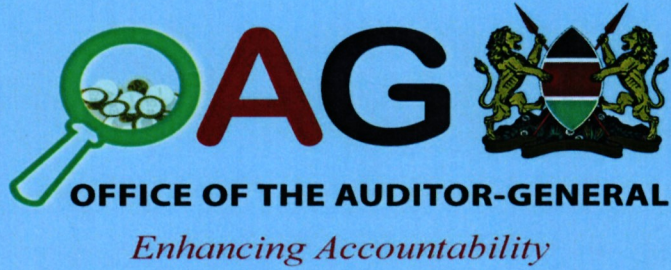


REPUBLIC OF KENYA

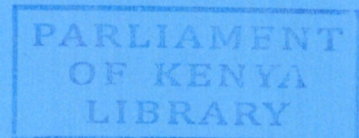


**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 10 FEB 2022	DAY: <u>THUR</u>
TABLED BY: <u>LDM</u>	<b>THE AUDITOR-GENERAL</b>
CLERK AT THE TABLE: <u>B-Inzote</u>	

**OF**

**ON**



**STATE DEPARTMENT FOR CROP  
DEVELOPMENT AND AGRICULTURAL  
RESEARCH**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



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**MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVES  
STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL  
RESEARCH**

**(REVISED)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2021**

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

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
***Reports and Financial Statements***  
***For the year ended June 30, 2021.***

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## **1. KEY ENTITY INFORMATION AND MANAGEMENT**

The Ministry of Agriculture, Livestock and Fisheries was established vide Executive Order No. 6 of 2019 dated 22<sup>nd</sup> August, 2019. The Executive Order merged the former State Department's for Crops Development and Agricultural Research to the current State Department for Crop Development and Agricultural Research. Further, the State Department of Co-operatives was brought on board vide executive No. 1 of 2020 issued on 14<sup>th</sup> January, 2020. At cabinet level, the entity is represented by the Cabinet Secretary for Agriculture, Livestock, Fisheries and Co-operatives who is responsible for the general policy and strategic direction of the entity.

### **State Department for Crop Development and Agricultural Research**

The State Department has six technical directorates namely; Agricultural Policy Research and Regulation; Crop Resources, Agribusiness and Market Development; Agriculture Mechanization and Technology Development; Knowledge Management; Research and Innovation and Land and Environment Management. These are supported by the Directorate of Administration and Support Services. The State Department has twenty (20) Semi Autonomous Government Agencies (SAGAs) and one training institution (Kenya School of Agriculture KSA) under its purview.

### **Vision**

The Vision of the State Department is: "A food secure and wealthy nation anchored on technology led, innovative, and commercially oriented agriculture sector."

### **Mission**

The mission of the State Department is: "To improve the livelihood of Kenyans and ensure food and nutrition security through creation of an enabling environment, increased crop production and productivity, market access and supporting agricultural research and dissemination of research findings to stakeholders."

### **Mandate**

The mandate of the Crop Development and Agricultural research include: National Agricultural Policy Management; National Food Policy; Strategic Food Reserve; Agricultural Crops Development, Regulation and Development; Phytosanitary Services and International Standards Compliance; Agricultural Farmers Training; Agricultural Land Resources Inventory and Management; Agricultural

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Mechanization Policy Management; Policy on Land Consolidation for agricultural benefit; Agricultural Insurance Policy; Agricultural Extension Services Standards; Crop research and development; Agriculture seed research and development; Livestock research and development; Crop and animal genetic research; Tsetse Fly and Trypanosomiasis research, control and eradication; and Capacity building policy for agricultural staff.

**Core functions**

- i). Formulation, implementation and monitoring of agricultural policies, legislations, regulations and guidelines;
- ii). Supporting agricultural research and promoting technology delivery;
- iii). Facilitation and representation of agricultural state corporations in the government;
- iv). Development, implementation and co-ordination of strategies, programmes and projects in the agricultural sector;
- v). Regulation and quality control of inputs, produce and products in the agricultural sector;
- vi). Management and control of trans-boundary pests, diseases and invasive species;
- vii). Collection, maintenance and management of information on agriculture; and
- viii). Promotion of sustainable resource management and utilization.

**Strategic Objectives**

- i. Create an enabling environment for Agricultural development
- ii. Increase agricultural production and productivity
- iii. Enhance national food security
- iv. Improve market access and trade
- v. Strengthen institutional capacity
- vi. Enhance the role of youth, women and vulnerable groups in agriculture
- vii. Promote sustainable natural resources management
- viii. Promote Leadership and Integrity

**Core values**

To implement this Strategic Plan, the department will be guided by the following values:

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
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- i. Professionalism
- ii. Integrity
- iii. Efficiency and responsiveness
- iv. Partnerships
- v. Gender equity
- vi. Social inclusion

**(a) Key Management**

The entity's day-to-day management is under the following key organs:

- i. Agricultural Policy Research and Regulation;
- ii. Crop Resources, Agribusiness and Market Development;
- iii. Agriculture Mechanization and Technology Development
- iv. Land and Environment Management.
- v. Directorate of Administration and Support Services.

**(b) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Prof. Hamadi I. Boga
2.	Senior Deputy Secretary	Joseph Bullut
3.	Agriculture Secretary	Josephat Muhunyu
4.	Engineering Secretary	Eng. Richard Kanui
5.	Director of Crops	Douglas Kangi
6.	Director APPR	Lucy Njenga

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**(c) Fiduciary Oversight Arrangements**

**a) Audit and finance committee activities**

The Ministerial Audit Committee has been active vide Treasury Circular No.16/2005 dated 4<sup>th</sup> October, 2005 before introduction of PFM Act, 2012.

**Parliamentary committee activities**

The Ministry handled various issues both the National Assembly and the Senate of Parliament:-

**National Assembly**

- Statements
- Petitions
- Motions
- Workshops/Seminars
- Meetings with Departmental Committees

The petitions and Statements were requested through Parliament on behalf of Farmers, Groups or Organizations.

**(d) Entity Headquarters**

P.O. Box 30028  
Kilimo House Building  
Cathedral Road  
Nairobi, Kenya

**Entity Contacts**

Telephone: (254) 2718870/9  
E-mail: [psagriculture@kilimo.go.ke](mailto:psagriculture@kilimo.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(e) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Kencom Branch  
Moi Avenue  
Nairobi, Kenya

**(f) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O.Box 30084  
GPO 00100  
Nairobi, Kenya

**(g) Principal Legal Adviser**

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

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**2. FORWARD BY CABINET SECRETARY.**

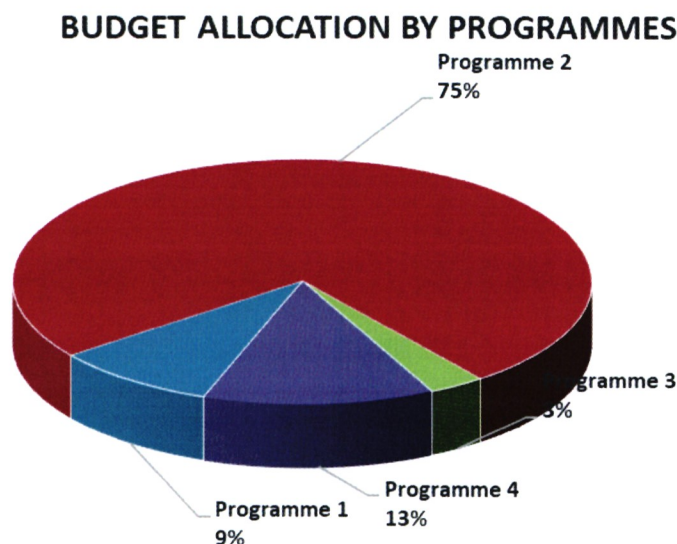
There are various policies to guide the operation of the Ministry of Agriculture, Livestock, Fisheries and Co-operatives so as to ensure prudent use of available resources and implementations of programmes and projects aimed at achieving the Ministry’s Mandate. However, the ministry has remained focused on the implementation of Kenya’s national development agenda as stipulated in the Kenya Vision 2030. Similarly, the ministry has continued to address regional and global commitments, particularly implementation of the Comprehensive Africa Agricultural Development Programme (CAADP), Agenda 2063 of the African Union (AU) and Sustainable Development Goals (SDGs).

**BUDGET ALLOCATION**

In the financial year 2020/21 the State Department For Crop Development and Agricultural Research had a gross budget of Kshs 50,041,580,013 made up of Kshs 23,354,313,557 and Kshs 26,687,266,456 for Recurrent and Development respectively.

The State Department was to expend the gross budget of Kshs 50,041,580,013 under the following four programmes.

**BUDGET ALLOCATION BY PROGRAMMES**



**FORWARD BY CABINET SECRETARY (CONTINUED)**

**Programme 1: General Administration Planning and Support Services**

The programme was allocated Kshs 4,553,704,637 representing 9% of the budget. A total of Kshs 3,251,544,288.95 was spent under the following sub programmes:

- 1.1 Agriculture Policy, legal and regulatory frames
- 1.2 Agriculture planning and financial management.

**Programme 2: Crop Development and Management**

The programme was allocated Kshs 37,455,028,183 representing 75% of the budget. A total of Kshs 35,267,451,187.85 was spent under the following sub programmes;

- a. Lands and crops development
- b. Food security initiatives
- c. Quality assurance and monitoring of outreach services

**Programme 3: Agribusiness and Information Management**

The programme was allocated Kshs 1,561,876,735 representing 3% of the budget. A total of Kshs 1,113,673,462.10 was spent under the following sub programmes;

- 3.1 Agribusiness and market development
- 3.2 Agriculture information management

**Programme 4: Agricultural Research and Development**

The programme was allocated Kshs 6,470,970,458 representing 13% of the budget. A total of Kshs 5,143,210,634.20 was spent under the following sub programmes;

- 4.1 Crop Research and Development
- 4.2 Livestock Research and Development

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**FORWARD BY CABINET SECRETARY (CONTINUED)**

**Key Performance Highlights**

Below is an overview of the financial performance for the year ended 30<sup>th</sup> June 2021 as reported in the detailed financial statements together with the commentary and comparative analysis against

Financial Performance	Printed Estimates	Actual	Variance	%
	Kshs	Kshs	Kshs	Utilization Variance
Total Receipts	50,041,580,013	45,159,555,086	4,882,024,927	90%
Total Payments	50,041,580,013	44,775,874,573	5,265,705,440	89%
<b>Surplus /Deficit for the year</b>	-	<b>383,680,513</b>	<b>-383,680,513</b>	

**Financial Performance Summary**

Actual payments were 11% below budget. This is attributable to under-utilisation of budget allocation.

**Budget Utilisation**

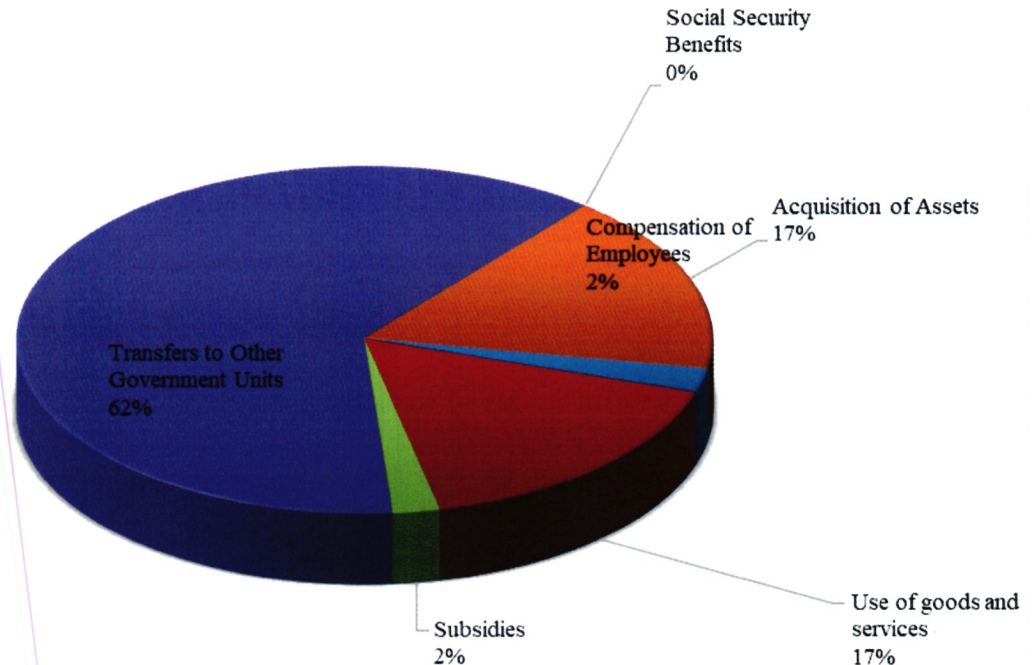
The State Department spent **KShs.** 44,775,874,874 against an approved budget of **KShs.** 50,041,580,013 representing absorption of **89%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below: -

Expense Item	Approved Budget Allocation	Actual Payments	Variance	% of Utilisation Difference to Final Budget
Compensation of Employees	1,039,087,630	1,014,125,016	24,962,614	98%
Use of goods and services	7,748,514,973	7,434,949,226	313,565,747	96%
Subsidies	1,709,716,362	979,901,639	729,814,723	57%
Transfers to Other Government Units	31,649,436,095	27,907,075,235	3,742,360,860	88%
Social Security Benefits	6,000,000	3,234,969	2,765,031	54%
Acquisition of Assets	7,888,824,953	7,436,588,489	452,236,464	94%
<b>Total Payments</b>	<b>50,041,580,013</b>	<b>44,775,874,573</b>	<b>5,265,705,440</b>	<b>89%</b>

**FORWARD BY CABINET SECRETARY (CONTINUED )**

**Key Performance Highlights(continued )**

**Budget utilization as per economic items**



It is noted that 62 % of the State Department’s budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs) 2% of the budget was utilised on employee compensation while 17% was utilised in Acquisition of assets,17% on use of goods and services and subsidies 2%.

**Current year performance against prior year**

Receipts	2020/21 Kshs	2019/20 Kshs	Change	Percentage change
Total Receipts	45,159,555,086	24,280,379,269	20,879,175,817	0.5
Total Payments	44,775,874,573	22,863,798,554	21,912,076,019	0.5
<b>SURPLUS/DEFICIT</b>	<b>383,680,513</b>	<b>1,416,580,715</b>	<b>-1,032,900,202</b>	

Total receipts increased by 50% due to increase in funding to the State Department mainly through exchequer releases hence there was increase in payments.

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**Receipts**

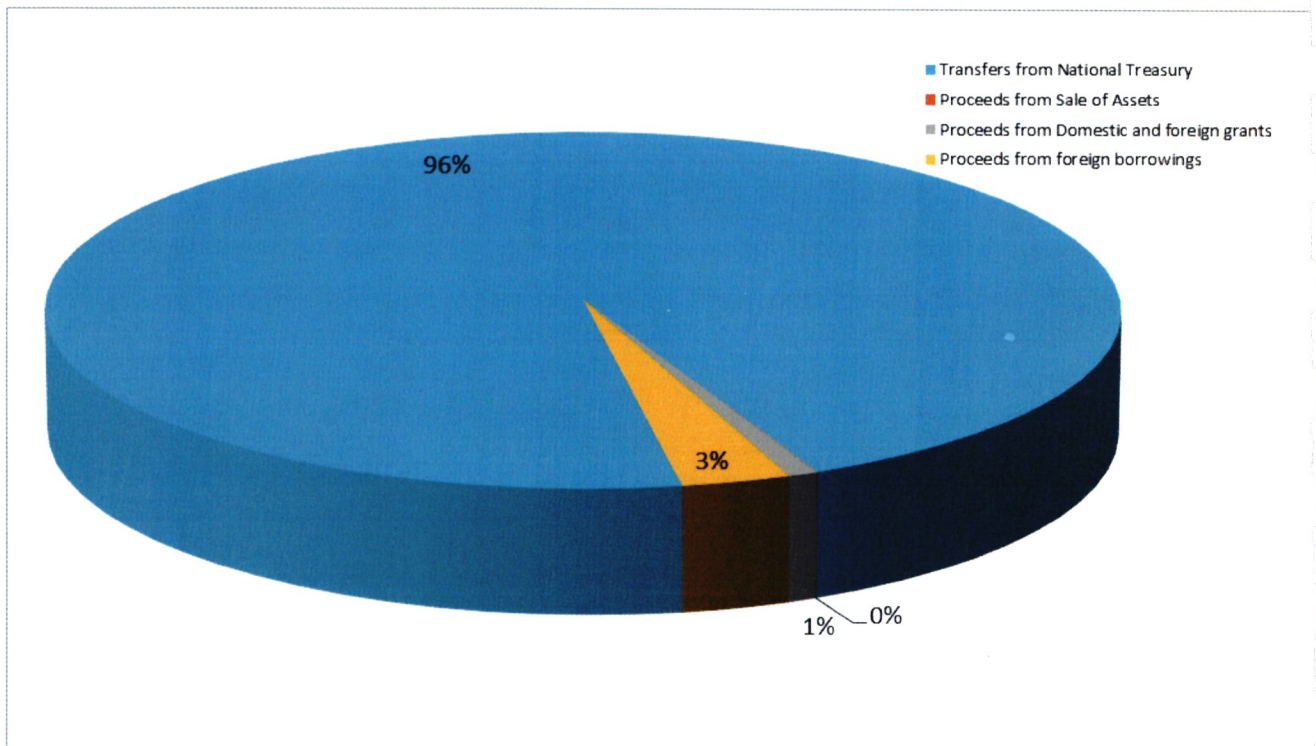
The State Department's receipts comprise of exchequer releases from the National Treasury, Proceeds from Domestic and Foreign Grants, Proceeds from Foreign Borrowings and Proceeds for sale of Assets.

**Total Receipts Breakdown**

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipts are Proceeds from Domestic and Foreign Grants, Proceeds from Foreign Borrowings and Proceeds for sale of Assets.

The total receipts for FY 2020/21 was **Kshs. 45,159,555,086** representing a 50% increase from **Kshs. 24,280,379,269** for FY 2019/20

**Total Receipts**



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**FORWARD BY CABINET SECRETARY (CONTINUED)**

The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2021. The major source of funding for the State Department for Crop Development and Agricultural Research is exchequer releases that account for 96% of the total receipts.

**Payments**

The State Department's payments mainly comprise of Transfers to Other Government entities, compensation of employees, use of goods and services and acquisition of assets.

The total payments for **FY 2020/2021** was **Kshs. 44,775,874,573** representing a 54% increase from **Kshs. 22,863,798,554** for **FY 2019/2020**

**Total Payment Breakdown**

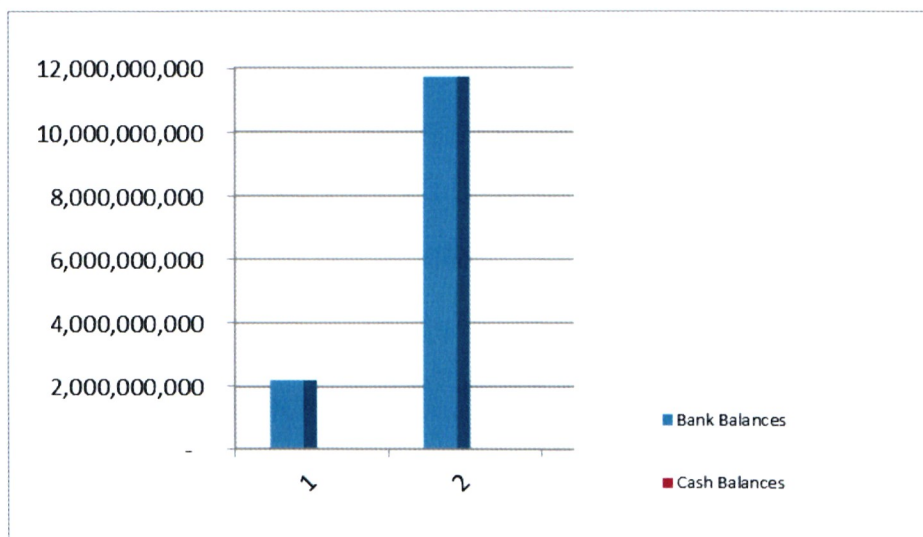
	<b>Year to 30<sup>th</sup> June 2021</b>	<b>Year to 30<sup>th</sup> Jun-20</b>	<b>Change</b>	<b>%</b>
<b>Payment</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>Change</b>
Compensation of Employees	1,014,125,016	976,741,355	37,383,661	0.04
Use of goods and services	7,434,949,226	5,777,352,014	1,614,242,913	0.28
subsidies	979,901,639	1,393,627,263	-413,725,624	-0.30
Transfers to Other Government Units	27,907,075,235	12,497,651,915	15,409,423,320	1.23
Social Security Benefits	3,234,969	6,521,860	-3,286,891	-0.50
Acquisition of Assets	7,436,588,489	2,211,904,147	5,168,011,777	2.28
<b>Total Payments</b>	<b>44,775,874,573</b>	<b>22,863,798,554</b>	<b>21,812,049,155</b>	<b>0.95</b>

The increase in payments is attributable to increased budget allocation during the financial year 2020/2021.

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**FORWARD BY CABINET SECRETARY (CONTINUED)**

**Total Assets**



1. Bank balances 30<sup>th</sup> June 2021
2. Bank balances 30<sup>th</sup> June 2020

**Cash Flows and Cash Position**

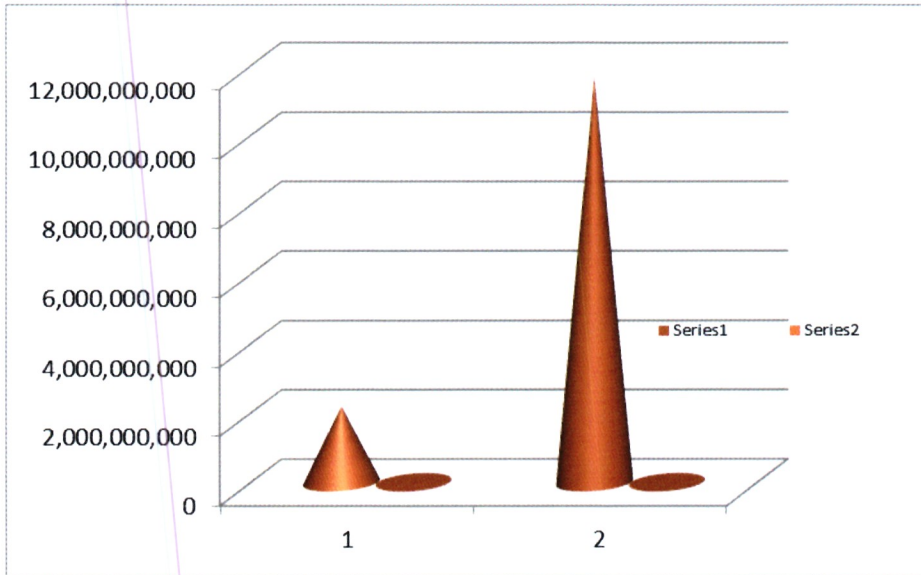
The cash and bank balances held by the State Department for Crop Development and Agricultural Research as at 30th June 2021 were **Kshs. 2,277,130,984**. The breakdown of the cash and bank balances is as summarized in the table below.

