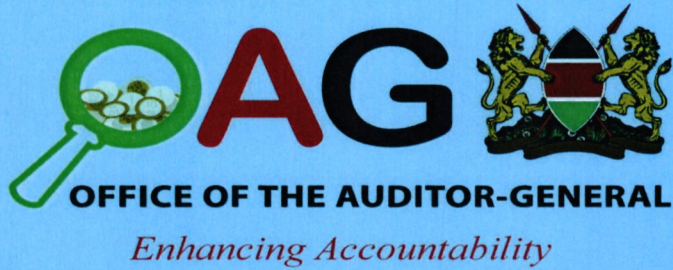
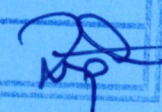


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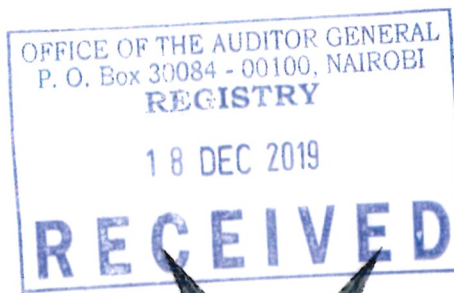
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| THE NATIONAL ASSEMBLY PAPERS LAID | |
| REPORT | |
| DATE: 13 OCT 2020 | DAY: TUESDAY |
| TABLED BY: | LEADER OF THE MAJORITY PARTY |
| CLERK OF THE TABLE: | OF R. K. TIAMPATI  |

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR AGRICULTURAL
RESEARCH**

**FOR THE YEAR ENDED
30 JUNE, 2019**



STATE DEPARTMENT FOR AGRICULTURAL RESEARCH

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

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STATE DEPARTMENTS FOR AGRICULTURAL RESEARCH
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11. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

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

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

Principal Activities

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

Key Management

Cabinet Secretary

Hon. Mwangi Kiunjuri, M.G.H

Chief Administrative Secretary

Dr. Andrew Tuimur ,C.B.S

Principal Secretary

State Department for Crop and Development

Prof. Hamadi Boga

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

Principal Secretary
State Department for Livestock
Harry Kimutai

Principal Secretary
State Department for Agricultural Research
Prof. Hamadi Boga

Principal Secretary
State Department for Fisheries and Aquaculture and The Blue Economy
Prof. Japheth Micheni Ntiba, C.B.S

Principal Secretary
State Department for Irrigation
Prof. Fred K. Segor, C.B.S

Chief Finance Officer
Tobias O. Osano

Assistant Accountant General
Charity W. Muriuki

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2019 and who had direct fiduciary responsibility were:

| Designation | Name |
|--|------------------------------------|
| Principal Secretary, Crop and Development | Prof. Hamadi Boga |
| Principal Secretary, Agricultural Research | Prof. Hamadi Boga |
| Principal Secretary, Livestock | Harry Kimutai |
| Principal Secretary, Fisheries and Aquaculture and The Blue Economy | Prof. Japheth Micheni Ntiba, C.B.S |
| Chief Finance Officer | Tobias O. Osano |
| Assistant Accountant General | Charity W. Muriuki |

Ministry Headquarters

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

Ministry's Bank

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

Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O Bo 30084
GPO 00100
Nairobi, Kenya

Principal Legal Advisor

The Attorney General
State Law Office
P.O Bo 40112
Nairobi, Kenya

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
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111 FOREWARD

The State Department for Agricultural Research's budget intervention during the 2018/19 FY period was premised to realize the country's aspiration of food and nutrition security to individuals in Kenya and their property. This calls for collective and concerted efforts to turn around the sector and the overall national economy as envisioned in the Kenya Vision 2030 and The Constitution.

Towards this end, the government has developed the agriculture sector transformation and growth strategy (ASTGS), 2018-2028 to guide the sector as we move forward. The medium term plan (MTP) of 2018-2022 endeavors to move the economy towards a high growth trajectory to achieve 10% economic growth rate target up to the end of the plan period.

