEFAULT	Expensed	1 Owned
8351 LASERJET P2055D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNC35096226	DEFAULT	Expensed	1 Owned
8354 SHARP MX-M453N	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	43004077 MX-M453N	DEFAULT	Expensed	1 Owned
8356 LASERJET 4350DTN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	8121-0946	DEFAULT	Expensed	1 Owned
8357 LASERJET 4350DTN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8359 LASERJET 1300	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	SG418315SX	DEFAULT	Expensed	1 Owned
8433 HP LASER COLOR CP2025	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNHS365686	DEFAULT	Expensed	1 Owned
8435 LASER JET 1300	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCKG18376	DEFAULT	Expensed	1 Owned
8437 LASER JET P2015D	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNBW7CVBMX	DEFAULT	Expensed	1 Owned
8441 LASERJET2100	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	FRGT489832	DEFAULT	Expensed	1 Owned
8443 LASERJET 1300	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	SG43B310X1	DEFAULT	Expensed	1 Owned
8448 LASERJET 1300	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNCJ357319	DEFAULT	Expensed	1 Owned
8450 LASERJET2600N	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8453 LEXMARK 5022-330	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	94ICB27	DEFAULT	Expensed	1 Owned
8475 PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	508P400431	DEFAULT	Expensed	1 Owned
8480 PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8484 PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	508P400089	DEFAULT	Expensed	1 Owned
8488 PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	E338MA20316	DEFAULT	Expensed	1 Owned
8491 PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	PHC67	DEFAULT	Expensed	1 Owned
8492 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPCKN2COLB	DEFAULT	Expensed	1 Owned
8495 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPCKLCN5FY	DEFAULT	Expensed	1 Owned
8500 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPCKL8G7F1	DEFAULT	Expensed	1 Owned
8501 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8504 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPCKLCN5KY	DEFAULT	Expensed	1 Owned
8507 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPCKLCN5GX	DEFAULT	Expensed	1 Owned
8511 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPCKL367G8	DEFAULT	Expensed	1 Owned
8516 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPCKL8G7FW	DEFAULT	Expensed	1 Owned
8523 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	JPCKM2COLK	DEFAULT	Expensed	1 Owned
8528 HP PRINTER M553DN	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8534 SCANNERJET S590	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	L1911B	DEFAULT	Expensed	1 Owned
8538 SCANNERJET S590	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CN73CTRIBM	DEFAULT	Expensed	1 Owned
8546 SCANNERJET PRO 400MTP M425C	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CDN8F4G6LK	DEFAULT	Expensed	1 Owned
8553 HP COLOR LASERJET CP15515N	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNF2512778	DEFAULT	Expensed	1 Owned
8556 SCANJET G4050	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CNOC7A618R	DEFAULT	Expensed	1 Owned
8561 SCANJET5590	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	LI911B	DEFAULT	Expensed	1 Owned
8564 HP LASEER JET 5590	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	A1911B	DEFAULT	Expensed	1 Owned
8569 SCANNERJET 5590	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CN3CSXHOST	DEFAULT	Expensed	1 Owned
8574 SCANJET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CN515XH06W	DEFAULT	Expensed	1 Owned
8578 HP LASERJET 5590	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	SG73G5R18Z	DEFAULT	Expensed	1 Owned
8581 SCANJET N9120	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CN2BGF1009	DEFAULT	Expensed	1 Owned
8583 SCANNER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CN9CDA114J	DEFAULT	Expensed	1 Owned
8588 SCANNER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	CN9C6A10TY	DEFAULT	Expensed	1 Owned
8865 HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8870 FAULTY KYOCERA PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT		DEFAULT	Expensed	1 Owned
8875 HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	4350DTN	DEFAULT	Expensed	1 Owned

8876	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8877	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8878	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8883	FAULTY LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8890	LEXMARK PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8894	FAULTY HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8897	HP PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8898	HP PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8901	HP LASER JET PRINTER PRO	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8927	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8930	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8939	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8942	HP LASER JET PRINTER(NEED TO B	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8950	HP PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8952	HP PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
8957	HP PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9088	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9092	PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9104	FAULTY HP LASER JET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9109	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9111	PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9115	FAULTY HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9117	FAULTY HP PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9124	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9128	HP LASER JET PRINTER PRO	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9132	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9135	HP LASER JET PRINTER PRO	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9141	FAULTY HP LASER JET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9160	FAULTY LASER JET ENTERPRISE	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9167	PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9170	HP LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9177	FAULTY 6 PRINTERS	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9178	HP LASER JET PRO	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9211	HP LASER JET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9213	FAULTY HP LASER JET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9215	PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9218	FAULTY PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9221	COLOR LASER JET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9222	FAULTY COLOUR LASERJET PRINT	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9224	FAULTY HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9225	HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9227	LASERJET HP PRINTER (PRO 4000)	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9229	PRINTER/SCANNER/PHOTOCOPIE	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9233	HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9233	FAULTY HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9235	FAULTY HP LASERJET PRINTER	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned
9240	HP LASERJET	OFFICE EQ-Printer-DEFAULT-DEFAULT-DEFAULT	DEFAULT	Expensed	1	Owned