**Cash and Bank Balance**

Cash and Bank balances	As at 30 <sup>th</sup> June 2021	As at 30 <sup>th</sup> June 2020	Change	%
	KShs	KShs	KShs	Change
Bank Balances	2,273,174,353	11,718,462,676	-9,445,288,323	-0.8
Cash Balances	3,956,631	260,221	3,696,410	14.2
<b>Total</b>	<b>2,277,130,984</b>	<b>11,718,722,897</b>	<b>-9,441,591,913</b>	<b>-0.8</b>

**FORWARD BY CABINET SECRETARY (CONTINUED)**

**Total Cash and Cash Equivalents**



1. Bank balances 2019/20
2. Bank Balances 2020/21

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**FORWARD BY CABINET SECRETARY (CONTINUED)**

**Policies, bills and regulations during 2020/2021**

Various policies, bills and regulations were developed to create an enabling environment for agriculture sector development and were at different stages of developmental process including stakeholder consultations and are as follows;

<b>Policy/Legal Instrument</b>	<b>Broad objective/What to Achieve</b>	<b>Current Status</b>
<b>I. Policies developed through a consultative process with Counties and other stakeholders</b>		
1. Agricultural Policy	To provide for economically viable, socially equitable and environmentally sustainable use of land for crops, livestock and fisheries	• Awaiting publication and forwarded to National Assembly as Sessional paper No. 2 of 2021 in preparedness for tabling for Parliamentary process.
2. Draft Sugar Industry Policy	Revitalize the industry and enhance the industry's sustainable growth and development towards self-sufficiency and surplus products for export.	• Reviewed in February 2021 to accommodate new developments and align to sugar task force report
3. Draft National Agricultural Insurance Policy	Provide framework for mitigating risks associated with agricultural sector's vulnerability and increasing farmers resilience to climatic and other adverse effects to agricultural production	• National Validation done on 30 <sup>th</sup> June, 2021
4. Draft Agricultural Soil Management Policy	To contribute to economically policy viable, ecologically non-degrading and socially acceptable development opportunities for the farm families in Kenya to reduce poverty and improve food security through improved soil management	• National validation done in January 2021
5. Agriculture Mechanization Policy	To sustainably raise the level of agricultural mechanization for increased productivity and income of agricultural producers	• National Validation done on 10 <sup>th</sup> June 2021

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<b>Policy/Legal Instrument</b>	<b>Broad objective/What to Achieve</b>	<b>Current Status</b>
6. Draft Coffee Industry Policy	The goal of the coffee subsector policy is to guide and regulate activities of stakeholders along the value chain, for development and growth while protecting the property rights of the growers and other players. The objective is to increase coffee production and productivity using sustainable and environmentally friendly farming technologies	<ul style="list-style-type: none"> <li>• Policy presented to 2<sup>nd</sup> SWAG and cleared for national validation</li> </ul>
7. Draft National Agricultural Research System Policy	Create enabling environment that will facilitate development of a vibrant, innovative, client demand-driven, commercially oriented, gender responsive and modern research system that contributes effectively to national development.	<ul style="list-style-type: none"> <li>• Policy validated at national level.</li> </ul>
8. Draft Food Safety Policy	To advance the national food safety system to prevent, detect and manage food safety risks for protection of human health and promotion of food trade consistent with national and international requirements	<ul style="list-style-type: none"> <li>• Draft Policy cleared by SWAG on PLS for County Consultative meeting due in July 2021</li> </ul>
<b>II. Acts/Bills developed through a consultative process with Counties and other stakeholders</b>		
1. Plant Protection Bill	<ul style="list-style-type: none"> <li>• Review Plant Protection Act CAP 324</li> <li>• To provide for the prevention of introduction, establishment and spread of plant pests</li> </ul>	<ul style="list-style-type: none"> <li>• National validation undertaken on 3<sup>rd</sup> June 2021 and Bill adopted</li> </ul>
2. Mechanization Bill	<ul style="list-style-type: none"> <li>• To provide for development, promotion and regulation of agricultural mechanization and to establish agriculture mechanization board</li> </ul>	<ul style="list-style-type: none"> <li>• National validation undertaken on 10<sup>th</sup> June 2021 and Bill adopted</li> </ul>

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<b>Policy/Legal Instrument</b>	<b>Broad objective/What to Achieve</b>	<b>Current Status</b>
3. National Food Reserve and Trading corporation Bill (NCPB Bill)	<ul style="list-style-type: none"> <li>To provide for establishment of Kenya Food Reserve &amp; Trading Corporation, establishment of the Food Balance Sheet Committee for purposes of price and stock stabilization</li> </ul>	<ul style="list-style-type: none"> <li>Cleared by SWAG on PLS for National Validation.</li> </ul>
4. Food Safety Bill	<ul style="list-style-type: none"> <li>To provide for coordinated food safety regulation</li> </ul>	<ul style="list-style-type: none"> <li>Draft Bill cleared by SWAG on PLS for County Consultative meeting due in July 2021</li> </ul>
5. Coffee Bill 2021	To provide for regulation and development of Coffee and for establishment of the Coffee Board of Kenya	<ul style="list-style-type: none"> <li>In first reading in the National Assembly. A parallel Bill, Coffee Bill 2021 by Private member is at Committee level in the Senate.</li> </ul>
6. Sugar Bill 2020	To provide for regulation and development of Sugarcane subsector and for establishment of the Sugar Board of Kenya	<ul style="list-style-type: none"> <li>Introduced into National Assembly as private members Bill</li> </ul>
<b>III. Regulations developed through a consultative process with Counties and other stakeholders</b>		
<b>Policy/Legal Instrument</b>	<b>Broad objective/What to Achieve</b>	<b>Current Status</b>

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<p>1. Crops Regulations by AFA</p>	<p>1. To facilitate growth and development of the various crops sub-sectors in order to make them sustainable and globally competitive;</p> <p>2. To ensure orderly operation of the sub-sectors by providing for terms and conditions for licensing and registrations of the various players along the value chains and, the fees payable;</p> <p>3. To provide for the functions/powers of the national and county governments in regulation of the industry;</p> <p>4. To promote sustainable production, marketing and processing of high quality wholesome and safe crop products;</p>	<p>Approved and Gazetted</p> <ol style="list-style-type: none"> <li>1. Crops (Irish Potato) Regulations</li> <li>2. The Crops (Fiber Crops) Regulations</li> <li>3. The Crops (Coffee) Regulations</li> <li>4. The Crops (Oils and Nut Crops) Regulations</li> <li>5. The Crops (Sugar) Regulations</li> <li>6. The Crops (Food Crops) Regulations</li> <li>7. The Crops (Nairobi Coffee Exchange) Regulations</li> <li>8. The Crops (Horticultural Crops) Regulations 2020</li> </ol> <p>All the above regulations are under implementation</p> <p>All discussed and negotiated with the Counties</p> <p>The Crops (Pyrethrum and Other industrial Crops) Regulations - Regulations with the AG, facing challenges due to existence of Pyrethrum Act 2013 which also regulates pyrethrum as well as Crops Act 2013.</p>
<p>2. Warehouse Receipt System Regulations 2021</p>	<p>To operationalize Warehouse receipt system Act 2019</p>	<p>Gazetted and approved</p>
<p>3. Draft Crops (Blending and compositing Flour) Regulations</p>	<p>To provide for produce standards, processing and marketing of blended and composite flours</p>	<p>Approved for National Validation and Regulatory impact assessment recently completed</p>

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4. Draft Fertilizers & Animal Food stuffs (Fertilizers) Regulations	The object and purpose of these regulations is to- Give effect to the provisions of the Fertilizers and Animal Foodstuffs Act, Chapter 345 by providing for; a) Registration and licensing of dealers in the fertilizer industry b) Regulation of Importation, Manufacturing, Production, and Blending of Fertilizers and fertilizer materials c) Regulation of Marketing and Distribution of fertilizers and fertilizer materials d) prescription of approved fertilizers and their standards e) prescription of inspection and analysis of fertilizers	Approved by SWAG for National validation
5. Draft National Cereals and Produce Board (National Food Reserve) Regulations	These Regulations applies to all activities relating to the management of the National Food Reserve with regard to the agricultural produce scheduled in the Act.	• Approved for National validation
6. Draft Crops (Crops Compensation Rates) Regulations	(1) The object and purpose of the Regulations is to provide for assessment and just compensation for crop damage occasioned by any person or animal.	• Approved for National validation

To improve on our International Trade: -

1. The memorandum of Cooperation (MOC) on agricultural cooperation between Ministry of Agriculture, Livestock Fisheries and Cooperatives of Kenya and Ministry of Agriculture, Forestry and Fisheries of Japan was agreed on between the two parties. The MoC has gone through the clearance process by various departments and is now awaiting signing by the two parties.
2. The MoU between Ministry of Agriculture, Livestock Fisheries and Cooperatives of Kenya and the Ministry of Agrarian Policy and Food of Ukraine was agreed on by the two parties, has undergone clearance by various government agencies and is now awaiting signing by the two parties.
3. At the regional level the department participated together with other EAC Partner States on the development of various instruments to implement the EAC Sanitary and Phytosanitary (SPS) Protocol. These instruments include;

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1. EAC seed and plant varieties regulations
2. EAC seed and plant varieties bill
3. EAC SPS regulations and Standard operating procedures.
4. EAC guidelines on data requirement for registrations of bio pesticides and biocontrol agents for plant protection.
5. EAC Fertiliser Policy
6. EAC Fertiliser Bill.

The agriculture sector continued to experience challenges particularly from the effects of climate change which has a direct effect on agricultural production. Manifestation of climate change in the country are in form of frequent and severe droughts and floods that have devastating consequences on the environment, society and the wider economy. The frequency of droughts and floods has continued to increase and thus, the country has been experiencing severe food scarcity and high food prices. There are increased and deliberate efforts by the State Department to sensitize farmers and develop technologies that address climate change effects through climate smart agriculture; insurance initiatives among other adaptation and mitigation measures.

The agriculture sector was also affected by the unforeseen COVID-19 pandemic which affected the schedule of planned activities and some resources were diverted from planned programmes and projects to fight the pandemic and hindered the implementation of the activities.

Other key implementation challenges include low agricultural productivity; over-subdivision of agricultural land into small uneconomic units; and pre- and post-harvest loses; low technology use and innovation, agricultural research and limited youth engagement in modern agriculture. To address these challenges, the Ministry will continue to promote appropriate storage facilities; proper handling of farm produces and value addition; promote use of research and technology; and designing interventions to attract youth into agricultural activities.

To this end the State Department for Crop Development and Agriculture research has revised its fertilizer Buy/sell and distribution strategy to an electronic platform of e-voucher that is expected to reach more farmers easily and near their farms as well as get the types they want with close advice from agro-dealers and at the opportune time.

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The State Department will place more emphasis in achieving the big four agenda and has already set key measures towards 100% Food & Nutrition Security Commitment. Specific focus is on ensuring food affordability; increased small holder production; enhancing agriculture mechanization; increased agro-processing; SMEs establishment and jobs creation.

I wish to thank the Cabinet Secretary, The National Treasury for the cooperation and continued support. Further, I appreciate Prof. Hamadi I. Boga, the State Department for Crops Development Principal Secretary, for the leadership and hard work in handling technical and administrative matters. I am grateful to all technical and administrative staff of the State Department for Crops

Development for their team work and dedication that has made it possible to realize achievements of various plans. Finally, I wish to recognize the contribution made by various Private Sector Players, Development Partners and all other sector stakeholders in supporting programmes and projects within the Ministry.



**HON. PETER MUNYA, EGH**  
**CABINET SECRETARY**  
**MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVES.**

**3. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETERMINED OBJECTIVES.**

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

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

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

**2.0 Progress in the Achievement of MTP111 Results**

**MTP111 OUTCOME: Improved Agricultural Mechanization**

<b>Outcome</b>	<b>Outcome Indicator</b>	<b>Outcome Target 2020/21</b>	<b>Actual Achievement 2020/21</b>	<b>Remarks</b>
Improved Agricultural Mechanization	Percentage improvement in the level of agricultural mechanization	100	60	The 40% was not achieved because of non-funding in the 3 <sup>rd</sup> and 4 <sup>th</sup> quarter

During the year the State Department achieved 60% of the planned activities under Agricultural Mechanization as follows.

- i. Operationalization of rice transplanters and rice combine harvesters for Bunyala Pilot Agricultural Mechanization Hub for Rice Value Chain
- ii. Completion and equipping of SME Incubation units at Siaya, Ruiru and Nakuru ATDCs

The overall achievement for improved agricultural mechanization for FY 2020/21 was

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60% in terms of targeted activities. The remaining 40% of the target was not achieved due to revision of development funds allocation during supplementary budgets resulting in non-funding of activity targets planned for 3<sup>rd</sup> and 4<sup>th</sup> quarters.

**MTP111 Outcome: Food Security and Nutrition**

<b>Outcome</b>	<b>Indicator</b>	<b>Target 2020/21</b>	<b>Actual Achievement 2020/21</b>	<b>Remarks</b>
Increase annual maize production	No of bags (90 kg) maize	52 million	40.2 million	Annual production affected by prevailing weather conditions
	Increased area under maize production(ha)	20,000	6,000	Land expansion targeted under land commercialization initiative
	Avail high yielding maize varieties (MT)	260	0	Not achieved due to inadequate funding during the year
Increase annual rice production	MT rice produced	190,000	171,500	Expansion being done in Bunyala, Ahero, Mwea irrigation schemes
	Avail high yielding certified rice seeds (MT)	20	72	Seed distribute in 14 counties for recovery by farmers affected by flooding in 2020
Increase annual Irish potato production	MT produced	1.5 million	1.6 million	Seed availability has increased Irish Potato production

During the review period, maize production increased from 39.8 million(90 Kg bags) in 2019 to 40.2 million bags in 2020 but the target of 52 million bags was not achieved due to unfavourable weather conditions. Rice produced during the year was 171,500 due to increase in the distribution of high yielding certified seeds, good agronomic practices and increased acreage in Bunyala, Ahero, Bura, Hola and Mwea irrigation schemes. On Irish Potato, annual production was 1.6 million MT because of the increase in the distribution of both basic and certified seeds. In addition, 2,582 MT of

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basic potato seeds were produced at KALRO Tigoni and 13,720 MT of certified potato seeds were produced in Uasin Gishu, Elgeyo Marakwet, Bomet, Nyandarua, Nyeri and Taita Taveta Counties.

**MTP111 Outcome: Enhanced management of risks and losses**

<b>Outcome</b>	<b>Outcome Indicator</b>	<b>Outcome Target 2020/21</b>	<b>Actual Achievement 2020/21</b>	<b>Remarks</b>
<b>Agricultural Insurance Programme</b>	Counties covered by crop insurance programme	37	37	To cover six more counties in 2020/21 Financial Year
	Number of households covered	452,000	411,876	To target 452,000 farmers in 2020/21 Financial Year
	No of crops covered	2	2	
	No. of stakeholder consultations to develop National Agriculture Insurance policy	39	39	

Under the **Agriculture Insurance** and Risk Management (Crops Insurance), the project targeted to reach 452,000 farmers by 30<sup>th</sup> June, 2021. A total of 411876 farmers were reached. In this year the project was up-scaled to cover both the short rains and long rains seasons. The number of insured crops also increased to include Maize, Sorghum, Green grams and Irish potatoes. During the reporting period, the project engaged in capacity building of 37 out of 37 counties on crop insurance cutting concepts and expansion of the program to cover all the 37 target counties.

The National Agriculture Insurance Policy was developed, Stakeholder consultations were done in 39 counties and the details filled into the policy.

The overall objective of the Crop Insurance project is to manage risks and losses amongst smallholder farmers, increase productivity in agriculture through improved access to credit and higher yielding technology such as use of certified seed and fertilizers.

**MTP III Outcome: Strengthened Strategic Food Reserves**

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<b>Outcome</b>	<b>Outcome Indicator</b>	<b>Outcome Target 2020/21</b>	<b>Actual Achievement 2020/21</b>	<b>Remarks</b>
<b>Strategic Food Reserves</b>	Quantity of stocks maintained (90kg bags)	4,000,000	0	Target was not achieved because Strategic Food Reserves (SFR) is under reforms.
	Number of Generated/promoted Technologies in management of aflatoxin	5	5	Technologies promoted included; Aflasafe KE-01, improved maize Hand shellers, moisture Monitoring devices, hermetic storage and Nixtamilisation.

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

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

<b>Outcome</b>	<b>Outcome Indicator</b>	<b>Outcome Target 2020/21</b>	<b>Actual Achievement 2020/21</b>	<b>Remarks</b>
<b>Agricultural Technology Development Centres (ATDCs)</b>	Number of Modernized ATDCs	10	2	
	number appropriate technology identified, tested and upscaled	10	5	
	% National machinery testing centre established	100	70	
	Number of incubation centres for value addition	2	1	

The State Department promoted agricultural technology development in ATDCS where 10 technologies were acquired, tested and promoted per year between 2015/2016 to 2020/2021. These included; conservation agriculture; biogas technologies; ground nut processing; soya bean processing; palm oil extraction; grain storage silos; solar drying of farm produce; forage shredding machine; cassava processing; and sun flower oil extraction.

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

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

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**MTP11 Outcome: POST HARVEST LOSSES REDUCTION**

<b>Outcome</b>	<b>Outcome Indicator</b>	<b>Outcome Target 2020/21</b>	<b>Actual Achievement 2020/21</b>	<b>Remarks</b>
Reduced post-harvest losses of maize	Percentage change in post-harvest losses of maize	15	9	Post-harvest losses of maize was reduced by 9%
Development and dissemination of technical information materials on the management of Fall armyworms, Desert locusts and Aflatoxin	Develop Brochures, technical, briefs, mgt guides, posters, fliers	483,000	303,576	
Capacity building of county extension service providers (scouts, survey teams, control teams, NYS) on monitoring, surveillance and control of strategic pests, improved post-harvest technologies	No. of county extension service providers trained	160	1275	
Procurement and distribution of pesticides, sprayers and personal protective equipment (PPEs)	Litres of pesticides No of sprayers No. personal protective equipment (PPEs)	48,000 4,000 10,000	127,978 2974 1936	

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Procurement and distribution of Aflasafe to counties in aflatoxin hot spots in parts of Eastern, Coast, central and Rift valley regions, hermetic bags, hand shellers, storage dust and moisture meters	MT Aflasafe	100	52	
	No. of hermetic bags	1,500	2,050	
	No. of hand shellers	150	221	
	storage dust	5	0	
	No. of moisture meters	100	30	

Reduction of maize yield losses was achieved at 9% in 2020/21 through the distribution of pesticides and sprayers as follows;

- i. Procurement and distribution of 52 MT of Aflasafe, 2,050 hermetic bags, 221 hand shellers and 30 moisture meters.
- ii. Training of 1,275 counties public-private extension service providers
- iii. Procurement and distribution of 127,978 litres of pesticides, 2,974 sprayers and 1,936 personal protective gears equipments.

**MTP111 Outcome: Food Generation Diversity**

<b>Outcome</b>	<b>Outcome Indicator</b>	<b>Outcome Target 2020/21</b>	<b>Actual Achievement 2020/21</b>	<b>Remarks</b>
<b>Increased production and productivity</b>	Percentage improvement in food generation diversity	100	75	
	No. of assorted seedlings propagated and distributed	2,590,718	1,733,740	

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The target included production or procuring of 3,000 MT basic seed and 20,000 MT certified seed for Potato; 20MT of high yielding rice seed variety; Propagation and distribution of assorted seeds and Legal Framework to access public land by private sector for maize production). During the 2020/21 period, the following activities were implemented: -

**Potato production:** On Irish Potato, 2,582 MT of basic potato seeds were produced at KALRO Tigoni and 13,720 of certified potato seeds produced in Uasin Gishu, Elgeyo Marakwet, Bomet, Nyandarua, Nyeri and Taita Taveta counties. This was supplied specifically to Common Interest Groups (CIGs) comprising of Youth and the Vulnerable. This is projected to inject more certified seeds into the National Seed Supply annually thereby improving farmers access to certified seeds which in turn is expected to mitigate the effect of COVID 19 on potato production.

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

**Assorted seedlings:** During 2020/2021, State Department for Crop Development (SDCDAR) propagated and distributed 1,733,740 assorted seedlings during the OND short rains and MAM long rains in 30 counties as follows; Avocado-253,192; Macadamia-115,190; Coconut-31,000; Cashewnuts-43,640; Coffee-189,500; Tea-370,000. The following seedlings were also distributed to farmers during the reporting period; Passion fruit-22,890; Pawpaw-13,150; Tree Tomato-3,900; Citrus-15,370; Pixie-3,340; Tissue culture Banana-7,050; Mango-630,518; Guava-5,000; Sweet potato vines-10,000; Napier cuttings-20,000.

**MTP11 Outcome: Create enabling environment for agriculture sector growth**

Outcome	Outcome Indicator	Outcome Target 2020/21	Actual Achievement 2020/21	Remarks
<b>Policy, Legal and Institutional Development</b>	Number of policies developed	5	4	
	Number of regulations developed	5	5	
	Number of Bills developed	3	4	

### **Policies developed**

**The following policies were developed during the year;**

- I. **Draft National Agricultural Insurance Policy:** National validation done on 30<sup>th</sup> June, 2021.
- II. **Draft Agricultural Soil Management Policy:** National validation done in January 2021
- III. **Agriculture Mechanization Policy:** National validation done on 10<sup>th</sup> June, 2021
- IV. **Draft National Agricultural Research System Policy:** The policy was validated at national level

### **Strategies developed/Reviewed**

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

### **Bills developed**

- i. **Plant Protection Bill:** National validation was undertaken on 3<sup>rd</sup> June 2021.
- ii. **National Agricultural Mechanization Bill:** National validation was undertaken on 10<sup>th</sup> June, 2021 and the bill was adopted.

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- iii. **National Food Reserve and Trading Corporation Bill:** The bill was cleared by SWAG on PLS for national validation.
- iv. **Coffee Bill 2021:** The bill is in the first reading in the National Assembly while a parallel bill, Coffee Bill by private member is at committee level in Senate.

**Regulations Developed:**

- i. **Warehouse Receipt System Regulations 2021:** It was gazetted and approved
- ii. **Draft Crops (Blending and compositing Flour) Regulations:** It was approved for National Validation and Regulatory impact assessment recently completed
- iii. **Draft Fertilizers & Animal Food stuffs (Fertilizers) Regulations:** It was approved by SWAG for National validation
- iv. **Draft National Cereals and Produce Board (National Food Reserve ) Regulations:** It approved for National validation
- v. **Draft Crops (Crops Compensation Rates) Regulations:** It was approved for National validation

**3.0 Implementation Challenges**

The key constraints that affect implementation of planned activities during the 2020/21 financial year include:

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

**4.0 Lessons Learnt and Way Forward**

- (i) Enhance collaboration and partnerships amongst at all levels of government in order to establish sharing of resources and information. There is need to continue with the efforts to enhance linkages and build stronger collaboration with all the stakeholders; particularly between the national and County Governments in order to ensure sustainable food security and efficient service delivery

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- (ii) Fast track the development and review of the legal and policy frameworks to provide for an enabling environment for agricultural projects implementation.

### **5.0 Conclusion**

The agriculture sub sector plays a key role to the overall economic growth and development in Kenya. It helps in accelerating economic growth through enhancing food security, income generation, employment and wealth creation and foreign exchange earnings. The Country's Real Gross Domestic Product (GDP) was slowed down by COVID-19 that hit the economy hard through supply and demand shocks on both the external and domestic fronts. However, agricultural output grew robustly because of good weather and increase in tea and sugarcane production but it slowed down in the fourth quarter because of the decline in coffee and vegetables exports.

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

##### **Employee welfare**

##### **a) Policies guiding the hiring process considering the gender ratio stakeholders engagement.**

- i. Recruitment and selection is guided by the PSC Act Cap. 2017, Human Resources Procedures Manual, DPM Circulars, Labour Laws, Schemes of Service or career progression guidelines & PSC regulations 2020, pursuant to these guidelines MDAs are required to customize and domesticate these regulations develop and implement employment plans, review their recruitment policies to ensure that the mode of advertisement of job vacancies, pre-selection and conducting of interviews do not in any way disadvantage any particular group; and take deliberate measures including targeted advertisements to bring on board marginalized groups and take into account the gender ratio regional balance and PWD. Policies are reviewed from time to time and stakeholders are engaged during these reviews.
- ii. **Human Resource Policies and Procedures 2016**
  - Recruitment will be undertaken on the basis of fair competition and merit; representation of Kenya's diverse communities; adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities.
  - Persons with disability shall be accorded equal opportunities for employment provided they have the necessary qualifications and are suitable for such employment. The government shall implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities.

##### **b) Efforts made in improving skills and managing careers, appraisals and reward systems**

###### **Section H of Human Resource Manual and Procedures States that;**

- The Government policy on training is to ensure continuous upgrading of Public Servant's core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them create and seize opportunities for social advancement, economic growth and individual fulfilment.
- Training needs analysis is carried out every two years while training projections are carried out annually it is the outcome of these reports that informs the decisions of the Ministerial Human Resource Managerial and Advisory Committee and the Public Service Commission on skills Development. The approved programmes should address national, organizational and individual goals and should be demand driven.
- The government continually develop its employees' professional knowledge and skills and encourage them to join relevant professional bodies. The Government has established mechanisms for supporting employees where the career guidelines require them to be members of a professional body.
- Authorized Officers are expected to develop, update and maintain skills

inventory for all officers in their respective State Departments for purposes of identifying the available, and the required skills. The inventory will guide the training, recruitment and succession management decisions.

**c. Performance Appraisal System**

- G.1 A Performance Appraisal System is a systematic process for getting better results from an organization, teams and individuals by managing performance within an agreed framework of planned goals, objectives and standards. It is a set of tools, processes and actions that allows for maximization of the performance of employees and institutions. (2) it also provides employees with a clear understanding of job expectations; regular feedback about performance; and sanctions for poor performance. The overall goal of a PMS is to measure employee performance and ultimately the achievement of intended results for the organization, in order to reward performance and sanction under performance.
- High performance Employees are rewarded through wages and benefits i.e thirteenth (13<sup>th</sup>) salary, recognition/commendation certificates, to give legal motivation which lead to high performance and productivity.

**d. Compliance with Occupation Safety and Health Act of 2007 (OSHA)**

Human Resource Policies and Procedures 2016

Pursuant to the OSHA Act 2007, Human Resource Policies, authorized officers are required to enforce the following regulations, under the provisions of the OSHA Act to ensure compliance.