The Agricultural Research sub sector comprises of the State Department of Agricultural Research and 6 semi-autonomous government agencies (SAGAs). These include:

- Kenya Agriculture and Livestock Research Organization.(KARLO)
- Kenya Animal Genetic Resources Centre.
- Kenya Tsetse and Trypanosomiasis Eradication Council.
- Kenya Plant Health Inspectorate Services.
- National Biosafety Authority.
- Kenya Marine and Fisheries Research Institute.

The specific mandate includes of Agricultural Research :

- Crop research and development
- Agriculture seed research and development
- Livestock Research and Development
- Crop and genetic research
- Tsetse fly and Trypanosomiasis research.

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
 Reports and Financial Statements
 For the year ended June 30, 2019

Major achievements by the State Department

| MTP III OUTCOME INDICATOR(S) | MTP III OUTCOME TARGET 2018/2019 | ACTUAL ACHIEVEMENT | REMARKS |
|---|----------------------------------|--------------------|---|
| Crop Contribution to GDP | | | |
| Agriculture research agenda developed | 1 | 1 | Both the agricultural research agenda and the review of the national agricultural research systems policy were undertaken following the creation of the State Department for Agricultural Research last FY (2018/19). |
| National Agriculture Research Systems Policy reviewed (Draft) | 1 | 1 | |
| Soil analysis and suitability maps | 27,000 | 17,218 | Although the achievement was 63.8% of the target, it was nevertheless 22.3% less than in the previous year when 22,152 soil samples were analysed. |

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

| | | | |
|---|---|---|--|
| Evaluation of maize clones tolerant to Maize Lethal Necrosis Disease (MLND) | 3 | 5 | Five (5) advance clones were put under NPT in collaboration with KEPHIS. 542 maize germplasm were evaluated for MLN tolerance and 224 hybrids were put under Performance Field Trials (PYT) In the FY 2017/18, 24 maize clone varieties were evaluated. |
|---|---|---|--|

| Production of crops' planting material | | | |
|---|---------------|---------------|--|
| Basic seed (cereals, potatoes, and grain legumes) (MT), | 2,391 | 2,000 | In the FY 2017/18 a total of 1511MT of basic seeds were issued to farmers. This represents a 32.4% increase in quantity of basic seed issued to farmers. Tea plants, coffee, seed cane, cassava, sweet potato, coconut, macadamia and cashew nut seedlings were introduced in the FY 2018/19. |
| Tea plants and cuttings (Millions), | 2.329 | 1.7 | |
| Coffee planting material (No. Millions), | 18.35 | 9 | |
| Seed cane production (No.'000' MT), | 3.18 | 3 | |
| Cassava (No. Million), | 1.81 | 1.5 | |
| Sweet Potato vines (No. Million), | 2.369 | 1.5 | |
| Coconut production (No.), | 15,170 | 15,000 | |
| Production of cashew nut seedlings (No.) | 22,167 | 20,000 | |
| Macadamia seedlings (No) | 89,000 | 58,519 | |

Challenges

The key constraints that affect agricultural research and development at national level include:

- Limited local funding for agricultural research leading to a donor-driven/dependent research system.
- There are no mechanisms in place for participation of industry in agricultural research which would focus on relevant applied research.
- Inadequate incentives for researchers because of low personal emoluments
- Delays/non-disbursement of exchequer for agricultural research activities.
- Inadequate exchange/joint programmes.
- Low investment in agricultural research and innovation –
- Poor access to usable and shared research data.
- Inadequate legal and policy frameworks resulting in weak linkages, coordination, monitoring and evaluation within the agricultural research ecosystem.
- Land grabbing of prime agricultural research land
- Diminishing human resources (technical and support staff) due to poor succession management policies thereby affecting research programs
- Given that tsetse fly infestation cuts across Counties and National boundaries, there was lack of synergy between infested Counties and regional borders, which presented a huge setback in T&T eradication efforts.
- Climate change phenomenon