- Section F.1 provides guidelines and standards for the prevention and protection of officers against accidents and occupational hazards arising at the work place. It also provides for guidelines, procedures and modalities for the administration and payment of compensation for work related injuries and accidents and diseases contracted during and outside the course of work.
- F.2(1) Authorized Officers maintains healthy and safe working environments for officers under their respective State Departments. (2) All officers have their responsibility to ensure safety to themselves and others when performing their duties.
- F.5(1) The Principal Fire Officer and the County Fire Officers are responsible for providing advice on all matters concerning fire prevention, firefighting, fire protection and fire demonstrations in all Government premises.
- F.8 Authorized Officers shall ensure that all officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

These requirements are also captured in the State Department's respective performance contracts, as part of the enforcement mechanism.

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**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Crop Development and Agricultural Research is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Crop Development and Agricultural Research accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Departments for Crop Development and Agricultural Research financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Crop Development and Agricultural Research further confirms the completeness of the accounting records maintained for the State Departments for Crop Development and Agricultural Research , which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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The Accounting Officer in charge of the State Department for Crop Development and Agricultural Research confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 entity's financial statements were approved and signed by the Accounting Officer on 23/12 2021.



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**Principal Secretary**  
**Prof. Hamadi I. Boga (Phd), CBS**



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**Head of Accounting Unit**  
**CPA Charity W. Muriuki**  
**ICPAK Member No: 5380**

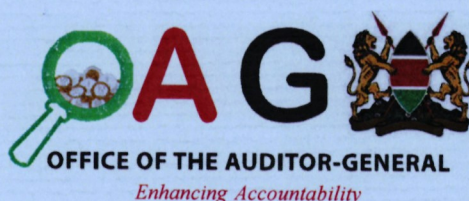
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**6. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR  
CROP DEVELOPMENT AND AGRICULTURAL RESEARCH.**

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for 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 control, 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

#### Qualified Opinion

I have audited the accompanying financial statements of State Department for Crop Development and Agricultural Research set out on pages 37 to 73, which comprise the

statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Crop Development and Agricultural Research as at 30 June, 2021, 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 Qualified Opinion**

#### **1. Unsupported Capital Grants**

The statement of receipts and payments reflects an expenditure on transfer to other government entities of Kshs.27,907,075,235. The expenditure, as disclosed in Note 8 to the financial statements, includes an amount of Kshs.13,663,760,956 in respect of capital grants. The latter amount included Kshs.643,179,912 described as transfer to Kenya Climate Smart Agriculture Project on expenditure related to 2019/2020 but realized in 2020/2021 for which, no supporting documentation was provided for audit verification.

Consequently, the accuracy and completeness of the capital grants of Kshs.13,663,760,956 could not be confirmed.

#### **2. Expensing of AIEs Disbursed to Agricultural Technological Development Centers (ATDCs)**

The statement of receipts and payments reflects an expenditure on acquisition of assets of Kshs.7,436,588,489 which includes AIEs issued to various Agricultural Technological Development Centers (ATDCs) amounting to Kshs.12,000,000 and charged to construction of buildings. These AIEs were expensed immediately before they were actually spent by the Agricultural Technological Development Centers (ATDCs).

Consequently, the validity, accuracy and completeness of the expenditure totalling Kshs.12,000,000 relating to the AIEs issued to the Agricultural Technological Development Centers (ATDCs) could not be confirmed.

#### **3. Unsupported Acquisition of Strategic Stocks and Commodities**

As disclosed in Note 10 to the financial statements, the expenditure on acquisition of assets of Kshs.7,436,588,489 includes an amount of Kshs.5,584,034,231 on acquisition of strategic stocks and commodities, which relates to settlement of maize subsidy pending bills. Audit review of sampled pending bills payment records revealed that an expenditure

amounting to Kshs.945,746,538 was not supported with invoices, delivery notes, inspection and acceptance reports, counter receipt voucher (S13), clearance from EACC investigations and initial purchase orders.

Consequently, that the validity, accuracy and completeness of the acquisition of strategic stocks and commodities expenditure of Kshs.945,746,538 could not be confirmed.

#### **4. Non-Disclosure of Bank Balances for Emergency Locust Response Project**

The statement of assets and liabilities as at 30 June, 2021 reflects cash and cash equivalents balance of Kshs.2,277,130,984. However, the balance excludes an amount of Kshs.562,596,391 relating to bank balances held in various participating counties under Emergency Locust Response Project as at 30 June, 2021.

Consequently, the accuracy and validity of cash and cash equivalents balance of Kshs.2,277,130,984 could not be ascertained.

#### **5. Unsupported Prior Year Adjustments**

As disclosed in Note 15 to the financial statements, the statement of assets and liabilities reflects prior year adjustment amounting to Kshs.15, 692,109. However, the prior year adjustments in the year under review were not supported by documentary evidence or corrected retrospectively.

#### **6. Incorrect Accounts Receivables - Outstanding Imprests**

The statement of assets and liabilities as at 30 June, 2021 reflects an accounts receivables balance of Kshs.4,222,000 relating to outstanding imprests as disclosed in Note 12 to the financial statements. However, the balance of Kshs.4,222,000 excludes Kenya Climate Smart Agriculture Project outstanding imprests balance of Kshs.48,122,740 as at 30 June, 2021.

In the circumstances, the accuracy, completeness and validity of the accounts receivable balance of Kshs.4,222,000 could not be confirmed.

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

#### **Key Audit Matters**

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

## **Other Matter**

### **Long Outstanding Pending Bills**

Note 18.1 to the financial statements reflects pending bills amounting to Kshs.10,782,845,180 as at 30 June, 2021 which were not settled in the year under review but were carried forward to 2021/2022 financial year. Failure to settle bills in the year to which they relate adversely affects the subsequent year's provisions to which they have to be charged. Further, review of expenditure documents in support of the pending bills revealed that bills amounting to Kshs.29,905,723 were not supported with relevant documents and authority as stipulated under Regulation 104 of the Public Finance Management (National Government) Regulations, 2015.

In addition, review of Annex 1 to the financial statements revealed that pending bills relating to recurrent vote of Kshs.8,565,920,782 and development vote of Kshs.1,953,843,720 all totalling Kshs.10,519,764,502 had been outstanding since 2018/2019 and earlier years. It is not clear why the State Department did not treat pending bills carried forward from the previous years as the first charge to the appropriation for the year under review as required under Regulation 42(1)(a) of the Public Financial Management (National Government) Regulations, 2015.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance to a Third Rule on Salary Deductions**

Analysis of the payroll data for the year ended 30 June, 2021 revealed that twenty one (21) employees had payroll deductions in excess of two thirds of their gross pay in the month of June, 2021. This contravenes Section 19(3) of the Employment Act, 2007 which requires that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

#### **2. Failure to Maintain an Up-to-Date Assets Register**

Disclosed in Annex 2 to the financial statements is a summary of fixed assets register with a historical cost balance of Kshs.17,512,719,015 as at 30 June, 2021. However, the State Department did not maintain an up to date fixed assets register contrary to

Regulation 143 of the Public Finance Management (National Government) Regulations, 2015.

### **3. Avoidable Interest on Delayed Payments on Acquisition of Strategic Stocks and Commodities**

As disclosed in Note 10 to the financial statements, the expenditure on acquisition of strategic stocks and commodities of Kshs.5, 584,034,231 includes avoidable interest on delayed payments amounting to Kshs.1,326,443,395. Audit examination of relevant contracts supporting the payments revealed that the contracts did not provide for payment of interest on delayed payments.

Although the Management explained that the interest rate was awarded by the court, failure by Management to honour the bills as and when they fell due is contrary to Section 68(1) of the Public Finance Management Act, 2012 which requires the Accounting Officer to ensure that public resources are managed effectively, efficiently and economically.

### **4. Failure to Surrender Appropriation-In-Aid (A.I.A) Collected at Kenya School of Agriculture**

Review of the Budget of the State Department for Crop Development and Agricultural Research revealed that the State Department budgeted to collect A.I.A. amounting to Kshs.4,000,000 from the Kenya School of Agriculture (KSA). Further, examination of invoices, receipts, bank statements and payment vouchers maintained at KSA revealed that the school collected A.I.As amounting to Kshs.4,037,330 and Kshs.647,555 through deposit and recurrent accounts respectively, both totalling Kshs.4,684,885. However, the A.I.A. collected was not surrendered to the State Department and accounted for in the financial statements for the year ended 30 June, 2021.

The Management was therefore in breach of Regulation 43(c) of the Public Finance and Management (National government) Regulations, 2015, that requires the Accounting Officer to ensure that all Appropriation-In-Aid due to a National Government entity are collected and properly accounted for in accordance with the relevant laws, rules and regulations.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Lack of Risk Management Policy and Disaster Recovery Plan**

As previously reported, the State Department did not have a Risk Management Policy and a Disaster Recovery Plan contrary to Regulation 165 of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that a national government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

This compounds exposure of the State Department's operations to risks, which could impact negatively on achievement of strategic objectives as well as service delivery and accountability of public resources.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

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

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

  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**11 January, 2022**

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
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**7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Proceeds from Domestic and Foreign Grants	1	365,092,896	38,602,367
Exchequer releases	2	43,370,948,241	22,274,743,597
Proceeds from Foreign Borrowings	3	1,412,121,986	1,966,994,306
Proceeds from Sale of Assets	4	11,391,963	39,000
<b>TOTAL RECEIPTS</b>		<b>45,159,555,086</b>	<b>24,280,379,270</b>
<b>PAYMENTS</b>			
Compensation of Employees	5	1,014,125,016	976,741,355
Use of goods and services	6	7,434,949,226	5,777,352,014
Subsidies	7	979,901,639	1,393,627,263
Transfers to Other Government Entities	8	27,907,075,235	12,497,651,915
Social Security Benefits	9	3,234,969	6,521,860
Acquisition of Assets	10	7,436,588,489	2,211,904,147
<b>TOTAL PAYMENTS</b>		<b>44,775,874,573</b>	<b>22,863,798,554</b>
<b>SURPLUS/DEFICIT</b>		<b>383,680,512</b>	<b>1,416,580,716</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 23/12 2021 and signed by:



**Principal Secretary**  
**Prof. Hamadi I. Boga (Phd), CBS**



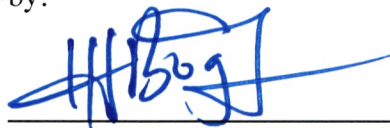
**Head of Accounting Unit**  
**CPA Charity W. Muriuki**  
**ICPAK Member No: 5380**

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

**8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11A	2,273,174,353	11,718,462,676
Cash Balances	11B	3,956,631	260,221
<b>Total Cash and cash equivalent</b>		<b><u>2,277,130,984</u></b>	<b><u>11,718,722,897</u></b>
Accounts Receivables	12	4,222,000	1,740,938
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>2,281,352,984</u></b>	<b><u>11,720,463,836</u></b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	13	164,118,414	10,002,601,888
<b>NET FINANCIAL ASSETS</b>		<b><u>2,117,234,570</u></b>	<b><u>1,717,861,948</u></b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	14	1,717,861,948	301,281,231
Prior year adjustment	15	15,692,109	-
<b>Surplus/Deficit for the year</b>		383,680,512	1,416,580,716
<b>NET FINANCIAL POSSITION</b>		<b><u>2,117,234,570</u></b>	<b><u>1,717,861,948</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 23/12 2021 and signed by:



**Principal Secretary**  
**Prof. Hamadi I. Boga (Phd), CBS**



**Head of Accounting Unit**  
**CPA Charity W. Muriuki**  
**ICPAK Member No: 5380**

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
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**9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

		<b>2020-2021</b>	<b>2019-2020</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Proceeds from Domestic and Foreign Grants	<b>1</b>	365,092,896	38,602,367
Exchequer Releases	<b>2</b>	43,370,948,241	22,274,743,597
<b>Payments for operating expenses</b>		<b>43,736,041,137</b>	<b>22,313,345,964</b>
Compensation of Employees	<b>5</b>	1,014,125,016	976,741,355
Use of goods and services	<b>6</b>	7,434,949,226	5,777,352,014
Subsidies	<b>7</b>	979,901,639	1,393,627,263
Transfers to Other Government Units	<b>8</b>	27,907,075,235	12,497,651,915
Social Security Benefits	<b>9</b>	3,234,969	6,521,860
		<b>37,339,286,084</b>	<b>20,651,894,407</b>
<b>Adjusted for:</b>			
Adjustments during the year			
Decrease/(Increase) in Accounts Receivable		(2,481,062)	(1,740,938)
Increase/(Decrease) in Accounts Payable		(9,838,483,474)	7,940,052,961
Prior Year Adjustments	<b>15</b>	15,692,109	
<b>Net cash flow from operating activities</b>		<b>(3,428,517,374)</b>	<b>9,566,763,580</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	<b>4</b>	11,391,963	39,000
Acquisition of Assets	<b>10</b>	(7,436,588,489)	(2,211,904,147)
<b>Net cash flows from Investing Activities</b>		<b>(7,425,196,526)</b>	<b>(2,211,865,147)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	<b>3</b>	1,412,121,986	1,966,994,306
<b>Net cash flow from financing activities</b>		<b>1,412,121,986</b>	<b>1,966,994,306</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(9,441,591,914)</b>	<b>9,354,892,738</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>11,718,722,897</b>	<b>2,363,830,159</b>
<b>Cash and cash equivalent at END of the year</b>		<b>2,277,130,983</b>	<b>11,718,722,897</b>

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 23/12 2021 and signed by:



**Principal Secretary**  
**Prof. Hamadi I. Boga (Phd), CBS**



**Head of Accounting Unit**  
**CPA Charity W. Muriuki**  
**ICPAK Member No: 5380**

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**

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**10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	683,961,980	-	683,961,980	365,092,896	318,869,084	53%
Exchequer releases	34,708,435,885	10,012,257,206	44,720,693,091	43,370,948,241	1,349,744,850	97%
Proceeds from Foreign Borrowings	2,006,849,942	-	2,006,849,942	1,412,121,986	594,727,956	70%
Proceeds from Sale of Assets	1,293,075,000	1,337,000,000	2,630,075,000	11,391,963	2,618,683,037	0%
<b>TOTAL RECEIPTS</b>	<b>38,692,322,807</b>	<b>11,349,257,206</b>	<b>50,041,580,013</b>	<b>45,159,555,086</b>	<b>4,882,024,927</b>	<b>90%</b>
<b>PAYMENTS</b>						
Compensation of Employees	501,587,630	537,500,000	1,039,087,630	1,014,125,016	24,962,614	98%
Use of goods and services	7,662,658,077	85,856,897	7,748,514,973	7,434,949,226	313,565,747	96%
Subsidies	1,709,716,362	-	1,709,716,362	979,901,639	729,814,723	57%
Transfers to Other Government Units	26,882,436,095	4,767,000,000	31,649,436,095	27,907,075,235	3,742,360,860	88%
Social Security Benefits	3,000,000	3,000,000	6,000,000	3,234,969	2,765,031	54%
Acquisition of Assets	7,882,946,642	5,878,311	7,888,824,953	7,436,588,489	452,236,464	94%
<b>TOTAL PAYMENTS</b>	<b>44,642,344,806</b>	<b>5,399,235,208</b>	<b>50,041,580,013</b>	<b>44,775,874,573</b>	<b>5,265,705,440</b>	<b>89%</b>
<b>Surplus/ Deficit</b>	<b>(5,950,021,999)</b>	<b>5,950,021,999</b>	<b>-</b>	<b>383,680,513</b>	<b>(383,680,513)</b>	

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**

**Annual Report and Financial Statements**

**For the year ended 30, June 2021.**

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**Notes**

- i) There were low proceeds from sale of assets as a result of KSA –which wasn't able to generate revenue due to COVID 19 measures.
- ii) The low proceeds in Transfers to Other Government Units was due to Donor Financing agreement that required complete audit of the first tranche which delayed and thus funds were not released.
- iii) Under- utilization on social security funds was as a result of over-budgeting. There was low employment of staff in the lower cadres as all employment are being organized and carried by public service.

The entity financial statements were approved on 23/12/21 2021 and signed by:



**Principal Secretary**  
**Prof. Hamadi I. Boga (Phd), CBS**



**Head of Accounting Unit**  
**CPA Charity W. Muriuki**  
**ICPAK Member No: 5380**

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**

*Annual Report and Financial Statements*

*For the year ended 30, June 2021.*

**11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	8,124,470,415	12,599,768,142	20,774,238,557	20,701,311,691	22,926,867	100%
Proceeds from Sale of Assets	1,293,075,000	1,337,000,000	2,630,075,000	11,391,963	2,618,683,037	0%
<b>TOTAL RECEIPTS</b>	<b>9,417,545,415</b>	<b>13,936,768,142</b>	<b>23,354,313,557</b>	<b>20,712,703,654</b>	<b>2,641,609,904</b>	<b>89%</b>
<b>PAYMENTS</b>						
Compensation of Employees	343,919,630	537,500,000	881,419,630	860,381,062	21,038,569	98%
Use of goods and services	69,228,286	85,856,897	155,085,182	147,357,317	7,727,865	95%
Transfers to Other Government Units	11,950,314,281	4,767,000,000	16,717,314,281	14,103,314,279	2,614,000,002	84%
Social Security Benefits	3,000,000	3,000,000	6,000,000,000	3,234,969	2,765,031	54%
Acquisition of Assets	5,588,616,153	5,878,311	5,594,494,464	5,592,928,914	1,565,550	100%
<b>TOTAL PAYMENTS</b>	<b>17,955,078,350</b>	<b>5,399,235,208</b>	<b>23,354,313,557</b>	<b>20,707,216,541</b>	<b>2,647,097,016</b>	<b>89%</b>
<b>Surplus/Deficit</b>	<b>(8,537,532,935)</b>	<b>8,537,532,935</b>	<b>-</b>	<b>5,487,113</b>	<b>(5,487,113)</b>	

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**Notes**

- i) There were low proceeds from sale of assets as a result of KSA –which wasn't able to generate revenue due to COVID 19 measures.
- ii) The low proceeds in Transfers to Other Government Units was due to Donor Financing agreement that required complete audit of the first tranche which delayed and thus funds were not released.
- iii) Under- utilization on social security funds was as a result of over-budgeting. There was low employment of staff in the lower cadres as all employment are being organized and carried by public service.

**The entity financial statements were approved on 23/12/21 2021 and signed by:**



**Principal Secretary  
Prof. Hamadi I. Boga (Phd), CBS**



**Head of Accounting Unit  
CPA Charity W. Muriuki  
ICPAK Member No: 5380**

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**12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

<b>Receipt/Expense Item</b>	<b>Original Budget a</b>	<b>Adjustments b</b>	<b>Final Budget c=a+b</b>	<b>Actual on Comparable Basis d</b>	<b>Budget Utilization Difference e=c-d</b>	<b>% of Utilization f=d/c %</b>
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	683,961,980	-	683,961,980.00	365,092,896	318,869,084	53%
Exchequer releases	26,583,965,470	(2,587,510,936)	23,996,454,534.00	22,669,636,551	1,326,817,983	94%
Proceeds from foreign borrowing	2,006,849,942	-	2,006,849,942.00	1,412,121,986	594,727,956	70%
<b>TOTAL RECEIPTS</b>	<b>29,274,777,392</b>	<b>(2,587,510,936)</b>	<b>26,687,266,456</b>	<b>24,446,851,432</b>	<b>2,240,415,024</b>	<b>92%</b>
<b>PAYMENTS</b>						
Compensation of Employees	157,668,000	-	157,668,000.00	153,743,954	3,924,046	98%
Use of goods and services	7,593,429,791	-	7,593,429,791.00	7,287,591,909	305,837,882	96%
Subsidies	1,709,716,362	-	1,709,716,362.00	979,901,639	729,814,723	57%
Transfers to Other Government Units	14,932,121,814	-	14,932,121,814.00	13,803,760,956	1,128,360,858	92%
Acquisition of Assets	2,294,330,489	-	2,294,330,489.00	1,843,659,575	450,670,914	80%
<b>TOTAL PAYMENTS</b>	<b>26,687,266,456</b>	<b>-</b>	<b>26,687,266,456</b>	<b>24,068,658,032</b>	<b>2,618,608,424</b>	<b>90%</b>
<b>Surplus/Deficit</b>	<b>2,587,510,936</b>	<b>(2,587,510,936)</b>	<b>-</b>	<b>378,193,400</b>	<b>(378,193,400)</b>	

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- i) The low proceeds in Proceeds from Domestic and Foreign Grants was due to Donor Financing agreement that required complete audit of the first tranche which delayed and thus funds were not released.
- ii) Under- utilization on social security funds was as a result of over-budgeting. There was low employment of staff in the lower cadres as all employment are being organized and carried by public service.

The entity financial statements were approved on 28/12/21 2021 and signed by:



Principal Secretary  
Prof. Hamadi I. Boga (Phd), CBS



Head of Accounting Unit  
CPA Charity W. Muriuki  
ICPAK Member No: 5380

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**13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on	Budget
	2021		2021	comparable basis	utilization
	Kshs	Kshs	Kshs	2021	difference
Programme 1	4,553,704,637		4,553,704,637	3,251,544,289	1,302,160,348
Sub-programme 1	4,504,889,869		4,504,889,869	3,206,367,328	1,298,522,541
Sub-programme 2	48,814,768		48,814,768	45,176,961	3,637,807
Programme 2	37,455,028,183		37,455,028,183	35,267,451,188	2,187,576,995
Sub-programme 1	18,259,135,290		18,259,135,290	17,003,022,190	1,256,113,100
Sub-programme 2	17,480,125,308		17,480,125,308	16,905,045,246	575,080,063
Sub-programme 3	1,715,767,585		1,715,767,585	1,359,383,752	356,383,833
Programme 3	6,470,970,458		1,561,876,735	1,113,673,462	448,203,273
Sub-programme 2	5,425,470,458		1,513,248,984	1,068,977,444	444,271,540
Sub-programme 3	1,045,500,000		48,627,751	44,696,018	3,931,733
Programme 4	4,553,704,637		6,470,970,458	5,143,205,634	1,327,764,824
Sub-programme 2	4,504,889,869		5,425,470,458	4,520,205,634	905,264,824
Sub-programme 3	48,814,768		1,045,500,000	623,000,000	422,500,000
TOTAL	50,041,580,013		50,041,580,013	44,775,874,573	5,265,705,440

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**14. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

**2. Reporting Entity**

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

S/NO	ABBR.	PROJECT NAME
1	DRSLP	Drought Resilience and Sustainable Livelihood Programme in Horn of Africa
2	KCEP	Kenya Cereal Enhancement Programme
3	CADPERP	Capacity Building Project for Enhancement of Rice Production
4	SHEP BIZ	Smallholder Horticulture Empowerment Project
5	SIVAP	Small Scale Irrigation and Value Addition Project
6	KCSAP	Kenya Climate Smart Agriculture Project
7	NARIGP	National Agricultural & Rural Inclusivity Project
8	ASDSP II	Agricultural Sector Development Support Programme II
9	RLACC	Multinational Rural Livelihoods Adaptation to Climate Change
10	ENABLE Youth	Empowering Novel Agribusiness-Led Employment Youth Kenya Programme
11	ELRP	Emergency Locust Response Programme
12	AGGRA	Supporting Agricultural input and output marketing policy & Regulatory Reforms to improve the enabling business environment for agriculture in Kenya

### **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.

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

##### **i) Tax Receipts**

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

##### **ii) Transfers from the Exchequer**

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

##### **iii) External Assistance**

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

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

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value.

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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 30<sup>th</sup> June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**iv) Other receipts**

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

**b) Recognition of payments**

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

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

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

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

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

**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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**5. In-kind contributions**

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

**6. Third Party Payments**

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

**7. 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.

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**a) Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 164,118,412.85 compared to Kshs 159,904,675.25 in prior period as indicated on note 13. There were no other restrictions on cash during the year.

**8. Accounts Receivable**

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

**9. Accounts Payable**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**10. Pending Bills**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**14. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

**15. Related Party Transactions**

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

**16. Contingent Liabilities**

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State department for crop development and agricultural research 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 xx** and *Annex 5* of this financial statement is a register of the contingent liabilities in the year..

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**15. NOTES TO THE FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**1 Proceeds from Domestic and Foreign Grants**

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2020-2021	2019-2020
				Kshs	Kshs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>					
SIVAP -AfDB		Direct Payment		365,092,896	-
<b>Grants Received from Multilateral Donors (International Organisations)</b>					
AfDB					38,602,367
<b>Total</b>				<b>365,092,896</b>	<b>38,602,367</b>

**SIVAP** - Small Scale Irrigation and Value Addition Project.

**AfDB**-African Development Bank.

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**2 Exchequer Releases**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	5,920,880,000	1,086,749,441.30
Total Exchequer Releases for quarter 2	12,242,253,306	4,341,940,053.00
Total Exchequer Releases for quarter 3	4,983,497,189	3,200,488,439.60
Total Exchequer Releases for quarter 4	9,461,116,885	6,100,799,152.60
Conditional grants released to NARIGP	4,252,631,236	4,562,651,325.30
Conditional grants released to KCSAP	5,975,485,466	2,982,115,185.00
Conditional grants released to ASDSP II	535,084,158	
<b>Total</b>	<b>43,370,948,241</b>	<b>22,274,743,596.80</b>

Budgeted exchequer was Kshs.50,041,580,013 vs received exchequer of Ksh.43,370,948,241 leading to a short of Kshs.5,187,507,537.65

Conditional grants for NARIGP and KCSAP and ASDSP II of Kshs 4,252,631,236 and Kshs 5,975,485,466 and Kshs 535,084,158 respectively were budgeted under State Department for Crop Development and Agricultural Research and released directly to county government from the National Exchequer as analysed below.

<b>State Department for Crop Development and Agricultural Research (VOTE D1169)</b>	<b>Kshs</b>
National Agricultural & Rural Inclusive Growth Project (NARIGP)	1,280,987,513.53
National Agricultural & Rural Inclusive Growth Project (NARIGP)	920,637,706.10
National Agricultural & Rural Inclusive Growth Project (NARIGP)	1,028,022,516.70
National Agricultural & Rural Inclusive Growth Project (NARIGP)	1,022,983,500.00
Kenya Climate Smart Agriculture Project (KCSAP)	1,562,881,191.30
Kenya Climate Smart Agriculture Project (KCSAP)	1,096,751,250.00
Kenya Climate Smart Agriculture Project (KCSAP)	1,627,889,507.97
Kenya Climate Smart Agriculture Project (KCSAP)	1,687,963,516.60
ASDSP II	535,084,158.00
<b>TOTAL</b>	<b>10,763,200,860.20</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3 Proceeds from Foreign Borrowings**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Foreign Borrowing - Direct Payments	1,412,121,986	1,966,994,306
<b>Total</b>	<b>1,412,121,986</b>	<b>1,966,994,306</b>

**4 Proceeds from Sale of Assets**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale Plant Machinery and Equipment		12,000
Receipts from the Sale of Inventories, Stocks and Commodities	11,391,963	27,000
<b>Total</b>	<b>11,391,963</b>	<b>39,000</b>

**5 Compensation of Employees**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	526,267,095	507,337,359
Basic wages of temporary employees	176,142,340	155,657,315
Personal allowances paid as part of salary	306,809,345	309,946,181
Personal allowances paid as reimbursements	2,867,500	2,374,499
Employer Contributions Compulsory national health insurance schemes	2,038,736	1,426,000
<b>Total</b>	<b>1,014,125,016</b>	<b>976,741,355</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6 Use of Goods and Services**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	27,676,651	25,407,312
Communication, supplies and services	63,317,490	177,051,270
Domestic travel and subsistence	1,624,289,637	390,156,902
Foreign travel and subsistence	148,852,151	14,467,736
Printing, advertising and information supplies & services	62,521,021	63,341,697
Rentals of produced assets	282,500,315	370,217,814
Training expenses	1,225,435,281	1,270,497,867
Hospitality supplies and services	70,935,884	99,436,172
Insurance costs	276,852,976	268,558,927
Specialized materials and services	1,575,569,828	1,837,927,691
Office and general supplies and services	86,363,528	89,688,865
Fuel Oil and Lubricants	316,154,031	141,273,370
Other operating expenses	1,572,235,892	976,445,770
Routine maintenance – vehicles and other transport equipment	49,608,529	33,209,105
Routine maintenance – other assets	52,636,011	19,671,515
<b>Total</b>	<b>7,434,949,226</b>	<b>5,777,352,014</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7 Subsidies**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Subsidies to Private Enterprises **	979,901,638	1,393,627,263
(Co-operative Bank )		
(Equity Bank )		
<b>TOTAL</b>	<b>979,901,638</b>	<b>1,393,627,263</b>

**8 (a) Grants and Transfers to other Government Entities**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to National Government entities</b>		
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
Current grants	14,103,314,279.05	3,092,550,000.00
Capital grants	13,633,760,955.85	9,405,101,915.35
Other current Transfers ,Grants and Subsidies <b>(Miraa Revitalization)</b>	170,000,000.00	
<b>TOTAL</b>	<b>27,907,075,234.90</b>	<b>12,497,651,915.35</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8 b: Transfers to self – reporting entities in the year**

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

<b>Description</b>	<b>Recurrent</b>	<b>Development</b>	<b>Total 2020-21</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to SAGAs and SCs</b>				
Agricultural Development Corporation	34,999,999.95	50,000,000.00	84,999,999.95	100,000,000.00
Agricultural Fisheries and Food Authority	1,883,000,000.00	75,000,000.00	1,958,000,000.00	2,517,000,000.00
Bukura Agricultural College	180,000,000.00	80,000,000.00	260,000,000.00	214,000,000.00
Commodities Fund	30,000,000.00	50,000,000.00	80,000,000.00	
Emergency Response Locust Programme	-	600,000,000.00	600,000,000.00	
KALRO	4,479,000,000.00	44,000,000.00	4,523,000,000.00	
KAGRIC	57,000,000.00	300,000,000.00	357,000,000.00	
KEPHIS	199,999,999.00	-	199,999,999.00	189,999,998.00
KENTTEC	72,000,000.00	150,000,000.00	222,000,000.00	
Kenya Meteorological Department (KMD)	-	179,528,700.00	179,528,700.00	
Nyayo Tea Zones	-	142,000,000.00	142,000,000.00	100,000,000.00
Pest Control Products Board	90,000,000.00	26,321,436.00	116,321,436.00	99,550,000.00
Pyrethrum Regulatory Authority-Oper	132,000,000.00	330,000,000.00	462,000,000.00	162,000,000.00
Kenya School of Agriculture	-	16,145,847.35	16,145,847.35	99,999,998.00
State Department for Livestock	-	50,634,200.00	50,634,200.00	
Warehouse Receipt System Council	-	75,000,000.00	75,000,000.00	
Kenya Climate Smart Agriculture Project	-	5,975,485,465.85	5,975,485,465.85	2,982,115,185.00

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National Agricultural and Rural Inc. Project	-	4,252,631,236.35	4,252,631,236.35	4,562,651,325.
Agricultural Sector Development Support Programme	-	593,834,158.00	593,834,158.00	901,335,407.
NCPB	6,945,314,280.10	-	6,945,314,280.10	
Miraa industry revitisation project	-	-	170,000,000	180,000,000.
Cotton industry revitalization project	-	-	-	64,000,000.
Agricultural Society of Kenya	-	-	-	325,000,000.
KCSAP Expenditure - 2019/20 but expensed 2020/21		643,179,912.30 **	643,179,912.30 **	
<b>TOTAL</b>	<b>14,103,314,279.05</b>	<b>13,633,760,955.85</b>	<b>27,907,075,234.90</b>	<b>12,497,651,913.</b>

\*\* KCSAP expenditure which related to 2019/20 but realised in 2020/21.

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**9 Social Security Benefits**

<b>Explanation</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	3,234,969	6,521,859.60
<b>Total</b>	<b>3,234,969</b>	<b>6,521,859.60</b>

**10 Acquisition of Assets**

<b>Non -Financial Assets</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of Buildings	12,000,000	
Refurbishment of Buildings	72,840,404	34,630,889
Construction and Civil Works	728,647,794	494,179,969
Purchase of Vehicles and Other Transport Equipment	240,003,772	604,552,273
Overhaul of Vehicles and Other Transport Equipment	1,821,129	1,682,636
Purchase of Household Furniture and Institutional Equipment	273,232	174,000
Purchase of Office Furniture and General Equipment	45,825,465	233,755,752
Purchase of Specialized Plant, Equipment and Machinery	19,726,673	115,502,856
Rehabilitation and Renovation of Plant, Machinery and Equip.	282,388	107,306
Purchase of Certified Seeds, Breeding Stock and Live Animals	136,984,189	258,110,293
Research, Studies, Project Preparation, Design & Supervision	346,873,586	259,362,716
Rehabilitation of Civil Works	247,275,626	209,845,457
Acquisition of Strategic Stocks and Commodities	5,584,034,231	
<b>Total</b>	<b>7,436,588,489</b>	<b>2,211,904,147</b>

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**11A: Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in forei gn curre ncy)	2020-2021	2019-2020
				Kshs	Kshs
CBK 1000456957	KES	RECURRENT	1	22,073.35	355,431.25
CBK 1000456965	KES	DEVELOPMENT	1	44,186.40	1,202,517.30
CBK 1000456973	KES	DEPOSIT	1	164,118,413.85	159,904,675.25
CBK 1000457643	KES	DROUGHT RESIT SUST LIVELIHOODS PROJ	1	4,658.40	24,519,014.25
CBK 1000457635	KES	STRATEGIC GRAIN RESERVE (SGR)	1	-	9,842,697,21.75
CBK 1000457732	KES	STRENGTH FERTILIZER QUAL.REG.	1	7,315,321.75	7,315,321.75
CBK 1000457716	KES	SMALL SCALE IRRIG.VALUE ADDITION PR	1	76,741.35	228,021.80
CBK 1000457678	KES	KENYA CLIMATE SMART PRO	1	36,842,807.50	736,318,796.50
CBK 1000457694	KES	NAT AGRIC RURAL LIVELI ADAP TO CLIM	1	284,813,949.00	54,807,052.95
CBK 1000457724	KES	SMALL SCALE IRRIG.VALUE ADDITION PR	1	688,469.80	367,811.75
CBK 1000457759	KES	ENABLE YOUTH KENYA PROGRAMME	1	9,831,926.10	4,222,105.00
CBK 1000457686	KES	MULTI NAT RURAL LIVEHD ADT CLIMATE	1	34,995,242.05	469,255.35
CBK 1000485566	KES	ELRP	1	42,593,490	-
KCB 1286481260	KES	ELRP	1	110,000,000	-

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KCB 1266644504	KES	KCSAP	1	1,110,604,602.10	9,588,892.40
NCBA 8518320012	KES	AGGRA SUPPORTED PROJECT	1	818,713.06	23,072,671.00
KCB 1266645519	KES	NATONAL AGRICULTURAL &RURAL INCLU	1	226,165,611.00	549,558,529.00
KCB 1229967206	KES	ASDSP11 GOK	1	1,438,724.00	13,371,640.00
KCB 1229965076	KES	ASDSP 11 DONOR	1	108,864,103.00	121,352,246.00
EQUITY 1510263657085	KES	KCEP	1	863,736.16	41,866,967.66
EQUITY 1510265062080	KES	KCEP	1	5,431,899.20	1,947,309.00
EQUITY 1510264926255	KES	KCEP	1	193,690.90	4,556,687.90
EQUITY 1510279192355	KES	KCEP	1	6,840,199.00	5,344,934.00
CO-OP 01141587177900	KES	KCEP	1	23,610,575.21	3,570,166.26
CO-OP 01141587177901	KES	KCEP	1	64,941,368.85	77,422,412.00
CO-OP 01141587177902	KES	KCEP	1	4,077,472.50	10,114,519.00
CO-OP 01141587177903	KES	KCEP	1	3,089,330.00	2,225,670.00
CO-OP 01141587177904	KES	KCEP	1	14,072,247.00	2,025,952.00
CO-OP 01141587177905	KES	KCEP	1	393,270.00	2,414,277.00
CO-OP 01141587177906	KES	KCEP	1	7,895,312.50	7,105,465.50
CO-OP 01141779197400	KES	KCEP	1	693,945.60	943,788.00
CO-OP 01141222797000	KES	KCEP	1	26,597.00	512,037.00
CO-OP 01141566540500	KES	KCEP	1	986,528.00	6,451.00
CO-OP 01141302244400	KES	KCEP	1	794,258.52	2,891,566.42

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CO-OP 01141730928000	KES	KCEP	1	12,537.10	20,097.10
CO-OP 01141572005000	KES	KCEP	1	5,040.00	2,526,143.00
CO-OP 01141540780500	KES	KCEP	1	6,266.00	3,269,348.71
CO-OP 01141748922300	KES	KCEP	1	1,046.80	908,434.00
		AIRC			183,363.45
		RLACC			7,555.35
		<b>TOTAL</b>		<b>2,273,174,353.40</b>	<b>11,718,462,676</b>

**11B: cash in hand**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	3,956,631	260,221
Cash in Hand – Held in foreign currency		
<b>Total</b>	<b>3,956,631</b>	<b>260,221</b>

**Cash in hand should also be analysed as follows:**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
HQS Kilimo House	2,135,000	2,358
KCSAP CBK	1,400	28,343
KCSAP KCB	1,490,828	35,520
KCSAP	-	1,400
NARIGP	329,403	192,600
<b>Total</b>	<b>3,956,631</b>	<b>260,221</b>

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**12: Accounts Receivable**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	4,222,000	1,740,938
<b>Total</b>	<b>4,222,000</b>	<b>1,740,938</b>

**13. Accounts Payable**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
General Deposits	164,118,413.85	159,904,675.25
Strategic Grain Reserve Fund	-	9,842,697,212.75
<b>Total</b>	<b>164,118,413.85</b>	<b>10,002,601,888.00</b>

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**14. Fund Balance Brought Forward**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	11,718,462,676	2,359,845,917
Cash in hand	260,221	3,984,242
Accounts Receivables	1,740,938	-
Accounts Payables	(10,002,601,888)	(2,062,548,927)
<b>Total</b>	<b>1,717,861,947</b>	<b>301,281,232</b>

**15. Prior Year Adjustments**

	<b>Balance b/f FY 2019/2020 as per audited financial statements</b>	<b>Adjustments during the year relating to prior periods</b>	<b>Adjusted ** Balance b/f FY 2020/21</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Recurrent Bank account Balances	(355,431.25)	-	(355,431.25)
Development Bank account Balances	(1,202,517.30)	-	(1,202,517.30)
NARIGP imprest 2019/20	17,250,058.00		17,250,058.00
<b>TOTAL</b>	<b>15,692,109.45</b>	<b>-</b>	<b>15,692,109.45</b>

\*\* (The Bank balances for both Recurrent and Development were recovered by the National Treasury).

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**16. Increase/ (Decrease) in Accounts Payable**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Payables as at 1 <sup>st</sup> July 2020	159,904,675.25	
Retentions and Deposits as at 30 <sup>th</sup> June	4,213,738.60	
Increase/ (Decrease) in payables	<b>164,118,413.85</b>	

**17. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the State Department For Crop Development and Agricultural Research.

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

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**Related party transactions:**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation	56,000,000	56,000,000
<b><u>Transfers to related parties</u></b>		
Transfer to other MDAs		
Transfer to SCs and SAGAs	27,907,075,235	12,497,651,915.35
<b><u>Purchase of goods and services</u></b>		
Purchase of Electricity from KPLC	8,500,000	7,800,000
Purchase of water –NWSC		
<b><u>Transfer from related parties</u></b>		
Transfers from the Exchequer	<b>43,370,948,241</b>	<b>22,274,743,597</b>

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**18. Other Important Disclosures**

**18.1: Pending Accounts Payable (See Annex 1)**

	<b>Balance b/f FY 2019/2020</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Supply of goods and services	488,492,219.00	229,134,749.46	560,391,682.00	157,235,286.46
Historical Pending bills	17,980,451,025.00	-	7,354,841,130.82	10,625,609,894.18
<b>Total</b>	<b>18,468,943,244.00</b>	<b>229,134,749.46</b>	<b>7,915,232,812.82</b>	<b>10,782,845,180.64</b>

\*\*The pending bills of Kshs 17,980,451,025\*\* relates to pending bills arising from prior years of Kshs 3,962,511,573 and Kshs 14,017,939,452 . However, pending bills of Kshs 3,962,511,573 was erroneously omitted.

The pending bills were validated by the internal auditors in the year under review.

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**16 PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>1290</b>	Unreconciled Proceeds from Foreign Borrowings	The amounts have been reconciled accordingly.	Not Resolved	Waiting for PACs recommendations
<b>1291</b>	Un-explained Expenditure on Compensation of Employees	The amounts have been reconciled accordingly.	Not Resolved	Waiting for PACs recommendations

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1292.1	<b>Avoidable Expenditure on Rentals of Produced Assets</b>	The Chinese government gave a donation of chemicals and equipment to GOK towards control of desert locusts up to the point of entry. We paid for the demurrages for 32 days and clearing charges to avoid accruing more charges as we awaited for the exemption certificate from National Treasury	Not Resolved	Waiting for PACs recommendations
1292.2	Unsupported and Misclassified Insurance Costs	Insurance cost expenditure is a one-line item under budget 2210999 whereby all the expenses relating to the Insurance are charged in the same line budget.	Not Resolved	Waiting for PACs recommendations

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1293	Unreconciled Transfers to Other Government Entities	The transfers to other government entities have been reconciled.	Not Resolved	Waiting for PACs recommendations
1294.1	Unsupported Payments from Deposits Bank Account	payment for salary deductions to various SACCOs due to insufficient funds in the Recurrent bank account. This was later paid back to deposit bank account	Not Resolved	Waiting for PACs recommendations
1294.2	Unexplained Variances in Bank Balances	The bank balances have been reconciled accordingly.	Not Resolved	Waiting for PACs recommendations
1295	Unsupported Accounts Payables		Not Resolved	Waiting for PACs recommendations



**Principal Secretary**  
**Prof. Hamadi I. Boga (Phd), CBS**



**Head of Accounting Unit**  
**CPA Charity W. Muriuki**  
**ICPAK Member No: 5380**

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**ANNEXES**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

**ANNEX 1: LIST OF PAYABLE PENDING BILLS  
 SUPPLIERS AND CONTRACTORS - 2020/2021**

S/NO	Date	Supplier/Payee	Invoice No.	Nature of Goods/Services	Amount	Paid	Outstanding	Remarks
1.	8/2/2021	Rangico Construction Limited	96	Construction of Laare Miraa marketing shed-Meru County	11,683,433.00	0	11,683,433.00	Payable
2.	3/2/2021	Merdick Ventures Limited	101	Drilling and equipping Kaamu Primary school borehole-Meru County	9,482,950.00	0	9,482,950.00	Payable
3.	30/6/2021	Reage World	49	Payment for macadamia seeds	9,010,000.00	0	9,010,000.00	Payable
4.	08/02/2021	Reage World	711	Supply and delivery of macadamia seeds	9,010,000.00	0	9,010,000.00	Payable
5.	3/2/2021	Medic Ventures Limited	102	Drilling and equipping Ntherone primary school borehole-Meru County	8,578,750.00	0	8,578,750.00	Payable
6.	3/2/2021	Vajra Drill Limited	1269	Drilling and equipping St Mary's Nithaki Sec. school borehole - Meru County	8,359,563.00	0	8,359,563.00	Payable
7.	08/02/2021	Sealbridge Agencies	068	Supply and delivery of dolichos DL002	8,089,200.00	0	8,089,200.00	Payable
8.	3/2/2021	Vajra Drill Limited	1270	Drilling and equipping Mbarang'a market borehole-Meru County	7,798,226.00	0	7,798,226.00	Payable
9.	5/2/2021	Northern Services Company Limited	739	Construction of Muringene Miraa marketing shed-Meru County	5,797,454.00	0	5,797,454.00	Payable
10.	4/2/2021	Patience Services Limited	202	Construction of Athiru Gaiti Miraa marketing shed-Meru County	4,956,854.00	0	4,956,854.00	Payable
11.	27/01/2021	Raia Investments	052	Supply and delivery of green grams	4,899,300.00	0	4,899,300.00	Payable

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12.	02/02/2021	Nakalivo Ventures Ltd			Tiling and gypsum ceiling works at reception area-Kilimo House Ground floor	4,833,700.00	0	4,833,700.00	Payable
13.	3/3/2021	Silicon General Suppliers Karura Engineering Works Limited	009/010		Supply of stationery and toners	4,537,750.00	0	4,537,750.00	Payable
14.	8/2/2021	Didamark Solutions Ltd Chrishirl Company Limited	Cert.no.1	9	Construction of Mulango Miraa marketing shed-Meru County	4,304,238.00	0	4,304,238.00	Payable
15.	30/3/2021	Deluc Enterprises		24	Supply of hand sanitizers	2,996,000.00	0	2,996,000.00	Payable
16.	5/2/2021	Realmax Corporation Limited		95	Construction of Kiengu Miraa marketing shed-Meru County	2,786,436.00	0	2,786,436.00	Payable
17.	3/2/2021	Hancy Group Limited			Construction of Kimongoro Miraa marketing shed-Meru County	2,700,514.00	0	2,700,514.00	Payable
18.	4/2/2021	Staing Enterprises			Drilling and drilling KK market cattle dip borehole-Meru County	2,697,000.00	0	2,697,000.00	Payable
19.	10/2/2021	Labo-Pharma Kenya Ltd			Printing of booklets-Strategic Communication	2,000,000.00	0	2,000,000.00	Payable
20.	30/6/2021	Bernie Trading			Supply of green houses	1,935,000.00	0	1,935,000.00	Payable
21.	10/3/2021	Esosian Investment			Supply of desktop computers	1,890,000.00	0	1,890,000.00	Payable
22.	2/3/2021	Lexxy Technologies			Supply of Printer and Photocopier	1,855,000.00	0	1,855,000.00	Payable
23.	30/6/2021	Reage world			Supply of green houses	1,845,000.00	0	1,845,000.00	Payable
24.	10/3/2021				Supply of toners	1,844,000.00	0	1,844,000.00	Payable
25.	31/8/2020				Supply of toners and hard disks	1,780,000.00	0	1,780,000.00	Payable

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26.	5/3/2021	Ramji Haribhai Devani Ltd	239593	Provision of fuel	1,600,000.00	0	1,600,000.00	Payable
27.	30/6/2021	Lizgate Com Ltd	330	Supply of Assorted Agricultural Items	1,585,000.00	0	1,585,000.00	Payable
28.	10/3/2021	Jagla Agencies Limited	157	Supply of LaserJet printers	1,580,000.00	0	1,580,000.00	Payable
29.	10/3/2021	Afoto Investments	175	Supply of LaserJet printers	1,580,000.00	0	1,580,000.00	Payable
30.	30/6/2021	Bimaco Investments	131	Supply of Assorted Agricultural Items	1,420,000.00	0	1,420,000.00	Payable
31.	8/2/2021	Babtaz Enterprises	4	Supply of stationery	1,400,000.00	0	1,400,000.00	Payable
32.	10/3/2021	Mohisim Trading Company	163	Supply of toners	1,400,000.00	0	1,400,000.00	Payable
33.	12/6/2021	MFI Document Solutions Ltd	6184405	Repair of Photocopier	1,368,540.00	0	1,368,540.00	Payable
34.	10/3/2021	Sharosen Enterprises	52	Supply of shredders	1,310,000.00	0	1,310,000.00	Payable
35.	23/6/2021	Computer ways Limited	8449	Supply of computers and printers	1,285,983.00	0	1,285,983.00	Payable
36.	22/12/2020	Computer Ways Ltd	7917	Supply and delivery of laptop computers	1,259,000.00	0	1,259,000.00	Payable
37.	30/6/2021	Upstream Sinedel Enterprises	55	Supply of Camera and Accessories	1,230,900.00	0	1,230,900.00	Payable
38.	10/3/2021	Solynet Works Agencies	303	Supply of toners	1,165,000.00	0	1,165,000.00	Payable
39.	3/6/2021	M/s Nairobi City Water & Sewerage Co. Ltd	2319349	Payment of water bills	1,025,406.00	0	1,025,406.00	Payable
40.	10/3/2021	Flozan Ventures	12	Supply of stationery items	951,500.00	0	951,500.00	Payable

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41.	29/9/2020	PS State Department for Broadcasting	2147 & 2129	Advertisement	917,416.00	0	917,416.00	Payable
42.	30/6/2021	Wilburs Enterprise	215	Fumigation of Kilimo House, Canteen, Hill Plaza, 4th Avenue, Plant Protection Services and AIRC Kabete 20 Cars	886,400.00	0	886,400.00	Payable
43.	10/3/2021	Lanson Suppliers Treasure Collections	19 585	Supply of loose leaf A4 Supply of vacuum cleaners	825,000.00 720,000.00	0 0	825,000.00 720,000.00	Payable Payable
44.	10/3/2021	Kenya Motors Ltd	18913-16	Repair of motor vehicles	718,460.00	0	718,460.00	Payable
45.	1/2/2021	Government Advertising Agency	574	Advertisement	655,480.00	0	655,480.00	Payable
46.	30/6/2021	Sharon Makena Njeru	SM/004/2 021	Payment of Technical Services Consultant	640,000.00	0	640,000.00	Payable
47.	10/5/2021	Sumedi Technologies	20210298	Repair of computers and printers	635,000.00	0	635,000.00	Payable
48.	25/5/2021	Ashpera Enterprises	404	Supply of hard disks 2TB	633,500.00	0	633,500.00	Payable
49.	10/3/2021	PS State Department for Broadcasting	2444 & 2445	Advertisement	626,325.00	0	626,325.00	Payable
50.	16/3/2021	Zimsmart Enterprises	113	Supply of tissues and pledge	552,420.00	0	552,420.00	Payable
51.	10/3/2021	World Point Suppliers	25	Supply of stationary items	483,810.00	0	483,810.00	Payable
52.	10/3/2021	Ednas Enterprises	18	Supply of Assorted Agricultural Items	440,000.00	0	440,000.00	Payable
53.	5/7/2021	Ednas Enterprises	18	Supply of Assorted Agricultural Items	440,000.00	0	440,000.00	Payable