Lesson learnt

- Some of the research programmes are specific and strategic to the Country's needs, and usually they do not attract donor funding. The GoK should fund these programmes to safeguard the Country's interests.
- Agricultural and livestock research outputs are vital to economic development of the country. This is possible only if the outputs are adopted and commercialized by the farmers. There is therefore need to incorporate innovative dissemination

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

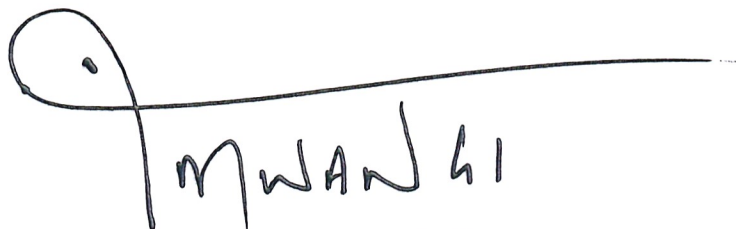
strategies of the outputs to reach the wider clientele.

- Research outcomes take time to be realized and are expensive to undertake though the benefits accrued from it last for decades. Investment in manpower through training and new infrastructure especially laboratories will shorten the time lag taken to get results.
- In the previous planning period, the KENTTEC adopted the PATTEC concept of area-wide Integrated Pest Management (IPM) combined with improved land use management in T&T-freed areas. During implementation it was realized that this approach was premised on readily available resources to systematically increase the area under suppression while at the same time sustaining the freed areas in order to enjoy the benefits of the “roll the carpet” method. The lack of adequate funding mid-stream affected T&T suppression activities leading to the re-invasion of some areas with tsetse flies.
- It was noted that the cultural diversity of different communities required adoption of different community sensitization and collaboration strategies to get them interested to participate in agricultural research activities.

- It was noted that when Tsetse and Trypanosomiasis control interventions successfully reduced tsetse fly density and AAT incidence, the stakeholders’ interest tended to wane to the extent that T&T control activities were entirely abandoned. This led to re-infestation and re-invasion of freed areas by tsetse flies.
- There is no mechanism for agricultural research agenda feedback from counties to the national institutions
- There is need for more collaboration with the Kenya Wildlife Service (KWS) to control tsetse flies in conservation areas.

Conclusion and Way Forward

- Rigorous litigation interventions to repossess all grabbed agricultural research land and issuance of allotment letters and title deeds for all allocated land parcels to agricultural research institutions
- Engagement of interns to alleviate staff shortage on short term contracts and fast tracking and completion of the succession management programme to ensure continuity of research programmes.
- All research projects must make provision for engagement of graduate fellows
- Cross utilization of staff across institutes/Centres
- Enhance collaboration and partnerships amongst research institutions in order to establish sharing of resources mechanisms
- Internal resource mobilization to engage additional support staff
- Lobby the government to fund strategic research for posterity
- Continually improve on research infrastructure through GOK and donor funding
- Modernize and equip the laboratory to improve semen production;
- Fast track the development and review of the legal and policy frameworks to provide for an enabling environment for agricultural research
- Seek tax waivers and electricity tariff reduction to enhance semen production.



HON. MWANGI KIUNJURI ,EGH
CABINET SECRETARY
MINISTRY OF AGRICULTURE ,LIVESTOCK ,FISHERIES AND IRRIGATION

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the State Department for Agricultural Research's is responsible for the preparation and presentation of the State Department Agricultural Research's for financial statements, which give a true and fair view of the state of affairs of the State Department for Agricultural Research for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the State Department for Agricultural Research; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Agricultural Research accepts responsibility for the State Department for Agricultural Research's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Agricultural Research financial statements give a true and fair view of the state of State Department for Agricultural Research's transactions during the financial year ended June 30, 2019, and of the State Department for Agricultural Research's financial position as at that date. The Accounting Officer in charge of the State Department for Agricultural Research's further confirms the completeness of the accounting records maintained for the State Department Agricultural Research, which have been relied upon in the preparation of the State Department for Agricultural Research's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the State Department for Agricultural Research confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Ministry's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Ministry's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The State Department for Interior financial statements were approved and signed by the Accounting Officer on 30th September 2019



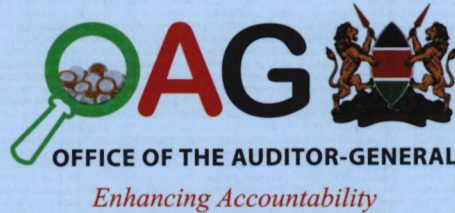
Prof. Hamadi Boga
Principal Secretary



Charity W. Muriuki
Assistant Accountant General ICPAK 5380

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR AGRICULTURAL RESEARCH FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Agricultural Research set out on pages 12 to 31, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Agricultural Research as at 30 June, 2019, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Pending Bills

Note 11.1. to the financial statements reflects pending bills amounting to Kshs.14,101,280 as at 30 June, 2019. Subsequent to the year end, bills totalling Kshs.7,271,280 were settled, leaving an outstanding balance of Kshs.6,830,000. Had the pending bills of Kshs.14,101,280 been charged to the account and paid during the year under review, the State Department would have realized a deficit of Kshs.14,051,675 in its statement of receipts and payments instead of the surplus indicated of Kshs.49,605.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis of Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Non-Functional Audit Committee

The State Department for Agricultural Research constituted an audit committee during the year under review. However, the committee did not convene any meetings during the year, contrary to Regulation 179 of the Public Finance Management

(National Government) Regulations, 2015 which requires an audit committee to meet at least once in every three months.

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

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of State Department for Agricultural Research 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 Project or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high

level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the State Department for Agricultural Research to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department for Agricultural Research to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department for 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

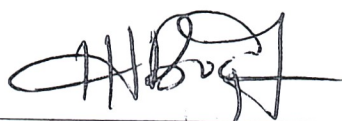
29 September, 2020

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2018-2019 Kshs | 2017-2018 Kshs |
|-------------------------------------|------|----------------------|-------------------|
| RECEIPTS | | | |
| Exchequer releases | 1 | 6,560,236,299 | - |
| TOTAL RECEIPTS | | 6,560,236,299 | - |
| PAYMENTS | | | |
| Compensation of Employees | 2 | 14,670,000 | - |
| Use of goods and services | 3 | 36,683,638 | - |
| Transfers to Other Government Units | 4 | 6,498,957,356 | - |
| Acquisition of Assets | 5 | 9,875,700 | - |
| TOTAL PAYMENTS | | 6,560,186,694 | - |
| SURPLUS/DEFICIT | | 49,605 | - |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th Sept. 2019 and signed by:



Principal Secretary
 Prof. Hamadi Boga



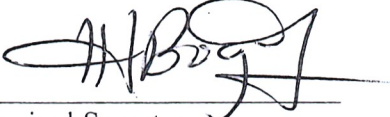
Assistant Accountant General
 Charity W. Muriuki
 ICPAK 5380


STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
 Reports and Financial Statements
 For the year ended June 30, 2019

STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2018-2019 | 2017/2018 Kshs |
|---|------|--------------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 6A | 20,822,040 | - |
| Cash Balances | 6B | 26,763 | - |
| Total Cash and cash equivalent | | <u>20,848,803</u> | = |
| Accounts receivables – Outstanding Imprests | 7 | - | - |
| TOTAL FINANCIAL ASSETS | | <u>20,848,803</u> | - |
| FINANCIAL LIABILITIES | | | |
| Accounts Payables – Deposits and retentions | 8 | 20,799,199 | - |
| NET FINANCIAL ASSETS | | <u>49,605</u> | = |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 9 | - | - |
| Surplus/Deficit for the year | | 49,605 | - |
| NET FINANCIAL POSSITION | | <u>49,605</u> | - |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th Sept. 2019 and signed by:


 Principal Secretary
 Prof. Hamadi Boga

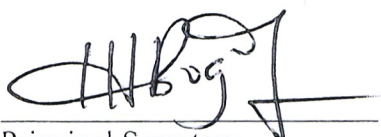

 Assistant Accountant General
 Charity W. Muriuki
 ICPAK 5380

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

STATEMENT OF CASH FLOWS

| | | 2018-2019 Kshs | 2017-2018 Kshs |
|--|----|----------------------|-------------------|
| Receipts for operating income | | | |
| Exchequer Releases | 1 | 6,560,236,299 | - |
| Payments for operating expenses | | | |
| Compensation of Employees | 2 | (14,670,000) | - |
| Use of goods and services | 3 | (36,683,638) | - |
| Transfer to other Government Units | 4 | (6,498,957,356) | - |
| | | 6,550,310,994 | - |
| Adjusted for: | | | |
| Changes in receivables | | - | - |
| Changes in payables | | 20,799,199 | - |
| Net cash flow from operating activities | | 30,724,504 | - |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Assets | 5 | (9,875,700) | - |
| Net cash flows from Investing Activities | | (9,875,700) | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | |
| Cash and cash equivalent at BEGINNING of the year | 9 | - | - |
| Cash and cash equivalent at END of the year | 10 | 20,848,804 | - |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September 2019 and signed by:



Principal Secretary
Prof. Hamadi Boga



Assistant Accountant General
Charity W. Muriuki
ICPAK 5380

STATE DEPARTMENTS FOR AGRICULTURAL RESEARCH

Reports and Financial Statements

For the year ended June 30, 2019

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

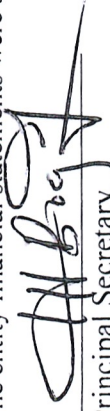
| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=d/c % |
|-------------------------------------|----------------------|----------------------|-----------------------|------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 3,882,563,242 | 2,869,103,114 | 6,751,666,356 | 6,560,236,299 | 191,430,057 | 97% |
| Returns of Equity Holdings | | | | | | |
| Total Receipts | 3,882,563,242 | 2,869,103,114 | 6,751,666,356 | 6,560,236,299 | 191,430,057 | 100% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 9,335,000 | 5,335,000 | 14,670,000 | 14,670,000 | - | 100% |
| Use of goods and services | 6,705,000 | 39,409,000 | 46,114,000 | 36,683,638 | 9,430,362 | 80% |
| Transfers to Other Government Units | 3,855,648,242 | 2,807,309,114 | 6,662,957,356 | 6,498,957,356 | 164,000,000 | 98% |
| Acquisition of Assets | 10,875,000 | 17,050,000 | 27,925,000 | 9,875,700 | 18,049,300 | 35% |
| Total Payments | 3,882,563,242 | 2,869,103,114 | 6,751,666,356 | 6,560,186,694 | 191,479,662 | 97% |
| Surplus/ Deficit | - | - | - | 49,605 | (49,605) | |

NOTE:

The 35% utilization under the Acquisition of Assets was due to procurement procedures and late approval of supplementary budget.

The 80% utilization under the Use of goods was due to procurement procedures and late approval of supplementary budget.

The entity financial statements were approved on 30th September 2019 and signed by:


Principal Secretary

Prof. Hamadi Boga


Assistant Accountant General

Charity W. Muriuki

ICPAK 5380

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH

Reports and Financial Statements

For the year ended June 30, 2019

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=d/c % |
|---|----------------------|----------------------|-----------------------|------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 3,406,663,912 | 2,475,572,056 | 5,882,235,968 | 5,854,805,910 | 27,430,058 | 100% |
| Transfers from Other Government Entities | | | | | | |
| Returns of Equity Holdings | | | | | | |
| Total Receipts | 3,406,663,912 | 2,475,572,056 | 5,882,235,968 | 5,854,805,910 | 27,430,058 | 100% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 9,335,000 | 5,335,000 | 14,670,000 | 14,670,000 | - | 100% |
| Use of goods and services | 6,705,000 | 39,409,000 | 46,114,000 | 36,683,638 | 9,430,362 | 80% |
| Transfers to Other Government Units | 3,379,748,912 | 2,413,778,056 | 5,793,526,968 | 5,793,526,968 | - | 100% |
| Acquisition of Assets | 10,875,000 | 17,050,000 | 27,925,000 | 9,875,700 | 18,049,300 | 35% |
| Other Payments | | | | | | |
| Totals | 3,406,663,912 | 2,475,572,056 | 5,882,235,968 | 5,854,756,306 | 27,479,662 | 100% |
| Surplus/Deficit | - | - | - | 49,604 | -49,604 | |

NOTE:

The 35% utilization under the Acquisition of Assets was due to procurement procedures and late approval of supplementary budget.

The 80% utilization under the Use of goods was due to procurement procedures and late approval of supplementary budget.

The entity financial statements were approved on 30th September 2019 and signed by:



Principal Secretary

Prof. Hamadi Boga

Assistant Accountant General

Charity W. Muriuki ICPAK 5380

Reports and Financial Statements
For the year ended June 30, 2019


SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilization Difference e=c-d | % of Utilization f=d/c % |
|---|----------------------|--------------------|-----------------------|------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Exchequer releases | 475,899,330 | 393,531,058 | 869,430,388 | 705,430,389 | 163,999,999 | 81% |
| Transfers from Other Government Entities | | | | | | |
| Returns of Equity Holdings | | | | | | |
| Total Receipts | 475,899,330 | 393,531,058 | 869,430,388 | 705,430,389 | 163,999,999 | 81% |
| PAYMENTS | | | | | | |
| Transfers to Other Government Units | 475,899,330 | 393,531,058 | 869,430,388 | 705,430,388 | 164,000,000 | 81% |
| Totals | 475,899,330 | 393,531,058 | 869,430,388 | 705,430,388 | 164,000,000 | 81% |
| Surplus/Deficit | - | - | - | 1 | (1) | |

NOTE:

The 81% utilization under the Transfer to other government Units was due to lack of Exchequer funding from the National Treasury.

The entity financial statements were approved on 30th September 2019 and signed by:



Principal Secretary
Prof. Hamadi Boga, CBS



Assistant Accountant General
Charity W. Muriuki
ICPAK 5380

TATE DEPARTMENT FOR AGRICULTURAL RESEARCH

**Reports and Financial Statements
for the year ended June 30, 2019**

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Approved Budget | Actual on | Budget utilization |
|-------------------------|----------------------|----------------------|--------------------|
| | 2018-2019 | comparable basis | difference |
| | Kshs | Date, 30 06-2019 | Kshs |
| 0120000000 | 6,751,666,356 | 6,560,186,695 | 191,479,661 |
| 0120010000 | 80,909,000 | 54,373,478 | 26,535,522 |
| 0120020000 | 516,342,168 | 352,342,168 | 164,000,000 |
| 0120030000 | 5,017,125,188 | 5,016,181,049 | 944,139 |
| 0120040000 | 1,137,290,000 | 1,137,290,000 | - |
| TOTAL | 6,751,666,356 | 6,560,186,695 | 191,479,661 |

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)

STATE DEPARTMENTS FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of employees

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

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

5. Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs 20,799,199 as indicated on note 6A.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

| Description | 2018-2019 | 2017-2018 |
|--|----------------------|------------------|
| | | Kshs |
| Total Exchequer Releases for quarter 1 | 1,263,856,210 | |
| Total Exchequer Releases for quarter 2 | 1,503,200,000 | |
| Total Exchequer Releases for quarter 3 | 2,170,249,700 | |
| Total Exchequer Releases for quarter 4 | 1,622,930,389 | |
| Total | 6,560,236,299 | |