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54.	23/3/2021	Raigways Tyres & Automart Ltd	286	Supply of tyres	190,000.00	0	190,000.00	Payable
55.	28/6/2021	Solmann Enterprises	173	Servicing/maintenance of air conditioners	300,000.00	0	300,000.00	Payable
56.	17/11/2020	Government Advertising Agency	1401	Advertisement	292,106.00	0	292,106.00	Payable
57.	6/3/2021	Trawell Company Ltd	5,10,34,35	Provision of Flight tickets	278,860.00	0	278,860.00	Payable
58.	30/6/2021	Government Advertising Agency	1403	Advertisement	233,669.00	0	233,669.00	Payable
59.	13/1/2021	Kenya School of Government-Embu	174	Conference Package	225,000.00	0	225,000.00	Payable
60.	10/3/2021	Treasure Collections	586	Supply of stationery items	213,800.00	0	213,800.00	Payable
61.	20/3/2021	Raigways Tyres & Automart Ltd	297	Repair of motor vehicle	211,500.00	0	211,500.00	Payable
62.	23/3/2021	<b>Raigways Tyres &amp; Automart Ltd</b>	<b>298</b>	<b>Supply of tyres</b>	<b>342,000.00</b>	<b>0</b>	<b>342,000.00</b>	<b>Payable</b>
63.	30/6/2021	Government Advertising Agency	1114	Advertisement	146,079.00	0	146,079.00	Payable
64.	15/02/2021	Starwinn Supplies Services	235	Supply of Windy 3651R Wet and Dry Giant Hoover	121,684.00	0	121,684.00	Payable
65.	22/2/2021	Dairy Training Institute		Tuition fees	71,800.00	0	71,800.00	Payable
66.	27/11/2020	Dawin Tours & Travel Ltd	48	Provision of flight tickets	27,900.00	0	27,900.00	Payable

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67.	27/8/2020	Ellabell Agencies Ltd	EAL115	Provision of flight tickets	15,380.00	0	15,380.00	Payable
				<b>SUB-TOTAL</b>			<b>157,235,286.00</b>	
<b>LEGAL FEES- 2020/2021</b>								
<b>S/No</b>	<b>Date</b>	<b>Supplier/</b>	<b>Invoice No.</b>	<b>Nature of Goods/Services</b>	<b>Amount</b>	<b>Paid</b>	<b>Outstanding</b>	<b>Remarks</b>
1.	20/09/2020	Maize millers		Court award –Arbitration on Maize Subsidy Pending Bill	40,226,024.55	0	40,226,024.55	Payable
2.	22/12/2020	Export Trading Company		Court award –Arbitration on Fertilizer Pending Bill	29,165,498.80	0	29,165,498.80	Payable
3.	07/06/2021	Beatrice Kambua Muthami		Court award –Malindi HCJR No. 7 of 2019	1,001,045.25	0	1,001,045.25	Payable
4.	15/03/2021	Unga Limited		Court award –Arbitration on Maize Subsidy Pending Bill	699,570.00	0	699,570.00	Payable
5.	29/07/2021	MA Consulting Group		Court award –Arbitration on Restructuring of ADC	355,000.00	0	355,000.00	Payable
6.	04/09/2021	Export Trading Company		Court award – arbitration on Maize Subsidy Pending Bills	452,324.86	0	452,324.86	Payable
				<b>SUB-TOTAL</b>			<b>71,899,463.46</b>	
<b>HISTORICAL PENDING BILLS - (2014/2015 TO 2019/2020)</b>								
<b>S/NO</b>	<b>Date</b>	<b>Supplier/</b>	<b>Invoice No.</b>	<b>Nature of Goods/Services</b>	<b>Amount</b>	<b>Paid</b>	<b>Outstanding</b>	<b>Remarks</b>
1.	26/1/2019	National Cereals & Produce Board (Fertilizer Subsidy)		Supply of subsidy fertilizer	8,536,661,169.44	0	8,536,661,169.44	Payable

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2.	30/6/2019	Maize Subsidy Programme – various maize millers		Supply of maize under the maize subsidy programme	1,875,227,855.42	0	1,875,227,855.42	Payable
3.	30/6/2019	Kenya Seed Company Ltd	12030962	Certified seed maize	73,565,630	0	73,565,630.00	Payable
4.	18/04/2018	Ezkoec Enterprises	005	Supply and delivery of cowpeas	10,193,200.00	0	10,193,200.00	Payable
5.	26/6/2020	Solynet Works Agencies	28	Supply of beans	9,886,800.00	0	9,886,800.00	Payable
6.	30/10/2017	Vicky Green farm Ltd	44	Supply of avocado and banana seedlings	4,500,000.00	0	4,500,000.00	Payable
7.	30/6/2020	Viviado General Traders	46	Supply of Laptops	3,667,700.00	0	3,667,700.00	Payable
8.	26/6/2020	RH Devani limited	226384	Supply of Fuel	3,000,000.00	0	3,000,000.00	Payable
9.	29/6/2019	Toyota Kenya Ltd	28062019	Supply of motor cycles	2,392,668.00	0	2,392,668.00	Payable
10.	30/6/2020	Attic Tours and Travel	Assorted	Provision of flight tickets	2,373,890.00	0	2,373,890.00	Payable
11.	26/6/2018	Kevwiny Agencies Limited	345	Supply and delivery of airtime to ministry officials	2,000,000.00	0	2,000,000.00	Payable
12.	24/6/2020	Brooklyn Office Solutions	122	Supply of shredders and toners	1,900,000.00	0	1,900,000.00	Payable
13.	6/25/2019	Tagza Engineering Company Limited	1	Supply And Delivery of computers, computer accessories, shredder and Smart TV	1,799,990.00	0	1,799,990.00	Payable
14.	6/6/2020	Jacq Ezards Enterprises	19	Supply of Furniture	1,655,300.00	0	1,655,300.00	Payable
15.	6/8/2018	Tetrad Enterprises	90	Supply of furniture	1,650,000.00	0	1,650,000.00	Payable

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16.	30/10/2017	Vicky Green farm Ltd	56	Supply of banana and Avocado Seedlings	1,600,000.00	0	1,600,000.00	Payable
17.	29/6/2020	Hewat Ventures	101	Supply of toners	1,504,400.00	0	1,504,400.00	Payable
18.	29/1/2015	The Star	12225	Advertisement	1,381,562.00	0	1,381,562.00	Payable
19.	18/2/2020	Jawalla Investments	130	Supply of Assorted Agricultural Items	1,047,500.00	0	1,047,500.00	Payable
20.	23/6/2020	Lizmart Agencies	74	Supply of tyres	1,047,000.00	0	1,047,000.00	Payable
21.	30/6/2020	Mitabel Business Solution	25	Supply of Stationery and Toners	987,000.00	0	987,000.00	Payable
22.	14/1/2020	Salyka Solutions	051/061/047	Provision of Mineral Water	932,000.00	0	932,000.00	Payable
23.	26/6/2020	Zimsmart Enterprises	109	Supply of toners	912,800.00	0	912,800.00	Payable
24.	6/28/2019	Pago Airways Travel Limited	19030182	Provision of air tickets	861,690.00	0	861,690.00	Payable
25.	22/12/2019	Fresteam Travel Agency	Assorted	Provision of Flight tickets	850,000.00	0	850,000.00	Payable
26.	6/25/2019	Exponous Agencies	103	Supply and delivery of assorted office items	834,228.00	0	834,220.00	Payable
27.	28/6/2019	Rubets Investment	89	Supply and delivery of tyres	798,000.00	0	798,000.00	Payable
28	6/28/2019	Trackida General Supplies Limited	115	Supply and delivery of laptops and four way extension cables	739,000.00	0	739,000.00	Payable
29.	21/6/2019	Rubets Investment	86	Supply and delivery of tyres	624,100.00	0	624,100.00	Payable
30.	30/6/2019	Rubets Investment	88	Supply of tyres	570,000.00	0	570,000.00	Payable
31.	30/6/2019	Isuzu East Africa	93822	Repair of motor vehicle	553,876.00	0	553,876.00	Payable
32.	30/6/2019	Telkom Kenya Limited	Assorted	Payment for telephone bills	526,147.00	0	526,147.00	Payable

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33.	5/6/2018	MFI Document Solutions Ltd	2433	Supply of Kyocera	515,210.52	0	515,210.52	Payable
34.	29/6/2020	Taraji Enterprises	113	Supply of Toners	488,500.00	0	488,500.00	Payable
35.	30/6/2019	Attic Tours and Travel	Assorted	Provision of flight tickets	444,500.00	0	444,500.00	Payable
36.	8/1/2020	Pest Control & Product Board	5F3A1202 0	Rent for January to March 2020	412,345.00	0	412,345.00	Payable
37.	24/4/2020	Pest Control & Product Board	5F3A4202 0	Rent for May, June 2020	405,235.80	0	405,235.80	Payable
38.	4/23/2019	Stan Consulting Group Limited	649	Tuition fees for 4 officers who attended training at Pride Inn	348,000.00	0	348,000.00	Payable
39.	23/11/2018	Stan Consulting Group Limited		Training fee	348,000.00	0	348,000.00	Payable
40.	5/2/2020	Siaki office supplies limited	167	Cleaning Services	337,660.00	0	337,660.00	Payable
41.	20/3/2019	Kenya School Of Government-Mombasa	28292	Payment of tuition and accommodation	327,120.00	0	327,120.00	Payable
42.	17/5/2019	Mediamax Limited	439	Advertisement	324,800.00	0	324,800.00	Payable
43.	6/6/2018	MFI Document Solutions Ltd	2434	Supply of Kyocera	292,088.00	0	292,088.00	Payable
44.	30/6/2019	Copy Cat Limited	2182	Service and maintenance of photocopy	278,400.00	0	278,400.00	Payable
45.	6/28/2019	Kevwiny Agencies Limited		Supply and delivery of airtime for SHEP-PLUS	262,000.00	0	262,000.00	Payable
46.	27/5/2019	Institute of Human Resource Management		Payment of fees	255,000.00	0	255,000.00	Payable

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47.	30/6/2020	African Association For Public Administration	23/6/2020	0	244,800.00	0	244,800.00	Payable
48.	25/6/2020	Amin Construction	0	0	220,000.00	0	220,000.00	Payable
49.	29/5/2019	Capstone Global Limited	5	0	219,200.00	0	219,200.00	Payable
50.	4/25/2018	Telcom Kenya	4000	0	211,528.00	0	211,528.00	Payable
51.	26/6/2019	Xtranet Communications	16461	0	200,168.00	0	200,168.00	Payable
52.	21/6/2019	National Oil Corporations of Kenya	PF1728	0	200,000.00	0	200,000.00	Payable
53.	30/6/2020	Airways Tours & Travel Ltd	1856	0	180,300.00	0	180,300.00	Payable
54.	6/28/2019	Wells Autoparts & Accessories	340	0	180,000.00	0	180,000.00	Payable
55.	28/6/2019	Pago Airways Travel Limited	19060285	0	115,080.00	0	115,080.00	Payable
56.	7/6/2018	Kenya School of Monetary Studies	0	0	104,400.00	0	104,400.00	Payable
57.	20/2/2017	Nairobi Aviation College	BM/2/023 6/2017	0	95,700.00	0	95,700.00	Payable
58.	20/2/2017	Nairobi Aviation College	BM/2/056 0/2017	0	95,700.00	0	95,700.00	Payable
59.	11/11/2019	Institute of Human Resource Management		0	76,000.00	0	76,000.00	Payable

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60.	19/1/2018	Geopath Technologies Limited	190118CS IC	Supply and installation of Secretarial sets	75,000.00	0	75,000.00	Payable
61.	11/11/2019	Kenya School Of Government-Kabete	1878	Conference Package	60,172.00	0	60,172.00	Payable
62.	11/19/2018	Pong Agencies Limited	8033	Supply & Installation of three (3) extension lines and Extension cards	50,500.00	0	50,500.00	Payable
63.	6/21/2019	Simba Corporation Limited	4584/2017	Repair of GKA 180R	50,400.00	0	50,400.00	Payable
64.	6/29/2020	Toyota Kenya Institute of Human Resource Management	91291813	Repair of GKB 802S vehicle	41,126.00	0	41,126.00	Payable
65.	1/1/2019		10056	Payment of membership fees	8,000.00	0	8,000.00	Payable
				<b>SUB-TOTAL</b>			<b>10,553,710,431.18</b>	
				<b>GRAND TOTAL</b>			<b>10,782,845,180.64</b>	

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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2019/2020</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year</b>	<b>Historical Cost c/f (Kshs) 2020/21</b>
Buildings and structures	591,973,146.00	813,488,197	-	-	1,405,461,343
Transport equipment	1,258,537,977.00	241,824,901	-	-	1,500,362,878
Office equipment, furniture and fittings	322,430,721.00	46,098,697	-	-	368,529,418
Machinery and Equipment	122,665,695.00	20,009,061	-	-	142,674,756
Intangible assets	7,780,522,987.00	6,315,167,633	-	-	14,095,690,620
<b>Total</b>	<b>10,076,130,526.00</b>	<b>7,436,588,489</b>	<b>-</b>	<b>-</b>	<b>17,512,719,015</b>

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**ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH.**

<b>Ref</b>	<b>Project Name</b>	<b>Principal activity of the project</b>	<b>Accounting Officer</b>	<b>Project consolidated in these financial statements(yes/no)</b>
<b>1</b>	Kenya Climate Smart Agriculture Project.(KCSAP)	Improving livelihoods of local farmers	<b>Prof. Hamadi I. Boga</b>	<b>YES</b>
<b>2</b>	Kenya Cereal Enhancement Programme. (KCEP)	To increase agricultural food production by facilitating farmers with inputs ,markets and storage facilities .	<b>Prof. Hamadi I. Boga</b>	<b>YES</b>
<b>3</b>	National Agricultural and Rural Inc. Project (NARIGP)	To increase agricultural productivity and profitability of targeted rural communities in selected Counties, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response	<b>Prof. Hamadi I. Boga</b>	<b>YES</b>
<b>4</b>	Agricultural Sector Development Support Programme II (ASDSP 11)	Promoting three prioritised value chain to the counties .	<b>Prof. Hamadi I. Boga</b>	<b>YES</b>
<b>5</b>	Drought Resilience and Sustainable Livelihoods Programme.(DRSLP)	Provision /construction of water infrastructure in ASAL areas .	<b>Prof. Hamadi I. Boga</b>	<b>YES</b>

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<b>6</b>	Small scale irrigation and value addition project. (SIVAP)	Provision of irrigation infrastructure ,water infrastructure ,value addition infrastructure ,improvement of roads and catchment development in 11 counties.	<b>Prof. Hamadi I. Boga</b>	<b>YES</b>
<b>7.</b>	Enable Youth	Support growth of sustainable commercially viable small and medium agribusiness enterprises through development of well-structured agribusiness projects, providing financial products market access and networking	<b>Prof. Hamadi I. Boga</b>	<b>YES</b>
<b>8.</b>	Support to agricultural input and output marketing project .(AGGRA)	Formulate policies and regulations that govern agriculture	<b>Prof. Hamadi I. Boga</b>	<b>YES</b>
<b>9.</b>	CADRPEP		<b>Prof. Hamadi I. Boga</b>	<b>YES</b>
<b>10.</b>	Emergency Locust Response Programme (ELRP)		<b>Prof. Hamadi I. Boga</b>	<b>YES</b>
<b>11</b>	Multinational Rural Livelihoods and Adaptation to Climate Change Project.(RLACC)	Small construction works to climate proof .	<b>Prof. Hamadi I. Boga</b>	<b>YES</b>

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**ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**

<b>Ref</b>	<b>SC, SAGA or Public Fund's name</b>	<b>Principal activity of entity</b>	<b>Accounting Officer</b>	<b>Amount transferred during the year</b>	<b>Inter- entity reconciliations done?(yes/no)</b>
<b>1</b>	Agriculture and Food Authority(AFA)	To promote best practices in and regulate; the production, processing, marketing, grading, storage, collection and warehousing of agricultural produce and products.(Regulator)	<b>Prof. Hamadi I. Boga</b>	1,958,000,000	YES
<b>2.</b>	Agriculture Development Corporation(ADC)	To ensure the continued existence of the breeds and the availability of quality stock through production and supply of quality seed, technology transfers and training (Service)	<b>Prof. Hamadi I. Boga</b>	84,999,999.95	YES
<b>3.</b>	Bukura Agricultural College (BAC)	To Provide Quality Agricultural Education through Training, Innovation and Extension Services. (Training)	<b>Prof. Hamadi I. Boga</b>	260,000,000	YES

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4.	Kenya plant Health Inspectorate Service (KEPHIS)	To provide an effective and efficient science-based regulatory service for assurance on quality of agricultural inputs and produce. (Regulatory)	<b>Prof. Hamadi I. Boga</b>	199,999,999.00	YES
5.	Pest Control Products Board (PCPB)	To provide professional, efficient and effective regulatory service for manufacture, trade, safe use and disposal of pest control products. (Regulatory)	<b>Prof. Hamadi I. Boga</b>	116,321,436	YES
6.	National Cereals Produce Board(NCPB)	NCPB trades commercially in grains, provides grain post-harvest services, deals in fertilizer and other farm inputs like seeds, and offers clearing and forwarding services. It is an agent of the Government in the procurement, management, and distribution of Strategic Food Reserves (SFR) and Famine Relief Stocks.	<b>Prof. Hamadi I. Boga</b>	6,945,314,280.10	YES
7	Pyrethrum Regulatory Authority	Processing and marketing of Pyrethrum and other pyrethrum products	<b>Prof. Hamadi I. Boga</b>	462,000,000	YES

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9	Kenya School of Agriculture	To transform the agricultural sector through improvement and enhancement of productivity, value addition and marketing of farm produce through training and technology dissemination in modern and evolving agricultural technologies.	<b>Prof. Hamadi I. Boga</b>	16,145,847.35	YES
10	Commodity Fund	To Provide easily accessible and affordable credit and financial solutions to the agriculture sector. (Financial)	<b>Prof. Hamadi I. Boga</b>	80,000,000	YES
11	Kenya Climate Smart Agriculture Project	Improving livelihoods of local farmers	<b>Prof. Hamadi I. Boga</b>	5,975,485,465.85	YES
12	Nyayo Tea zones	To effectively protect the gazetted forest cover, achieve high quality tea and fuel wood production, and build a profitable Corporation.	<b>Prof. Hamadi I. Boga</b>	142,000,000	YES
13	National Agricultural and Rural Inc. Project	to increase agricultural productivity and profitability of targeted rural communities in selected Counties, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response	<b>Prof. Hamadi I. Boga</b>	4,252,631,236.35	YES

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14	Agricultural Sector Development Support Programme	To develop Sustainable Priority Value Chains for Improved Income and Food and Nutrition Security	<b>Prof. Hamadi I. Boga</b>	593,834,158	YES
15	Miraa Revitalization Project		<b>Prof. Hamadi I. Boga</b>	170,000,000	YES
16.	Kenya Tsetse and Trpanosomiasis Eradictaion Council	Recommend standards and guidelines for tsetse and trypanosomiasis eradication	<b>Prof. Hamadi I. Boga</b>	222,000,000	YES
17	Ministry of Environment (Kenya Met. Department)	The mandate of the KMD is to provide timely early warning weather and climate information for safety of life, protection of property and conservation of the natural environment. This mandate is anchored on Executive Orders on the structure and organization of the Government of Kenya and the World Meteorological Organization Convention.		179,528,700	YES

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**

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19	KARLO	To conduct agricultural research through the application of science, technology, and innovation to catalyze sustainable growth and development in agriculture and livestock Product Value Chains	<b>Prof. Hamadi I. Boga</b>	4,523,000,000	YES
20	KAGRIC	To produce, distribute and conserve high quality animal germplasm as well as provide related services through cutting-edge technology to contribute to optimal national livestock productivity for socioeconomic development.”	<b>Prof. Hamadi I. Boga</b>	357,000,000	YES
21	Emergency Locust Response Programme	To prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya’s systems for preparedness.	<b>Prof. Hamadi I. Boga</b>	600,000,000	YES
22	Commodities Fund		<b>Prof. Hamadi I. Boga</b>	80,000,000	YES

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
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23	State Department for Livestock	<p>i).Formulation, and implementation of agricultural monitoring of agricultural legislations, regulations and policies</p> <p>ii). Supporting agricultural research and promoting technology delivery and</p> <p>iii).Facilitating and representing agricultural state corporations in the government</p> <p>iv).Development, implementation and coordination of programmes in the agricultural sector</p>		50,634,200	YES
24	Warehouse Receipt System Council	To facilitate the establishment, maintenance and development of the Warehouse Receipt System for agricultural commodities produced in Kenya.	<b>Prof. Hamadi I. Boga</b>	75,000,000	YES

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
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**ANNEX 5 – CONTINGENT LIABILITIES REGISTER**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1	Court award –Arbitration on Maize Subsidy Pending Bill	Maize millers	KES	40,226,024.55	2021/22 Financial Year	Payable
2	Court award –Arbitration on Fertilizer Pending Bill	Export Trading Company	KES	29,165,498.80	2021/22 Financial Year	Payable
3	Court award –Malindi HCJR No. 7 of 2019	Beatrice Kambua Muthami	KES	1,001,045.25	2021/22 Financial Year	Payable
4	Court award –Arbitration on Maize Subsidy Pending Bill	Unga Limited	KES	699,570.00	2021/22 Financial Year	Payable
5	Court award –Arbitration on Restructuring of ADC	MA Consulting Group	KES	355,000.00	2021/22 Financial Year	Payable
6	Court award – arbitration on Maize Subsidy Pending Bills	Export Trading Company	KES	452,324.86	2021/22 Financial Year	Payable

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**  
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**For the year ended 30, June 2021.**

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**ANNEX 6- REPORTS GENERATED FROM IFMIS**

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

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



### Trial Balance Comparison Report

Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310202 Capital Grants from Foreign Governments	0.00	365,092,896.00	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	365,092,896.00	0.00	0.00
<b>1310000 Grants from Foreign Governments</b>	<b>0.00</b>	<b>365,092,896.00</b>	<b>0.00</b>	<b>0.00</b>
1320202 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	0.00	0.00	0.00
<b>1320000 Grants from International Organisations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110101 Basic Salaries - Civil Service	526,267,094.80	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	526,267,094.80	0.00	0.00	0.00
2110201 Contractual Employees	153,256,761.30	0.00	0.00	0.00
2110202 Casual Labour - Others	22,885,578.85	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	176,142,340.15	0.00	0.00	0.00
2110301 House Allowance	173,844,798.85	0.00	0.00	0.00
2110306 Foreign Service Allowance (Overseas Addition)	21,583,092.00	0.00	0.00	0.00
2110307 Hardship Allowance	4,036,800.00	0.00	0.00	0.00
2110311 Transfer Allowance	398,645.00	0.00	0.00	0.00
2110312 Responsibility Allowance	568,177.00	0.00	0.00	0.00
2110313 Entertainment Allowance	2,103,749.50	0.00	0.00	0.00
2110314 Transport Allowance	72,523,422.75	0.00	0.00	0.00
2110315 Extrenuous Allowance	19,421,249.50	0.00	0.00	0.00
2110317 Domestic Servant Allowance	483,600.00	0.00	0.00	0.00
2110318 n Practising Allowance	680,000.00	0.00	0.00	0.00
2110320 Leave Allowance	7,865,810.15	0.00	0.00	0.00
2110327 Ministerial Allowance	3,300,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	306,809,344.75	0.00	0.00	0.00
2110402 Refund of Medical Expenses - Inpatient	2,867,500.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	2,867,500.00	0.00	0.00	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>1,012,086,279.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2120201 Employer Contributions to National Social and Health Insurance Scheme	2,038,736.00	0.00	0.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	2,038,736.00	0.00	0.00	0.00
<b>2120000 Social Contributions</b>	<b>2,038,736.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2210101 Electricity	20,538,366.50	0.00	0.00	0.00
2210102 Water and Sewerage Charges	2,759,332.50	0.00	0.00	0.00
2210103 Gas expenses	173,298.00	0.00	0.00	0.00
2210106 Utilities, Supplies- Other (	4,205,654.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	27,676,651.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	24,087,520.15	0.00	0.00	0.00
2210202 Internet Connections	39,022,080.10	0.00	0.00	0.00
2210203 Courier & Postal Services	207,889.50	0.00	0.00	0.00
2210200 Communication, Supplies and Services	63,317,489.75	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	58,388,495.05	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	77,548,435.50	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	1,488,262,906.40	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	89,800.00	0.00	0.00	0.00
<b>2210300 Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,624,289,636.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2210401 Travel Costs (airlines, bus, railway, etc.)	13,376,683.50	0.00	0.00	0.00
2210402 Accommodation	369,902.50	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	134,934,537.40	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	171,028.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210400 Foreign Travel and Subsistence, and other transportation costs	148,852,151.40	0.00	0.00	0.00
2210502 Publishing & Printing Services	16,255,232.60	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	269,239.00	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	32,824,755.65	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	13,171,794.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	62,521,021.25	0.00	0.00	0.00
2210602 Payment of Rents and Rates - Residential	8,107,357.20	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	49,498,540.65	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	224,894,417.50	0.00	0.00	0.00
2210600 Rentals of Produced Assets	282,500,315.35	0.00	0.00	0.00
2210701 Travel Allowance	552,133,336.20	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	67,687,974.50	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	20,281,259.25	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	11,208,672.30	0.00	0.00	0.00
2210706 Book Allowance	100,670,775.10	0.00	0.00	0.00
2210708 Trainer Allowance	3,499,961.00	0.00	0.00	0.00
2210709 Research Allowance	137,911,836.25	0.00	0.00	0.00
2210710 Accommodation Allowance	106,912,444.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	220,926,732.45	0.00	0.00	0.00
2210712 Trainee Allowance	3,916,600.00	0.00	0.00	0.00
2210714 Gender Mainstreaming	285,690.00	0.00	0.00	0.00
2210700 Training Expenses	1,225,435,281.05	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	7,520,255.75	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	62,903,628.00	0.00	0.00	0.00
2210808 Purchase of Coffins	512,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servl	70,935,883.75	0.00	0.00	0.00
2210904 Motor Vehicle Insurance	5,043,670.80	0.00	0.00	0.00
2210910 Medical Insurance	13,276,495.00	0.00	0.00	0.00
2210999 Insurance Costs - Other (Budge	258,532,810.00	0.00	0.00	0.00
2210900 Insurance Costs	276,852,975.80	0.00	0.00	0.00
2211003 Veterinarian Supplies and Materials	688,616.50	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	696,397,911.55	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	67,117,541.65	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	744,663,467.50	0.00	0.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	32,000,000.00	0.00	0.00	0.00
2211009 Education and Library Supplies	1,721,328.05	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	465,000.00	0.00	0.00	0.00
2211015 Foods and Rations	3,443,083.50	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,618,302.00	0.00	0.00	0.00
2211021 Purchase of Bedding and Linen	907,293.00	0.00	0.00	0.00
2211023 Supplies for Production	12,179,095.00	0.00	0.00	0.00
2211029 Purchase of Safety Gear	14,368,189.50	0.00	0.00	0.00
2211000 Specialised Materials and Supp	1,575,569,828.25	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	58,461,030.40	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	26,663,019.50	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,239,477.75	0.00	0.00	0.00
2211100 Office and General Supplies and Services	86,363,527.65	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	315,808,001.85	0.00	0.00	0.00
2211202 Refined Fuels and Lubricants for Production	180,762.00	0.00	0.00	0.00
2211203 Refined Fuels and Lubricants -- Other	36,152.00	0.00	0.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	129,115.50	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	316,154,031.35	0.00	0.00	0.00
2211301 Bank Service Commission and Charges	327,568.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning	13,838,445.20	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
<b>Services</b>				
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	488,800.00	0.00	0.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	91,079,104.05	0.00	0.00	0.00
2211310 Contracted Professional Services	1,127,058,278.50	0.00	0.00	0.00
2211311 Contracted Technical Services	337,540,631.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	1,718,000.00	0.00	0.00	0.00
2211323 Laundry Expenses	185,065.50	0.00	0.00	0.00
2211300 Other Operating Expenses	1,572,235,892.25	0.00	0.00	0.00
<b>2210000 Goods and Services</b>	<b>7,332,704,685.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	49,608,529.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	49,608,529.00	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	555,891.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	85,129.50	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,253,366.00	0.00	0.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	49,480,674.30	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	593,600.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	630,550.00	0.00	0.00	0.00
2220212 Maintenance of Communications Equipment	36,800.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	52,636,010.80	0.00	0.00	0.00
<b>2220000 Routine Maintenance</b>	<b>102,244,539.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2520201 Subsidies to Financial Private Enterprises	979,901,638.60	0.00	0.00	0.00
2520200 Subsidies to Financial Private Enterprises	979,901,638.60	0.00	0.00	0.00
<b>2520000 Subsidies to Private Enterprises</b>	<b>979,901,638.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	13,923,314,279.05	0.00	0.00	0.00
2630152 Bukura Agricultural College	180,000,000.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	14,103,314,279.05	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	1,338,467,283.35	0.00	0.00	0.00
2630203 Capital Grants to Other levels of government	12,295,293,672.50	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	13,633,760,955.85	0.00	0.00	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>27,737,075,234.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2640503 Other Capital Grants and Trans	170,000,000.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	170,000,000.00	0.00	0.00	0.00
<b>2640000 Other Transfers and Emergency Relief</b>	<b>170,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2710102 Gratuity - Civil Servants	3,234,969.15	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	3,234,969.15	0.00	0.00	0.00
<b>2710000 Social Security Benefits</b>	<b>3,234,969.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	12,000,000.00	0.00	0.00	0.00
3110200 Construction of Building	12,000,000.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	72,840,403.60	0.00	0.00	0.00
3110300 Refurbishment of Buildings	72,840,403.60	0.00	0.00	0.00
3110502 Water Supplies and Sewerage	250,000.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	728,397,793.65	0.00	0.00	0.00
3110500 Construction and Civil Works	728,647,793.65	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	211,779,772.00	0.00	0.00	0.00
3110704 Purchase of Bicycles and Motorcycles	28,224,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	240,003,772.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	1,821,129.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,821,129.00	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	273,232.25	0.00	0.00	0.00
3110900 Purchase of Household Furniture and	273,232.25	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
<b>Institutional Equipment</b>				
3111001 Purchase of Office Furniture and Fittings	2,940,425.80	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	41,005,039.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	1,880,000.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	45,825,464.80	0.00	0.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	344,309.00	0.00	0.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	137,722.25	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	1,463,543.00	0.00	0.00	0.00
3111110 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	17,608,945.50	0.00	0.00	0.00
3111112 Purchase of Software	172,153.50	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	19,726,673.25	0.00	0.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	282,388.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	282,388.00	0.00	0.00	0.00
3111301 Purchase of Certified Crop Seed	136,984,189.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	136,984,189.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	239,503,276.00	0.00	0.00	0.00
3111499 Research, Feasibility Studies	107,370,310.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	346,873,586.00	0.00	0.00	0.00
3111504 Other Infrastructure and Civil Works	247,275,626.15	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	247,275,626.15	0.00	0.00	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>1,852,554,257.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3120101 Maize and Beans	5,584,034,231.45	0.00	0.00	0.00
3120100 Acquisition of Strategic Stocks	5,584,034,231.45	0.00	0.00	0.00
<b>3120000 Acquisition of Inventories, Stock and Commodities</b>	<b>5,584,034,231.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3520304 Sale of Goods and Fees for Services	0.00	11,391,963.00	0.00	0.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	11,391,963.00	0.00	0.00
<b>3520000 Receipts from Sales of Inventories</b>	<b>0.00</b>	<b>11,391,963.00</b>	<b>0.00</b>	<b>0.00</b>
5120202 Borrowing from International Organizations	0.00	1,412,121,985.90	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	1,412,121,985.90	0.00	0.00
<b>5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities</b>	<b>0.00</b>	<b>1,412,121,985.90</b>	<b>0.00</b>	<b>0.00</b>
6510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	42,593,490.00	0.00	0.00	0.00
6510300	42,593,490.00	0.00	0.00	0.00
<b>6510000 Special Accounts</b>	<b>42,593,490.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6530101 Ministry HQ Recurrent Bank A/C	22,073.35	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	22,073.35	0.00	0.00	0.00
<b>6530000 Recurrent Bank Accounts</b>	<b>22,073.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6540101 Ministry HQ Development Bank A	356,696,184.15	0.00	0.00	0.00
6540119 Drought Resilience and Sustainable Land Project (DRSLP) GOK	4,658.40	0.00	0.00	0.00
6540100 Development Bank Accounts	356,700,842.55	0.00	0.00	0.00
6541113 Fertilizer Proceeds Account	7,315,321.75	0.00	0.00	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	76,741.35	0.00	0.00	0.00
6541119 Small Scale Irrigation and Value Addition Project (Grant)	688,469.75	0.00	0.00	0.00
6541131 Enable Youth Kenya Programme	9,831,926.10	0.00	0.00	0.00
6541100	17,912,458.95	0.00	0.00	0.00
<b>6540000 Development Bank Accounts</b>	<b>374,613,301.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6550101 Ministry HQ Deposit Bank A/C	164,118,413.85	0.00	0.00	0.00
6550100 Deposit Bank Accounts	164,118,413.85	0.00	0.00	0.00
<b>6550000 Deposit Bank Account</b>	<b>164,118,413.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6570101 Co-Operative Bank of Kenya (He	1,691,827,073.50	0.00	1,717,861,947.00	0.00
6570100 Project Specific Bank Accounts	1,691,827,073.50	0.00	1,717,861,947.00	0.00
<b>6570000 Project Specific Bank Accounts</b>	<b>1,691,827,073.50</b>	<b>0.00</b>	<b>1,717,861,947.00</b>	<b>0.00</b>
6580101 Cash	3,956,631.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	3,956,631.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6580000 Cash in Hand	3,956,631.00	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
6760103 Temporary Imprests	4,222,000.00	0.00	0.00	0.00
6760100 Imprests	4,222,000.00	0.00	0.00	0.00
6760000 Government Imprests	4,222,000.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	164,118,413.85	0.00	0.00
7310100 General Deposits Items	0.00	164,118,413.85	0.00	0.00
7310000 Deposits	0.00	164,118,413.85	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
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	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
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
7320200 Other General Liabilities	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
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	43,370,948,241.10	0.00	0.00
9910209 Remittances to Exchequer Miscellaneous Revenue	0.00	15,692,109.45	0.00	0.00
9910200 Exchequer Provisions	0.00	43,386,640,350.55	0.00	0.00
9910401 Banks- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910403 Receivables- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910400 Prior Year Adjustments	0.00	0.00	0.00	0.00
9910000 Provisions	0.00	43,386,640,350.55	0.00	0.00
9990101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990100 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990200 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990400 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990000 Opening Balance Reserves	10,002,601,888.00	11,720,463,835.00	10,002,601,888.00	11,720,463,835.00
<b>Total</b>	<b>57,059,829,444.30</b>	<b>57,059,829,444.30</b>	<b>11,720,463,835.00</b>	<b>11,720,463,835.00</b>

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: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	365,092,896.00	0.00
Exchequer releases	4	43,370,948,241.10	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	1,014,125,015.70	0.00
Use of goods and Services	13	7,434,949,225.60	0.00
Subsidies	14	979,901,638.60	0.00
Transfers to Other Government Units	15	27,907,075,234.90	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,234,969.15	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		159,896,413.85	0.00
<b>Prior year adjustments</b>		15,692,109.45	0.00
<b>Net Cash From Operating Activities</b>	A	6,572,343,576.45	0.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	11,391,963.00	0.00
Acquisition of Assets	18	7,436,588,489.15	0.00
<b>Net Cash Flow From Investing Activities</b>	B	(7,425,196,526.15)	0.00
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,412,121,985.90	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	1,412,121,985.90	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	559,269,036.20	0.00
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		1,717,861,947.00	0.00
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	2,277,130,983.20	1,717,861,947.00

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: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	2,273,174,352.20	1,717,861,947.00
Cash Balances	22B	3,956,631.00	0.00
<b>Total Cash And Cash Equivalents</b>		<b>2,277,130,983.20</b>	<b>1,717,861,947.00</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	4,222,000.00	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,281,352,983.20</b>	<b>1,717,861,947.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	164,118,413.85	0.00
<b>NET FINANCIAL ASSETS</b>		<b>2,117,234,569.35</b>	<b>1,717,861,947.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	1,717,861,947.00	0.00
Prior Year Adjustment	26	15,692,109.45	0.00
Surplus/Deficit for the Year		383,680,512.90	0.00
<b>NET FINANCIAL POSITION</b>		<b>2,117,234,569.35</b>	<b>0.00</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statement of Budget Execution - Development Expenditure**  
 Entity: 1169-State Department for Crop Development & Agricultural Research  
 Current Period: JUL-20 To JUN-21



	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%
<b>RECEIPTS</b>								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	640,161,980.00	0.00	43,800,000.00	683,961,980.00	365,092,896.00	318,869,084.00	53.38%
	4	0.00	0.00	0.00	0.00	22,669,636,550.55	(22,669,636,550.55)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	3,785,849,942.00	0.00	(1,779,000,000.00)	2,006,849,942.00	1,412,121,985.90	594,727,956.10	70.37%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	<b>4,426,011,922.00</b>	<b>0.00</b>	<b>(1,735,200,000.00)</b>	<b>2,690,811,922.00</b>	<b>24,446,851,432.45</b>	<b>(21,756,039,510.45)</b>	<b>908.53%</b>
<b>PAYMENTS</b>								
	12	183,900,000.00	0.00	(26,232,000.00)	157,668,000.00	153,743,954.20	3,924,045.80	97.51%
	13	8,706,198,573.00	0.00	(1,112,768,782.00)	7,593,429,791.00	7,287,591,908.95	305,837,882.05	95.97%
	14	4,454,786,000.00	0.00	(2,745,069,638.00)	1,709,716,362.00	979,901,638.60	729,814,723.40	57.31%
	15	14,543,100,251.00	0.00	389,021,563.00	14,932,121,814.00	13,803,760,955.85	1,128,360,858.15	92.44%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	3,121,992,568.00	0.00	(827,662,079.00)	2,294,330,489.00	1,843,659,574.70	450,670,914.30	80.36%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	<b>31,009,977,392.00</b>	<b>0.00</b>	<b>(4,322,710,936.00)</b>	<b>26,687,266,456.00</b>	<b>24,068,658,032.30</b>	<b>2,618,608,423.70</b>	<b>90.19%</b>



**Statement of Budget Execution - Development Expenditure**

Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statment of Budget Execution - Development Expenditure**  
 Entity: 1169-State Department for Crop Development & Agricultural Research  
 Current Period: JUL-20 To JUN-21

	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%
<b>RECEIPTS</b>								
1		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3		640,161,980.00	0.00	43,800,000.00	683,961,980.00	365,092,896.00	318,869,084.00	53.38%
4		0.00	0.00	0.00	0.00	22,669,636,550.55	(22,669,636,550.55)	0.00%
5		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7		3,785,849,942.00	0.00	(1,779,000,000.00)	2,006,849,942.00	1,412,121,985.90	594,727,956.10	70.37%
8		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	4,426,011,922.00	0.00	(1,735,200,000.00)	2,690,811,922.00	24,446,851,432.45	(21,756,039,510.45)	908.53%
<b>PAYMENTS</b>								
12		183,900,000.00	0.00	(26,232,000.00)	157,668,000.00	153,743,954.20	3,924,045.80	97.51%
13		8,706,198,573.00	0.00	(1,112,768,782.00)	7,593,429,791.00	7,287,591,908.95	305,837,882.05	95.97%
14		4,454,786,000.00	0.00	(2,745,069,638.00)	1,709,716,362.00	979,901,638.60	729,814,723.40	57.31%
15		14,543,100,251.00	0.00	389,021,563.00	14,932,121,814.00	13,803,760,955.85	1,128,360,858.15	92.44%
16		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18		3,121,992,568.00	0.00	(827,662,079.00)	2,294,330,489.00	1,843,659,574.70	450,670,914.30	80.36%
19		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	31,009,977,392.00	0.00	(4,322,710,936.00)	26,687,266,456.00	24,068,658,032.30	2,618,608,423.70	90.19%



**Statement of Budget Execution - Development Expenditure**

Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



**Statment of Budget Execution**

Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

	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%
<b>RECEIPTS</b>								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	640,161,980.00	0.00	43,800,000.00	683,961,980.00	365,092,896.00	318,869,084.00	53.38%
	4	0.00	0.00	0.00	0.00	43,370,948,241.10	(43,370,948,241.10)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	3,785,849,942.00	0.00	(1,779,000,000.00)	2,006,849,942.00	1,412,121,985.90	594,727,956.10	70.37%
	8	2,674,000,000.00	0.00	(43,925,000.00)	2,630,075,000.00	11,391,963.00	2,618,683,037.00	0.43%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		7,100,011,922.00	0.00	(1,779,125,000.00)	5,320,886,922.00	45,159,555,086.00	(39,838,668,164.00)	848.72%
<b>PAYMENTS</b>								
	12	1,258,900,000.00	0.00	(219,812,370.00)	1,039,087,630.00	1,014,125,015.70	24,962,614.30	97.60%
	13	8,877,912,366.00	0.00	(1,129,397,393.00)	7,748,514,973.00	7,434,949,225.60	313,565,747.40	95.95%
	14	4,454,786,000.00	0.00	(2,745,069,638.00)	1,709,716,362.00	979,901,638.60	729,814,723.40	57.31%
	15	24,077,100,251.00	0.00	7,572,335,844.00	31,649,436,095.00	27,907,075,234.90	3,742,360,860.10	88.18%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	6,000,000.00	0.00	0.00	6,000,000.00	3,234,969.15	2,765,030.85	53.92%
	18	3,133,749,190.00	0.00	4,755,075,763.00	7,888,824,953.00	7,436,588,489.15	452,236,463.85	94.27%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	41,808,447,807.00	0.00	8,233,132,206.00	50,041,580,013.00	44,775,874,573.10	5,265,705,439.90	89.48%
	<b>Total</b>							



**Statement of Budget Execution**

Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	365,092,896.00	0.00
Exchequer releases	4	43,370,948,241.10	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,412,121,985.90	0.00
Proceeds from Sales of Assets	8	11,391,963.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>45,159,555,086.00</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,014,125,015.70	0.00
Use of goods and Services	13	7,434,949,225.60	0.00
Subsidies	14	979,901,638.60	0.00
Transfers to Other Government Units	15	27,907,075,234.90	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,234,969.15	0.00
Acquisition of Assets	18	7,436,588,489.15	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>44,775,874,573.10</b>	<b>0.00</b>
	<b>SURPLUS/DEFICIT</b>	<b>383,680,512.90</b>	<b>0.00</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	365,092,896.00	0.00
Exchequer releases	4	43,370,948,241.10	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,412,121,985.90	0.00
Proceeds from Sales of Assets	8	11,391,963.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>45,159,555,086.00</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,014,125,015.70	0.00
Use of goods and Services	13	7,434,949,225.60	0.00
Subsidies	14	979,901,638.60	0.00
Transfers to Other Government Units	15	27,907,075,234.90	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,234,969.15	0.00
Acquisition of Assets	18	7,436,588,489.15	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>44,775,874,573.10</b>	<b>0.00</b>
	<b>SURPLUS/DEFICIT</b>	<b>383,680,512.90</b>	<b>0.00</b>

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: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

### 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
<b>TOTAL</b>		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
<b>TOTAL</b>		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	365,092,896.00	0.00
Grants from International Organisations	1320000	0.00	0.00
<b>TOTAL</b>		365,092,896.00	0.00

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	5,920,879,999.75	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	12,163,991,165.35	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	5,061,759,330.05	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	20,224,317,745.95	0.00
<b>TOTAL</b>		43,370,948,241.10	0.00

### 5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
<b>TOTAL</b>		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
<b>TOTAL</b>		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	1,412,121,985.90	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		1,412,121,985.90	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	11,391,963.00	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
<b>TOTAL</b>		11,391,963.00	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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Repayment)	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/c's	1990100	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	526,267,094.80	0.00
Basic Wages - Temporary Employees	2110200	176,142,340.15	0.00
Personal Allowances paid as part of Salary	2110300	306,809,344.75	0.00
Personal Allowances paid as Reimbursements	2110400	2,867,500.00	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	2,038,736.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		<b>1,014,125,015.70</b>	<b>0.00</b>

#### 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	27,676,651.00	0.00
Communication, Supplies and Services	2210200	63,317,489.75	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	1,624,289,636.95	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	148,852,151.40	0.00
Printing, Advertising and Information Supplies and Services	2210500	62,521,021.25	0.00
Rentals of Produced Assets	2210600	282,500,315.35	0.00
Training Expenses	2210700	1,225,435,281.05	0.00
Hospitality Supplies and Services	2210800	70,935,883.75	0.00
Insurance Costs	2210900	276,852,975.80	0.00
Specialised Materials and Supplies	2211000	1,575,569,828.25	0.00
Office and General Supplies and Services	2211100	86,363,527.65	0.00
Fuel Oil and Lubricants	2211200	316,154,031.35	0.00
Other Operating Expenses	2211300	1,572,235,892.25	0.00
Routine Maintenance - Vehicles	2220100	49,608,529.00	0.00
Routine Maintenance - Other Assets	2220200	52,636,010.80	0.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>7,434,949,225.60</b>	<b>0.00</b>

#### 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	979,901,638.60	0.00
<b>TOTAL</b>		<b>979,901,638.60</b>	<b>0.00</b>

#### 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	14,103,314,279.05	0.00
Capital Grants to Government Agencies and other	2630200	13,633,760,955.85	0.00

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	170,000,000.00	0.00
<b>TOTAL</b>		<b>27,907,075,234.90</b>	<b>0.00</b>

**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
<b>TOTAL</b>	<b>2649900</b>	<b>0.00</b>	<b>0.00</b>

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	3,234,969.15	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>3,234,969.15</b>	<b>0.00</b>

**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	12,000,000.00	0.00
Refurbishment of Buildings	3110300	72,840,403.60	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	728,647,793.65	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	240,003,772.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	1,821,129.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	273,232.25	0.00
Purchase of Office Furniture and General Equipment	3111000	45,825,464.80	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	19,726,673.25	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	282,388.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	136,984,189.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	346,873,586.00	0.00
Rehabilitation of Civil Works	3111500	247,275,626.15	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	5,584,034,231.45	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
<b>TOTAL</b>		<b>7,436,588,489.15</b>	<b>0.00</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**22A Bank Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	42,593,490.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	22,073.35	0.00
Development Bank Accounts	6540000	374,613,301.50	0.00
Deposit Bank Account	6550000	164,118,413.85	0.00
Project Specific Bank Accounts	6570000	1,691,827,073.50	1,717,861,947.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		<b>2,273,174,352.20</b>	<b>1,717,861,947.00</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	3,956,631.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>3,956,631.00</b>	<b>0.00</b>

**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	4,222,000.00	0.00
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
<b>TOTAL</b>		4,222,000.00	0.00

#### 24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	164,118,413.85	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
<b>TOTAL</b>		164,118,413.85	0.00

#### 25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	1,717,861,947.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
<b>TOTAL</b>		1,717,861,947.00	0.00

#### 26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	15,692,109.45	0.00
<b>TOTAL</b>		15,692,109.50	0.00



### Budget Execution By Programmes and Sub-Programmes

Entity: 1169-State Department for Crop Development & Agricultural Research

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
<b>0107000000</b>		<b>General Administration Planning and Support Services</b>	<b>4,553,704,637.00</b>	<b>3,251,544,288.95</b>	<b>1,302,160,348.05</b>
	0107010000	Agricultural Policy, Legal and Regulatory Frameworks	4,504,889,869.00	3,206,367,328.40	1,298,522,540.60
	0107020000	Agricultural Planning and Financial Management	48,814,768.00	45,176,960.55	3,637,807.45
<b>0108000000</b>		<b>Crop Development and Management</b>	<b>37,455,028,183.00</b>	<b>35,267,451,187.85</b>	<b>2,187,576,995.15</b>
	0108010000	Land and Crops Development	18,259,135,290.00	17,003,022,190.40	1,256,113,099.60
	0108020000	Food Security Initiatives	17,480,125,308.00	16,905,045,245.50	575,080,062.50
	0108030000	Quality Assurance and Monitoring of Outreach Services	1,715,767,585.00	1,359,383,751.95	356,383,833.05
<b>0109000000</b>		<b>Agribusiness and Information Management</b>	<b>1,561,876,735.00</b>	<b>1,113,673,462.10</b>	<b>448,203,272.90</b>
	0109010000	Agribusiness and Market Development	1,513,248,984.00	1,068,977,443.70	444,271,540.30
	0109020000	Agricultural Information Management	48,627,751.00	44,696,018.40	3,931,732.60
<b>0120000000</b>			<b>6,470,970,458.00</b>	<b>5,143,205,634.20</b>	<b>1,327,764,823.80</b>
	0120020000		5,425,470,458.00	4,520,205,634.20	905,264,823.80
	0120030000		1,045,500,000.00	623,000,000.00	422,500,000.00
		<b>Grand Total</b>	<b>50,041,580,013.00</b>	<b>44,775,874,573.10</b>	<b>5,265,705,439.90</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Budget Execution by Programme and Economic Classification

Entity: 1169-State Department for Crop Development & Agricultural Research

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
<b>0107000000</b>		<b>General Administration Planning and Support Services</b>	<b>4,553,704,637.00</b>	<b>3,251,544,288.95</b>	<b>1,302,160,348.05</b>
	2110000	Wages and Salary Contributions	258,428,528.00	261,397,208.20	(2,968,680.20)
	2210000	Goods and Services	216,241,633.00	223,708,524.60	(7,466,891.60)
	2220000	Routine Maintenance	7,089,544.00	5,116,386.00	1,973,158.00
	2630000	Grants & Transfer To Other Govt. Units	4,002,321,436.00	2,736,321,435.00	1,266,000,001.00
	2710000	Social Security Benefits	6,000,000.00	3,234,969.15	2,765,030.85
	3110000	Acquisition of Fixed Capital Assets	63,623,496.00	21,765,766.00	41,857,730.00
<b>0108000000</b>		<b>Crop Development and Management</b>	<b>37,455,028,183.00</b>	<b>35,267,451,187.85</b>	<b>2,187,576,995.15</b>
	2110000	Wages and Salary Contributions	618,502,502.00	634,573,079.40	(16,070,577.40)
	2210000	Goods and Services	6,720,208,115.00	6,701,292,385.85	18,915,729.15
	2220000	Routine Maintenance	76,132,134.00	91,100,951.80	(14,968,817.80)
	2520000	Subsidies to Private Enterprises	1,709,716,362.00	979,901,638.60	729,814,723.40
	2630000	Grants & Transfer To Other Govt. Units	21,062,614,659.00	19,898,753,799.90	1,163,860,859.10
	2640000	Other Transfers and Emergency Relief	180,000,000.00	170,000,000.00	10,000,000.00
	3110000	Acquisition of Fixed Capital Assets	1,498,820,180.00	1,207,795,100.85	291,025,079.15
	3120000	Acquisition of Inventories, Stock and Commodities	5,584,034,231.00	5,584,034,231.45	(0.45)
	3130000	Acquisition of Land and Intangible Assets	5,000,000.00	0.00	5,000,000.00
<b>0109000000</b>		<b>Agribusiness and Information Management</b>	<b>1,561,876,735.00</b>	<b>1,113,673,462.10</b>	<b>448,203,272.90</b>
	2110000	Wages and Salary Contributions	105,569,424.00	91,879,805.20	13,689,618.80
	2120000	Social Contributions	2,038,736.00	2,038,736.00	0.00
	2210000	Goods and Services	713,406,730.00	404,232,228.05	309,174,501.95
	2220000	Routine Maintenance	11,469,459.00	6,027,202.00	5,442,257.00
	3110000	Acquisition of Fixed Capital Assets	729,392,386.00	609,495,490.85	119,896,895.15
<b>0120000000</b>			<b>6,470,970,458.00</b>	<b>5,143,205,634.20</b>	<b>1,327,764,823.80</b>
	2110000	Wages and Salary Contributions	54,548,440.00	24,236,186.90	30,312,253.10
	2210000	Goods and Services	3,967,358.00	3,471,547.30	495,810.70
	2630000	Grants & Transfer To Other Govt. Units	6,404,500,000.00	5,102,000,000.00	1,302,500,000.00
	3110000	Acquisition of Fixed Capital Assets	7,954,660.00	13,497,900.00	(5,543,240.00)
		<b>Grand Total</b>	<b>50,041,580,013.00</b>	<b>44,775,874,573.10</b>	<b>5,265,705,439.90</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Budget Execution by Heads and Programmes

Entity: 1169-State Department for Crop Development & Agricultural Research

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
1169000100		<b>Headquarters Administrative Services.</b>	266,587,717.00	271,698,657.50	(5,110,940.50)
	0107000000	General Administration Planning and Support Services	266,587,717.00	271,698,657.50	(5,110,940.50)
1169000200		<b>Agriculture Attachees Offices.</b>	64,080,215.00	58,613,482.00	5,466,733.00
	0109000000	Agribusiness and Information Management	64,080,215.00	58,613,482.00	5,466,733.00
1169000300		<b>Central Planning and Project Monitoring Unit (CPPMU).</b>	12,720,044.00	13,676,088.05	(956,044.05)
	0107000000	General Administration Planning and Support Services	12,720,044.00	13,676,088.05	(956,044.05)
1169000500		<b>Finance and Accounts Department.</b>	30,909,467.00	30,784,768.95	124,698.05
	0107000000	General Administration Planning and Support Services	30,909,467.00	30,784,768.95	124,698.05
1169000600		<b>Policy and Agricultural Development Coordination Services.</b>	20,857,027.00	24,157,235.30	(3,300,208.30)
	0107000000	General Administration Planning and Support Services	20,857,027.00	24,157,235.30	(3,300,208.30)
1169000700		<b>Pesticide Control Products Board (PCPB).</b>	169,000,000.00	90,000,000.00	79,000,000.00
	0107000000	General Administration Planning and Support Services	169,000,000.00	90,000,000.00	79,000,000.00
1169000900		<b>Kenya Plant Health Inspectorate Services (KEPHIS).</b>	1,497,000,000.00	199,999,999.00	1,297,000,001.00
	0107000000	General Administration Planning and Support Services	1,497,000,000.00	199,999,999.00	1,297,000,001.00
1169001000		<b>Headquarters Land and Crop Development Services.</b>	196,919,221.00	215,947,658.90	(19,028,437.90)
	0107000000	General Administration Planning and Support Services	2,064,545.00	608,756.00	1,455,789.00
	0108000000	Crop Development and Management	193,594,676.00	215,338,902.90	(21,744,226.90)
	0109000000	Agribusiness and Information Management	1,260,000.00	0.00	1,260,000.00
1169001300		<b>Agriculture Engineering Services.</b>	20,876,813.00	23,105,984.90	(2,229,171.90)
	0108000000	Crop Development and Management	20,876,813.00	23,105,984.90	(2,229,171.90)
1169001400		<b>State Corporations Unit.</b>	4,073,660.00	4,117,808.20	(44,148.20)
	0107000000	General Administration Planning and Support Services	4,073,660.00	4,117,808.20	(44,148.20)
1169001500		<b>Agriculture Development Headquarters Technical Services.</b>	6,733,378.00	6,542,406.90	190,971.10
	0108000000	Crop Development and Management	6,733,378.00	6,542,406.90	190,971.10
1169001600		<b>Agriculture Technology Development and Testing Stations.</b>	57,076,413.00	55,711,723.35	1,364,689.65
	0108000000	Crop Development and Management	57,076,413.00	55,711,723.35	1,364,689.65
1169002100		<b>Agricultural Business Market Development and Agricultural Informati.</b>	22,271,837.00	17,667,198.60	4,604,638.40
	0109000000	Agribusiness and Information Management	22,271,837.00	17,667,198.60	4,604,638.40
1169002200		<b>Agricultural Information Resource Centre.</b>	48,627,751.00	44,696,018.40	3,931,732.60
	0109000000	Agribusiness and Information Management	48,627,751.00	44,696,018.40	3,931,732.60
1169002300		<b>Kenya School of Agriculture.</b>	92,667,190.00	89,390,142.95	3,277,047.05
	0108000000	Crop Development and Management	92,667,190.00	89,390,142.95	3,277,047.05
1169002400		<b>Bukura Agricultural College.</b>	400,000,000.00	180,000,000.00	220,000,000.00
	0108000000	Crop Development and Management	400,000,000.00	180,000,000.00	220,000,000.00
1169003100		<b>National Food Security</b>	12,531,848,512.00	12,531,845,111.55	3,400.45
	0108000000	Crop Development and Management	12,531,848,512.00	12,531,845,111.55	3,400.45
1169003300		<b>Agriculture and Food Authority</b>	1,883,000,000.00	1,883,000,000.00	0.00

		<b>(AFA).</b>			
	0107000000	General Administration Planning and Support Services	1,883,000,000.00	1,883,000,000.00	0.00
<b>1169003500</b>		<b>Market Development &amp; Agricultural Advisory Services.</b>	<b>131,757,522.00</b>	<b>128,971,347.45</b>	<b>2,786,174.55</b>
	0108000000	Crop Development and Management	131,757,522.00	128,971,347.45	2,786,174.55
<b>1169003600</b>		<b>Agricultural Development Corporation.</b>	<b>35,000,000.00</b>	<b>34,999,999.95</b>	<b>0.05</b>
	0108000000	Crop Development and Management	35,000,000.00	34,999,999.95	0.05
<b>1169003700</b>		<b>Agricultural Projects Coordination Unit (APCU).</b>	<b>5,185,257.00</b>	<b>716,103.55</b>	<b>4,469,153.45</b>
	0107000000	General Administration Planning and Support Services	5,185,257.00	716,103.55	4,469,153.45
<b>1169003800</b>		<b>Pyrethrum Processing Company of Kenya (PPCK).</b>	<b>132,000,000.00</b>	<b>132,000,000.00</b>	<b>0.00</b>
	0107000000	General Administration Planning and Support Services	132,000,000.00	132,000,000.00	0.00
<b>1169003900</b>		<b>Agricultural Sector Transformation &amp; Growth Strategy-ASTGS.</b>	<b>9,461,675.00</b>	<b>2,473,221.10</b>	<b>6,988,453.90</b>
	0107000000	General Administration Planning and Support Services	9,461,675.00	2,473,221.10	6,988,453.90
<b>1169004100</b>		<b>Kenya Agricultural &amp; Livestock Research Organization (KALRO).</b>	<b>5,359,000,000.00</b>	<b>4,479,000,000.00</b>	<b>880,000,000.00</b>
	0120000000		5,359,000,000.00	4,479,000,000.00	880,000,000.00
<b>1169004200</b>		<b>Kenya Tsetse and Trypanosomiasis Eradication Council.</b>	<b>72,000,000.00</b>	<b>72,000,000.00</b>	<b>0.00</b>
	0120000000		72,000,000.00	72,000,000.00	0.00
<b>1169004300</b>		<b>Kenya Genetic Resource Centre (KAGRC).</b>	<b>195,000,000.00</b>	<b>57,000,000.00</b>	<b>138,000,000.00</b>
	0120000000		195,000,000.00	57,000,000.00	138,000,000.00
<b>1169005000</b>		<b>Research and Innovation Management Department.</b>	<b>30,205,731.00</b>	<b>21,439,019.20</b>	<b>8,766,711.80</b>
	0120000000		30,205,731.00	21,439,019.20	8,766,711.80
<b>1169005100</b>		<b>Knowledge Management and Technology Transfer Department.</b>	<b>29,454,127.00</b>	<b>7,662,565.00</b>	<b>21,791,562.00</b>
	0120000000		29,454,127.00	7,662,565.00	21,791,562.00
<b>1169005200</b>		<b>Commodities Fund.</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
	0108000000	Crop Development and Management	30,000,000.00	30,000,000.00	0.00
<b>1169100600</b>		<b>Support To Improvement Of Added Value To Coffee.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0108000000	Crop Development and Management	0.00	0.00	0.00
<b>1169102400</b>		<b>Drought Resilience and Sustainable Livelihood Programme in Horn of A.</b>	<b>883,046,916.00</b>	<b>635,920,678.05</b>	<b>247,126,237.95</b>
	0108000000	Crop Development and Management	883,046,916.00	635,920,678.05	247,126,237.95
<b>1169102900</b>		<b>Kenya Cereal Enhancement Programme (KCEP).</b>	<b>2,175,000,000.00</b>	<b>1,780,285,385.65</b>	<b>394,714,614.35</b>
	0108000000	Crop Development and Management	2,175,000,000.00	1,780,285,385.65	394,714,614.35
<b>1169103100</b>		<b>Crop Insurance.</b>	<b>66,460,450.00</b>	<b>278,836,417.00</b>	<b>(212,375,967.00)</b>
	0108000000	Crop Development and Management	66,460,450.00	278,836,417.00	(212,375,967.00)
<b>1169103200</b>		<b>Development of Mau Buffer Tea Zone.</b>	<b>142,000,000.00</b>	<b>142,000,000.00</b>	<b>0.00</b>
	0108000000	Crop Development and Management	142,000,000.00	142,000,000.00	0.00
<b>1169103400</b>		<b>Aflatoxin Management.</b>	<b>23,309,550.00</b>	<b>23,075,450.00</b>	<b>234,100.00</b>
	0108000000	Crop Development and Management	23,309,550.00	23,075,450.00	234,100.00
<b>1169103500</b>		<b>Pyrethrum Industry Recovery.</b>	<b>130,000,000.00</b>	<b>336,426,324.00</b>	<b>(206,426,324.00)</b>
	0107000000	General Administration Planning and Support Services	130,000,000.00	336,426,324.00	(206,426,324.00)
<b>1169103600</b>		<b>Development of Agriculture Technology Innovation centres.</b>	<b>28,890,000.00</b>	<b>28,500,000.00</b>	<b>390,000.00</b>
	0108000000	Crop Development and Management	28,890,000.00	28,500,000.00	390,000.00
<b>1169103700</b>		<b>Strengthening Mechanization.</b>	<b>8,009,304.00</b>	<b>11,624,727.35</b>	<b>(3,615,423.35)</b>
	0108000000	Crop Development and Management	8,009,304.00	11,624,727.35	(3,615,423.35)
<b>1169103800</b>		<b>Youth and Women Empowerment in Modern Agriculture Project.</b>	<b>28,183,413.00</b>	<b>15,439,612.70</b>	<b>12,743,800.30</b>
	0107000000	General Administration Planning and	28,183,413.00	15,439,612.70	12,743,800.30

		Support Services			
1169103900		<b>Food Security and Crop Diversification Project.</b>	538,751,029.00	554,280,143.85	(15,529,114.85)
	0108000000	Crop Development and Management	538,751,029.00	554,280,143.85	(15,529,114.85)
1169104100		<b>Construction of Educational Complex at Bukura Agricultural College.</b>	80,000,000.00	80,000,000.00	0.00
	0108000000	Crop Development and Management	80,000,000.00	80,000,000.00	0.00
1169104500		<b>Science &amp; Technology Research Programme Support (SATREPS).</b>	6,000,000.00	0.00	6,000,000.00
	0120000000		6,000,000.00	0.00	6,000,000.00
1169104700		<b>Capacity Building Project for Enhancement of Rice Production (CADREP).</b>	5,700,000.00	11,224,325.00	(5,524,325.00)
	0108000000	Crop Development and Management	5,700,000.00	11,224,325.00	(5,524,325.00)
1169105000		<b>Smallholder Horticulture Empowerment Project (SHEP Plus).</b>	3,249,873.00	5,570,585.20	(2,320,712.20)
	0108000000	Crop Development and Management	3,249,873.00	5,570,585.20	(2,320,712.20)
1169105100		<b>Small Scale Irrigation and Value Addition Project.</b>	1,425,636,932.00	992,696,763.10	432,940,168.90
	0109000000	Agribusiness and Information Management	1,425,636,932.00	992,696,763.10	432,940,168.90
1169105300		<b>Kenya Climate Smart Agriculture Project (KCSAP).</b>	10,942,971,369.00	10,491,309,567.10	451,661,801.90
	0108000000	Crop Development and Management	10,942,971,369.00	10,491,309,567.10	451,661,801.90
1169105400		<b>Construction of Residual Laboratory at PCPB.</b>	26,321,436.00	26,321,436.00	0.00
	0107000000	General Administration Planning and Support Services	26,321,436.00	26,321,436.00	0.00
1169106000		<b>Mechanization of Agricultural Development Project.</b>	80,000,000.00	50,000,000.00	30,000,000.00
	0108000000	Crop Development and Management	80,000,000.00	50,000,000.00	30,000,000.00
1169106200		<b>National Agricultural &amp; Rural Inclusivity Project (NARIGP).</b>	5,286,983,337.00	4,690,668,295.45	596,315,041.55
	0108000000	Crop Development and Management	5,286,983,337.00	4,690,668,295.45	596,315,041.55
1169106300		<b>Agricultural Sector Development Support Programme II (ASDSP II).</b>	958,093,000.00	859,305,829.00	98,787,171.00
	0108000000	Crop Development and Management	958,093,000.00	859,305,829.00	98,787,171.00
1169106500		<b>Fall Army Worm Mitigation.</b>	194,079,294.00	295,105,246.20	(101,025,952.20)
	0108000000	Crop Development and Management	194,079,294.00	295,105,246.20	(101,025,952.20)
1169106600		<b>Cotton Industry Revitalization Project.</b>	75,000,000.00	75,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	75,000,000.00	75,000,000.00	0.00
1169106800		<b>Rural Livelihoods Adaptation to Climate Change (RLACC).</b>	98,262,141.00	39,849,307.00	58,412,834.00
	0108000000	Crop Development and Management	98,262,141.00	39,849,307.00	58,412,834.00
1169106900		<b>Enable Youth Kenya Programme.</b>	198,340,396.00	82,942,992.00	115,397,404.00
	0107000000	General Administration Planning and Support Services	198,340,396.00	82,942,992.00	115,397,404.00
1169107000		<b>National Value Chain Support Programme.</b>	808,667,416.00	599,623,181.20	209,044,234.80
	0108000000	Crop Development and Management	808,667,416.00	599,623,181.20	209,044,234.80
1169107200		<b>Support to Agricultural Input and Output Marketing.</b>	63,000,000.00	62,181,286.60	818,713.40
	0107000000	General Administration Planning and Support Services	63,000,000.00	62,181,286.60	818,713.40
1169107500		<b>Establishment of Liquid Nitrogen Plants - KAGRC.</b>	100,000,000.00	100,000,000.00	0.00
	0120000000		100,000,000.00	100,000,000.00	0.00
1169107600		<b>Sustainable Tse Tse and Trypanosomiasis free areas in Kenya - KENTTE.</b>	150,000,000.00	150,000,000.00	0.00
	0120000000		150,000,000.00	150,000,000.00	0.00
1169107700		<b>Climate Smart Agricultural Productivity Project (CS-APP).</b>	308,500,000.00	30,000,000.00	278,500,000.00
	0120000000		308,500,000.00	30,000,000.00	278,500,000.00

1169107800		Bio-Deposit Organic Fertilizer Extraction & Rehabilitation Project.	6,810,600.00	12,104,050.00	(5,293,450.00)
	0120000000		6,810,600.00	12,104,050.00	(5,293,450.00)
1169108000		Equipping of Milk Research & Processing Plant.	14,000,000.00	14,000,000.00	0.00
	0120000000		14,000,000.00	14,000,000.00	0.00
1169108200		Enhancing Capacity of Kenya School of Agriculture.	50,000,000.00	16,145,847.35	33,854,152.65
	0108000000	Crop Development and Management	50,000,000.00	16,145,847.35	33,854,152.65
1169108300		Construction of Warehouse Receipt System.	75,000,000.00	75,000,000.00	0.00
	0108000000	Crop Development and Management	75,000,000.00	75,000,000.00	0.00
1169108400		Coconut Industry Revitalization Project.	50,000,000.00	50,000,000.00	0.00
	0108000000	Crop Development and Management	50,000,000.00	50,000,000.00	0.00
1169108700			1,457,000,000.00	1,253,220,582.50	203,779,417.50
	0108000000	Crop Development and Management	1,457,000,000.00	1,253,220,582.50	203,779,417.50
1169108800		Embryo Transfer Project - KAGRC	200,000,000.00	200,000,000.00	0.00
	0120000000		200,000,000.00	200,000,000.00	0.00
		<b>Grand Total</b>	<b>50,041,580,013.00</b>	<b>44,775,874,573.10</b>	<b>5,265,705,439.90</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**National Agricultural and Rural Inclusive Growth Project (NARIGP)**

**Reports and Financial Statements**

**For the financial year ended June 30, 2021**

**6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021**

	Note	2020/21			2019/20			Cumulative to-date (From Inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	
		Kshs	Kshs		Kshs	Kshs		Kshs
<b>RECEIPTS</b>								
Transfer from Government entities - Counties and NG	11.1	176,597,158	-	176,597,158	188,355,092	-	188,355,092	553,691,744
Loan from External Development Partners	11.2	4,560,991,400	-	4,560,991,400	5,350,241,903	-	5,350,241,903	12,646,593,962
Direct Payment		-	-	-	187,537,887	-	187,537,887	187,537,887
<b>TOTAL RECEIPTS</b>		<b>4,737,588,558</b>	<b>-</b>	<b>4,737,588,558</b>	<b>5,726,134,882</b>	<b>-</b>	<b>5,726,134,882</b>	<b>13,387,823,593</b>
<b>PAYMENTS</b>								
Purchase of goods and services	11.3	409,047,855	-	409,047,855	279,796,901	-	279,796,901	1,036,232,951
Acquisition of non-financial assets	11.4	28,989,204	-	28,989,204	255,893,201	-	255,893,201	348,472,171
Transfers to other State Departments	11.5	-	-	-	53,038,363	-	53,038,363	53,038,363
Transfers to County Governments	11.6	4,406,228,395	-	4,406,228,395	4,751,006,417	-	4,751,006,417	11,435,113,021
<b>TOTAL PAYMENTS</b>		<b>4,844,265,454</b>	<b>-</b>	<b>4,844,265,454</b>	<b>5,339,734,882</b>	<b>-</b>	<b>5,339,734,882</b>	<b>12,872,856,506</b>
<b>SURPLUS/DEFICIT</b>		<b>-106,676,896</b>	<b>-</b>	<b>-106,676,896</b>	<b>386,400,000</b>	<b>-</b>	<b>386,400,000</b>	<b>514,967,087</b>

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

\_\_\_\_\_  
**Principal Secretary**

**Name:** Prof. Hamadi Idd Boga (PhD), CBS

\_\_\_\_\_  
**Project Coordinator**

**Name:** John W. Kimani

\_\_\_\_\_  
**Project Accountant**

**Name:** Peter N. Gitau

**ICPAK Member Number: 10338**

*(IPSAS 1.3.24 requires an entity to separately disclose third party payments separately on the statement of receipts and payments. These are payments made by development partners directly on behalf of the entity. In recognising these transactions, the receipts must be equal to the payments made and therefore there is no surplus or deficit.)*

MINISTRY OF AGRICULTURE, LIVESTOCK  
& FISHERIES  
**RECEIVED**  
14 DEC 2021  
ACCOUNTS DIVISION  
STATE DEPT. FOR CROP DEVELOPMENT  
& AGRICULTURAL RESEARCH



# Commodities Fund

10  
MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES & IRRIGATION  
State Department for Crops Development  
**RECEIVED**  
14 DEC 2021  
SENIOR CHIEF FINANCE OFFICER  
P.O. Box 30028 - 00100, NAIROBI

Kenya Railways Headquarters, Block D, 2<sup>nd</sup> Floor  
Workshop Road, Off Haile Selassie Avenue  
P.O. BOX 52714 - 00200  
CITY SQUARE  
NAIROBI

Phone: +254-20-2210806-9  
Mobile: 0728 - 602427/8  
0737 - 204278/9  
Fax: +254-20-2210816  
E-mail: info@codf.co.ke  
Website: www.codf.co.ke

Ref: CF/FIN/Vol.13/3557

Date: 10<sup>th</sup> December, 2021

**Principal Secretary**  
State Department for Crops Development and Agricultural Research  
Ministry of Agriculture, Livestock, Fisheries and Co-operatives  
P. O. Box 30028 - 00100  
NAIROBI

**Attention: CFO (Mr. Tobias Osano)**

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES & IRRIGATION  
State Department for Crops Development  
**RECEIVED**  
10 DEC 2021  
SENIOR CHIEF FINANCE OFFICER  
P.O. Box 30028 - 00100, NAIROBI

Dear Sir,

**RE: DISBURSEMENT TO COMMODITIES FUND IN 2020/2021**

The Commodities Fund confirms to have received **Kshs.30** million for current and **Kshs 50** million for Coconut Industry Revitalization Project in 2020/2021 broken down as follows:

	<b>RECURRENT</b>	
<b>DATE</b>	<b>SOURCE</b>	<b>AMOUNT</b>
20/8/2020	STATE DEPT FOR CROP DEV AGRI RESEARCH	2,500,000
10/9/2020	STATE DEPT FOR CROP DEV AGRI RESEARCH	2,500,000
5/10/2020	STATE DEPT FOR CROP DEV AGRI RESEARCH	2,500,000
12/11/2020	STATE DEPT FOR CROP DEV AGRI RESEARCH	7,500,000
8/2/2021	STATE DEPT FOR CROP DEV AGRI RESEARCH	7,500,000
17/05/2021	STATE DEPT FOR CROP DEV AGRI RESEARCH	7,500,000
	<b>DEVELOPMENT GRANT</b>	
19/10/2020	STATE DEPT FOR CROP DEV AGRI RESERCH	50,000,000

Yours faithfully

**Nancy C. Cheruiyot, FCCA**  
Managing Trustee

HAY  
WA 26/14/12/2021

Noted  
14.12.2021

# PEST CONTROL PRODUCTS BOARD

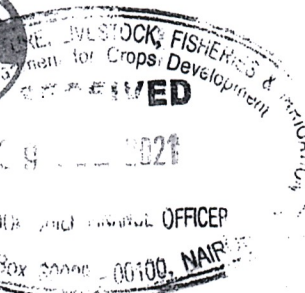
Tel: +254-020-8021846/7/8  
Mobile: 0720 480 904/0735 778 743

MINISTRY OF AGRICULTURE, LIVESTOCK & FISHERIES  
(Specialized Agency Organization of Government)

P.O. Box 13794-00800  
Loresho, off Waiyaki Way,  
NAIROBI, KENYA  
Email: info@pcpb.go.ke  
md@pcpb.go.ke  
Website: www.pcpb.go.ke

6

02 AUG 2021



ACCOUNTS DIVISION  
STATE DEPT. FOR CROP DEVELOPMENT  
& AGRICULTURAL RESEARCH

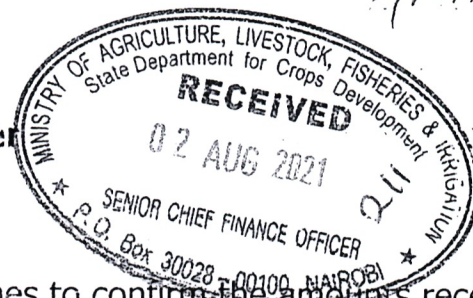
Your Ref:.....  
Our Ref:.....  
PCPB/FIN/2021-22/02

27<sup>th</sup> July, 2021

Date:.....

Principal Secretary  
State Department of Crop Development  
& Agricultural Research  
P.O Box 30028  
NAIROBI  
**Attention: Chief Finance Officer**

*Handwritten signature: Harsh*  
*7/28/2021*



*Noted*  
*to*  
*2-8-21*

**RE: GRANT FOR 2020/2021**

The Pest Control Products Board wishes to confirm the amounts received as at 30<sup>th</sup> June 2021 as indicated in the table below for: (i) recurrent grant and (ii) development by electronic funds transfer on the dates indicated below:

Reference Number	Date Disbursed	Recurrent (A)	Amount received by PCPB as at 30 <sup>th</sup> June 2021	Differences Kshs.
July Grant	20/08/2020	7,500,000.00	7,500,000.00	NIL
August Grant	10/09/2020	7,500,000.00	7,500,000.00	NIL
September Grant	05/10/2020	7,500,000.00	7,500,000.00	NIL
October Grant	12/11/2020	7,500,000.00	7,500,000.00	NIL
November Grant	12/11/2020	7,500,000.00	7,500,000.00	NIL
December Grant	12/11/2020	7,500,000.00	7,500,000.00	NIL
January Grant	10/02/2021	7,500,000.00	7,500,000.00	NIL
February Grant	10/02/2021	7,500,000.00	7,500,000.00	NIL
March Grant	10/02/2021	7,500,000.00	7,500,000.00	NIL
April Grant	17/05/2021	7,500,000.00	7,500,000.00	NIL
May Grant	17/05/2021	7,500,000.00	7,500,000.00	NIL
June Grant	17/05/2021	7,500,000.00	7,500,000.00	NIL
		<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>NIL</b>

(ii) Development Grant

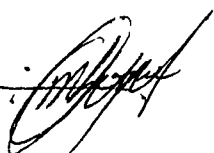
<b>Date Disbursed</b>	<b>Grant</b>	<b>Amount in Kshs.</b>
19/10/2020	Development	26,321,436.00
<b>TOTAL</b>		<b>26,321,436.00</b>

I confirm that the amounts shown above are correct as of the date indicated.

**Head of Accounts department of Pest Control Products Board**

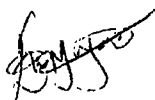
**Name** James Mwaura

**Sign:**



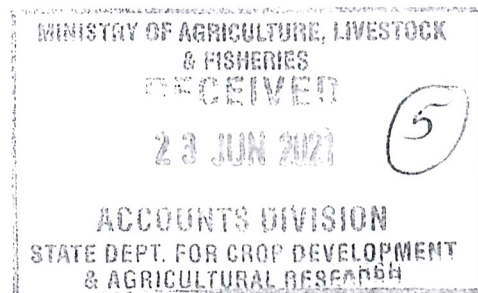
**Date**

27/7/2021



**Dr. Esther Kimani**  
**CHIEF EXECUTIVE / SECRETARY**

Copy to: Director General  
Accounting Services & Quality Assurance,  
National Treasury



KENYA AGRICULTURAL & LIVESTOCK RESEARCH ORGANIZATION

**When replying please quote:**

**Our Ref:** KALRO/4/048B/VOL.IV/38(B)

**Date:** 21<sup>st</sup> June 2021

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

**NAIROBI Attn: Principal Accounts Controller**

**RE: ERRONEOUS RETURN OF PROJECT FUNDS TO THE STATE DEPARTMENT FOR CROP DEVELOPMENT & AGRICULTURAL RESEARCH**

In reference to your letter Ref MOALF&C/ACCTS/FUNDS TRANS/VoL.I/13 dated 16<sup>th</sup> November 2020, we have established that the fund recalled and sent back on 27<sup>th</sup> November 2020 to the State Department was erroneous as the Kshs.6,000,000 received on 14.09.2020 was from the State Department for Livestock to fund preparation of the Joint XXIV International Grassland & Rangeland Congress as shown in Table below:

Date	Received From	Amount (Kshs)
14-09-2020	State Department for Livestock	6,000,000
10-11-2020	State Department for Crop Development and Agricultural	6,000,000

This is therefore to request for the refund of Kshs.6,000,000 erroneously returned to the State Department for Crop Development and Agricultural Research to enable KALRO meet outstanding commitments on the preparation of the Joint XXIV International Grassland & Rangeland Congress.

The bank details for the purpose of transfer are as below:

Account Name: KALRO Development Account  
Bank: Kenya Commercial Bank (KCB)  
Branch: KICC  
Account Number: 1102288241  
Swift Code: KCBLKENX  
Bank Code: 01104

Accept our sincere apologies for the inconveniences caused

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

Encl



KENYA AGRICULTURAL & LIVESTOCK RESEARCH ORGANIZATION

9  
Irene  
Please note this  
Jas/09/21

When replying please quote:

**Our Ref: KALRO/4/048B/VOL.XV/103**

**Date: 22<sup>nd</sup> September 2021**

Principal Secretary,  
State Department for Crop Development & Agricultural Research,  
Ministry of Agriculture, Livestock, Fisheries & Cooperatives,  
P.O. Box 30028-00100,  
**NAIROBI.**

28 SEP 2021

**Attn: Principal Accounts Controller**


**RE: ACKNOWLEDGEMENT OF DEVELOPMENT FUNDS - 2021/2022 FINANCIAL YEAR**

This is to acknowledge receipt of the 1<sup>st</sup> half of the referenced funds as tabulated below:

Vote Head	Project Name	Amount (Kshs.)	MR No.
1169104200	Construction of Tea Research and Development Factory	11,500,000	354007
1169104500	Science & Technology Research Programme Support (SATREPS)	2,500,000	354008
1169107700	Climate Smart Agricultural Productivity Project (CS-APP)	15,000,000	354010
1169108000	Equipping of Milk Research & Processing Plant	7,500,000	354009
1169108100	Expansion of Improved Indigenous Chicken	2,500,000	354011
	<b>Total Development Funds</b>	<b>39,000,000</b>	

Enclosed find copies of the acknowledgment receipts.

Thank You.

  
Eliud K. Kireger (PhD, OGW)  
**Director General**

AGRICULTURE AND FOOD AUTHORITY  
Tea House Naivasha Road, Off Ngong Road  
P.O BOX 37962 - 00100, Nairobi  
Nairobi ,Tel:+254-722200556/734600944



PO51504488Z  
administrator@afa.go.ke  
www.afa.go.ke

OFFICIAL RECEIPT VOUCHER (AFA)

Received from: State Dept for Crop  
Development - Grant for July

Date: 9/4/2020

BRCTP0547

Directorate Code: HQ

Department Code: FIN\_ADM

Account Code	Description	Analysis Code	Unit Prices	Total Amount
11201	Recurrent Grant from Government			156,916,667.00
TOTAL AMOUNT				156,916,667.00

Amount In Words : \*\*\*\* ONE HUNDRED FIFTY SIX MILLION NINE HUNDRED SIXTEEN THOUSAND SIX HUNDRED SIXTY SEVEN AND 0/100

With Thanks For and On Behalf Of AFA

Signature of Receiving Officer: 

Date: 04/09/2020

Your Were Served By: AFA-AD\NKAIMENYI

Receiving Bank: CITI

AGRICULTURE AND FOOD AUTHORITY  
Tea House Naivasha Road, Off Ngong Road  
P.O BOX 37962 - 00100, Nairobi  
Nairobi ,Tel:+254-722200556/734600944



PO51504488Z  
administrator@afa.go.ke  
www.afa.go.ke

**OFFICIAL RECEIPT VOUCHER (AFA)**

Received from: State Dept for Crop  
Development - Cotton Revitalization

Date: 10/15/2020

BRCTP0552

Directorate Code: HQ


Transaction Reference No.

Department Code: FIN ADM

Account Code	Description	Analysis Code	Unit Prices	Total Amount
11202	Development Grant from Government			75,000,000.00
<b>TOTAL AMOUNT</b>				<b>75,000,000.00</b>

Amount In Words : \*\*\*\* SEVENTY FIVE MILLION AND 0/100

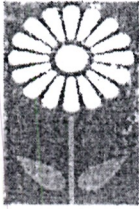
With Thanks For and On Behalf Of AFA

Signature of Receiving Officer..... 

Date: 15/10/2020

Your Were Served By: AFA-AD\NKAIMENYI

Receiving Bank: CITI



**PYRETHRUM PROCESSING COMPANY OF KENYA LIMITED**

Industrial Area | General Mathenge,  
P.O. Box 420 NAKURU – 20 100.  
Telephone: +254 51 2211567/82  
E-Mail: md@pvrethrum.co.ke

**MD/PPCK/D.7/2105/2021**

**16<sup>th</sup> December 2021**

**Principal Secretary**

State Department for Crops Development & Agriculture Research  
Ministry of Agriculture, Livestock and Cooperatives  
P.O. Box 30028-00100

**NAIROBI**

Dear Sir,

**GOK GRANTS RECEIVED FOR THE FINANCIAL YEAR 2020/2021**

The above subject matter refers.

The Pyrethrum Processing Company of Kenya (PPCK) acknowledges having received GOK Grants for the FY 2020/2021 as tabulated below:

<b>PARTICULARS</b>	<b>AMOUNT (KSHS)</b>
	<b>Million'</b>
Development Grants	265
Recurrent Grants	132
<b>TOTAL</b>	<b>397</b>

PPCK was allocated Kshs 130M Development grants in the FY 2020/21 budget. During the period Kshs 65M was received and the balance was received in the FY 2021/2022. In addition 200M was disbursed as stimulus to jump start revival of pyrethrum sub-sector.

Yours faithfully,

Mary M. Ontiri.  
**Ag. Chief Executive Officer**

*Mary M. Ontiri*



# BUKURA AGRICULTURAL COLLEGE

P. O. Box 23 - 50105, BUKURA

TEL: 020-3505479 or 020-2349265

E-mail: principal@bukuracollege.ac.ke Website: www.bukuracollege.ac.ke  
Sigalagala - Butere Road

BAC 2/1/Vol.IX/147

16<sup>th</sup> December 2021

Prof. Hamad Idd Boga, PhD  
Principal Secretary,  
State Department of Crop Development  
and Agricultural Research,  
P. O. Box 30028 - 00100,  
NAIROBI (Attn. Mr. Tobias Osano CFO)

Dear Sir,

## CONFIRMATION OF RECEIPT OF GOVERNMENT GRANTS 2020/2021FY

I wish to confirm receipt of the following grants by Bukura Agricultural College from the Ministry of Agriculture, Livestock, Fisheries and Cooperatives in 2020/2021 financial year.

Date	Nature of Grant	Total Amount Ksh	Remarks
Various Dates	Recurrent Grant	180,000,000	Received as allocated
10 <sup>th</sup> July 3030	Development Grant	50,000,000	Received as allocated
1 <sup>st</sup> July 2021	Development	30,000,000	Received during revision
<b>Total Kshs</b>		<b>260,000,000</b>	

Yours faithfully

Dr. Richard Wekesa, PhD  
PRINCIPAL/CEO



MINISTRY OF AGRICULTURE,  
LIVESTOCK, FISHERIES & COOPERATIVES

**WAREHOUSE RECEIPT SYSTEM  
COUNCIL**

---

**Tea House**  
Naivasha Rd, off Ngong Rd  
P.O Box 22757-00505  
**NAIROBI**  
[info@wrsc.go.ke](mailto:info@wrsc.go.ke)

**Ref: WRSC/FIN/1(35)**

**16<sup>th</sup> December, 2021**

**Principal Secretary**  
State Department for Crop Development and  
Agricultural Research  
Kilimo House, Cathedral Road  
P.O Box 30028-00100  
**NAIROBI**

**ATTN: Chief Finance Officer**

**RE: CONFIRMATION OF FUNDS RECEIVED FOR FY 2020/2021**

The Warehouse Receipt System Council (WRSC) was allocated development funding of Kshs. 50 million for the FY2020/2021 for the Warehouse Receipt System. This was however revised to 75 million in the supplementary budget for the FY 2020/2021.

The Council confirms having received **Kshs. 75 million** in two disbursements; Kshs. 25 million on 19<sup>th</sup> October, 2020 and 50 million on 1<sup>st</sup> July 2021. In addition, the Council also received Kshs. 12,153,832 on 20<sup>th</sup> November, from KCSAP, through the State Department.

We appreciate your support.

For 

**SAMWEL OGOLA**

**Ag. CHIEF EXECUTIVE OFFICER/REGISTRAR**



## KENYA PLANT HEALTH INSPECTORATE SERVICE

HEADQUARTERS - Ottootua Ridge, Karen

P. O. Box 49592 00100 GPO Nairobi, Kenya, Tel:020-6618000. Mobiles: 0709891000 Fax: 353 6175, E-mails: [director@kephis.org](mailto:director@kephis.org)  
[Kephisinfo@kephis.org](mailto:Kephisinfo@kephis.org), Website: [www.kephis.org](http://www.kephis.org)

Our Ref: KEPHIS/HQ/3/1/Vol 23 (43)

Date: 14<sup>th</sup> December 2021


Permanent Secretary,  
Ministry of Agriculture, Livestock and Fisheries,  
P.O.BOX 34188 – 00100

**NAIROBI**

**Att: Tobias Osano**

**RE: GOVERNMENT GRANT IN FINANCIAL YEAR 2020/2021**

Break down of Transfers from the State Department of Agricultural Research				
	FY 20/21			
A	Recurrent Grants			
		Bank Statement Date	Amount	FY to which amounts relate
		20/08/2020	5,833,333	FY 2020/2021
		10/09/2020	5,833,333	FY 2020/2021
		05/10/2020	5,833,333	FY 2020/2021
		12/11/2020	17,500,000	FY 2020/2021
		08/02/2021	17,500,000	FY 2020/2021
		17/05/2021	147,500,000	FY 2020/2021
		<b>TOTAL</b>	<b>199,999,999</b>	

  
Bartonjo Cheptarus

Ag. GENERAL MANAGER FINANCE & ADMINISTRATION

024/11/14/2

52

# NYAYO TEA ZONES DEVELOPMENT CORPORATION

Telegrams .....  
Telephone: 219376, 316748, 223059, 315650/7  
Fax No.216777  
E-mail:info@teazones.co.ke  
All correspondences to be addressed to the  
Managing Director,  
When replying please quote



NYAYO HOUSE, 11TH FLOOR  
KENYATTA AVENUE,  
P.O. Box 48552 - 00100  
NAIROBI

Ref. No. NTZDC/CONF.2/8 VOL.XIII/25

10<sup>th</sup> December 2021  
MOA/FA/30RR  
15 DEC 2021  
STATE DEPT. OF AGRICULTURE  
EXTERNAL DOCUMENT

The Cabinet Secretary,  
Ministry of Agriculture, Livestock, Fisheries & Cooperatives,  
Kilimo House,  
P.O. Box 30028 - 00100,  
**NAIROBI.**

*HAU  
TNA DE 22/12/21*

*CFO TNA  
15/12/2021*

(Att: Mr. Tobia Osano)

Dear Sir,

**RE: CONFIRMATION OF FUNDS RECEIVED BY NYAYO TEA ZONES  
DEVELOPMENT CORPORATION FOR FY 2020/2021**

Your letter Ref. MOA/FIN/GC/VOL/VII dated 9<sup>th</sup> December, 2021 refers.

This is to confirm that during the FY 2020/2021 the Corporation received a total of Kshs.142 million (One Hundred and Forty-Two Million) being development component of Mau & Embobut buffer project.

We take this opportunity to thank the Ministry in securing the funding and assistance in facilitating the Exchequer release.

Yours faithfully.

**SAMUEL K. NJIRE  
FOR: MANAGING DIRECTOR**

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES & IRRIGATION  
17 DEC 2021  
SENIOR CHIEF FINANCE OFFICER  
P.O. Box 30028 - 00100, NAIROBI

# PEST CONTROL PRODUCTS BOARD

7

(A Statutory Organization of Government)

Tel: +254-020-8021846/7/8  
Mobile: 0720 480 904/0735 778 743

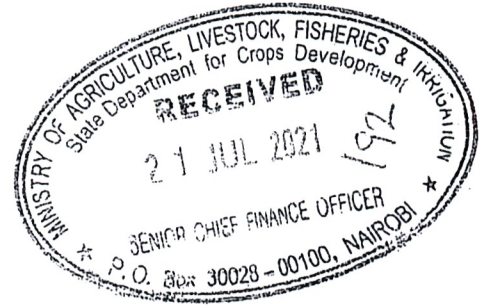


P.O. Box 13794-00800  
Loresho, off Waiyaki Way,  
NAIROBI, KENYA  
Email: info@pcpb.go.ke  
md@pcpb.go.ke  
Website: www.pcpb.go.ke

Your Ref:.....  
PCPB/FIN/2021-22/01  
Our Ref:.....

19<sup>th</sup> July, 2021  
Date:.....

Principal Secretary  
State Department of Crop Development  
& Agricultural Research  
P.O Box 30028  
NAIROBI  
**Attention: Chief Finance Officer**



**RE: DEVELOPMENT AND RECURRENT GRANT FOR THE FIRST QUARTER FY 2021/2022**

This is to request for the disbursement of Kshs.27.5million being the quarterly Re-current Grant for the first quarter (July-September, 2021) for the FY 2021/22 and Kshs.68million being the half year development grant allocated to PCPB for the FY 2021/22.

Thank you for your continued support.

Handwritten signature of Dr. Esther Kimani.

Handwritten signature of the Senior Chief Finance Officer.

**Dr. Esther Kimani**  
**CHIEF EXECUTIVE /SECRETARY**

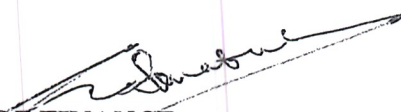
8

**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2021**

**Appendix II: Inter Entity Transfers**

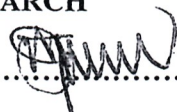
a.	Recurrent Grants	Bank Statement Date	Amount (KShs)	FY
		10/8/2020	6,000,000	2020/2021
		10/9/2020	6,000,000	2020/2021
		05/10/2020	6,000,000	2020/2021
		12/11/2020	18,000,000	2020/2021
		08/2/2021	18,000,000	2020/2021
		17/5/2021	18,000,000	2020/2021
		<b>Total</b>	<b>72,000,000</b>	
b.	Development Grants	Bank Statement Date	Amount (KShs)	
		10/9/2020	110,000,000	2020/2021
		30/06/2021	40,000,000	2020/2021
		<b>Total</b>	<b>150,000,000</b>	
c.	Direct Payments	Bank Statement Date	Amount (KShs)	
			-	
			-	
			-	
		<b>Total</b>	<b>-</b>	
d.	Donor Receipts	Bank Statement Date	Amount (KShs)	
			-	
			-	
			-	

The above amounts have been communicated to and reconciled with the parent Ministry.

Signed:   
**HEAD OF FINANCE  
KENYA TSETSE AND TRYPANOSOMIASIS  
ERADICATION COUNCIL (KENTTEC)**

Date.....

Signed:  
**HEAD ACCOUNTING UNIT  
STATE DEPARTMENT OF  
CROPS AND AGRICULTURE  
RESEARCH**

Date.....  29/09/21



**KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC)  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2021**

**Status of Project's Completion**

<b>Project</b>	<b>Total project Cost</b>	<b>Total expended to date</b>	<b>Completion % to date</b>	<b>Budget</b>	<b>Actual</b>	<b>Sources of funds</b>
1) Regional Integration Implementation Programme (RIIP)	60,000,000	59,950,057	99	20,000,000	19,950,057	The National Treasury- European Commission support through Regional Integration Support Mechanism under the COMESA Adjustment Facility (CAF)



KENYA AGRICULTURAL & LIVESTOCK RESEARCH ORGANIZATION

When replying please quote:

**Our Ref: KALRO/4/048B/VOL.XV/106**

**Date: 16<sup>th</sup> December 2021**

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

**ATTENTION: Principal Accounts Controller**

**RE: CONFIRMATION OF FUNDS RECEIVED DURING 2020/2021 FINANCIAL YEAR**

KALRO confirms receipt of Funds both from Recurrent and Development Votes as tabulated below for the 2020/2021 FY:

**1. Recurrent Vote**

Date	Received From	KALRO Receipt No.	Amount	Remarks
20/08/2020	State Department for Crop Development and Agricultural Research	296868	1,078,750,000	GOK Grants - Recurrent
13/11/2020	State Department for Crop Development and Agricultural Research	310780	1,078,750,000	Funds for Q1 & Q2
2/08/2021	State Department for Crop Development and Agricultural Research	325154	1,078,750,000	GOK Grants - Recurrent Q3
5/18/2021	State Department for Crop Development and Agricultural Research	325650	1,242,750,000	GOK Grants - Recurrent Q4
6/30/2021	State Department for Crop Development and Agricultural Research	343937	5,643,420	Secoded staff salaries
	<b>Total Recurrent Funds</b>		<b>4,484,643,420</b>	

## 2. Development Vote

Date	Received From	KALRO Receipt No.	Amount	Remarks
14/09/2020	State Department for Crop Development and Agricultural Research	257894	30,000,000	GOK Grants - Development Funds
14/09/2020		310534	6,000,000	
14/09/2020		257895	14,000,000	
	<b>Total Development Funds</b>		<b>50,000,000</b>	

Thank You.

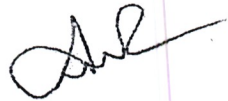


David W. Muriithi  
Director, Finance & Accounts  
**For: Director General**

		08.02.2021	14,250,000	2020/2021
		<b>Total</b>	<b>57,000,000</b>	
b.	Development Grants			
		Bank Statement Date	Amount (KShs)	FY to which the amounts relate
		09.09.2020	100,000,000	2020/2021
		<b>Total</b>	<b>100,000,000</b>	

We are grateful for the continued support from the Ministry.

With Kind regards.



Silas Osundwa  
**Senior Accountant**  
**For: Managing Director**





**KENYA ANIMAL GENETIC RESOURCES CENTRE**  
*For Superior Kenyan Animal Genetics*



**REF NO:** KAGRC/11/18/VOL.V/28  
 2021

**DATE:** 16<sup>th</sup> December,

The Principal Secretary  
 State Department for Crop Development & Agricultural Research  
**KILIMO HOUSE**

**RE: GRANTS RECEIVED IN FY 2020/2021**

This is to confirm that the Centre received grant from the State Department as follows:

<b>ENTITY NAME:</b>		Kenya Animal Genetic Resources Centre		
<b>Break down of Transfers from the State Department of Crop Development and Agricultural Research</b>				
<b>FY 2020/2021</b>				
a. Recurrent Grants				
	Bank Statement Date	Amount (KShs)	FY to which the amounts relate	
	25.08.2020	4,750,000	2020/2021	
	10.09.2020	4,750,000	2020/2021	
	06.10.2020	4,750,000	2020/2021	
	12.11.2020	14,250,000	2020/2021	
	19.05.2021	14,250,000	2020/2021	

P.O. Box 23070-00604, Lower Kabete, Nairobi, Kenya. Cell Phone: 0728899767/ 0737540670, Landline: 020-2064018, 4181325/6 DL: 020-4180024, Sales Office 0786 204 400, Fax: 4181328/2064017

Email: [info@kagrc.co.ke](mailto:info@kagrc.co.ke), Web: [www.kagrc.co.ke](http://www.kagrc.co.ke)

KENYA



*Let's all help to achieve a safe and sustainable environment*

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