2 COMPENSATION OF EMPLOYEES

| | 2018-2019 | 2017-2018 |
|--|-------------------|------------------|
| | | Kshs |
| Basic salaries of permanent employees | | |
| Basic wages of temporary employees | 4,670,000 | |
| Personal allowances paid as part of salary | 10,000,000 | |
| Personal allowances paid as reimbursements | - | |
| Total | 14,670,000 | |

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

3 USE OF GOODS AND SERVICES

| | 2018-2019 | 2017-2018 |
|--|-------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | | - |
| Communication, supplies and services | 629,000 | |
| Domestic travel and subsistence | 9,623,552 | |
| Foreign travel and subsistence | 5,661,282 | |
| Printing, advertising and information supplies & services | 1,539,715 | |
| Rentals of produced assets (Hire of Transport) | 465,200 | |
| Training expenses | 5,595,220 | |
| Hospitality supplies and services | 8,177,560 | |
| Office and general supplies and services | 1,717,202 | |
| Fuel and Lubricants | 1,888,549 | |
| Other operating expenses | 501,950 | |
| Routine maintenance – vehicles and other transport equipment | 700,408 | |
| Routine maintenance – other assets | 184,000 | |
| Exchange Rate Losses | | |
| | | |
| Total | 36,683,638 | |

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 | 2017-2018 |
|---|-------------------------|-----------|
| | Kshs | Kshs |
| Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300) | | |
| See attached list | 6,498,957,355.90 | - |
| | | |
| TOTAL | 6,498,957,355.90 | - |

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

| Description | Recurrent | Development | Total 2018-2019 | 2017-2018 |
|---------------------------------------|-------------------------|-----------------------|-------------------------|-----------|
| | Kshs | Kshs | Kshs | Kshs |
| Transfers to SAGAs and SCs | | | | |
| KARLO | 4,173,561,800.00 | 255,430,388.00 | 4,428,992,188.00 | - |
| KAGRIC | 61,586,000.00 | 200,000,000.00 | 261,586,000.00 | - |
| KEMFRI | 1,137,290,000.00 | - | 1,137,290,000.00 | - |
| KEPHIS | 245,914,167.90 | - | 245,914,167.90 | - |
| KENTTEC | 68,747,000.00 | 250,000,000.00 | 318,747,000.00 | - |
| NBA | 106,428,000.00 | - | 106,428,000.00 | - |
| | | | | |
| TOTAL | 5,793,526,967.90 | 705,430,388.00 | 6,498,957,355.90 | - |

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

5 ACQUISITION OF ASSETS

| Non Financial Assets | 2018-2019 | 2017-2018 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Refurbishment of Buildings | 289,200 | |
| Purchase of Vehicles and Other Transport Equipment | 8,795,000 | |
| Purchase of Office Furniture and General Equipment | 174,000 | |
| Purchase of Specialized Plant, Equipment and Machinery | 17,500 | |
| Research, Studies, Project Preparation, Design & Supervision | 600,000 | |
| Total | 9,875,700 | |

**Reports and Financial Statements
For the year ended June 30, 2019**

6A: Bank Accounts

| Name of Bank, Account No. & currency | Amount in bank account currency | Indicate whether recurrent, Development, deposit e.t.c | Exc rate (if in foreign curren cy) | 2018-2019 | 2017-2018 |
|--|--|---|---|-------------------|-----------|
| | | | | Kshs | Kshs |
| Central Bank of Kenya 1000384158 | Kshs | Recurrent | 1 | 22,840 | |
| Central Bank of Kenya 1000384166 | Kshs | Development | 1 | 1 | |
| Central Bank of Kenya 1000384182 | Kshs | Deposit | 1 | 20,799,199 | |
| Total | | | | 20,822,040 | |

6B: CASH IN HAND

| | 2018-2019 | 2017-2018 |
|--|---------------|-----------|
| | Kshs | Kshs |
| Cash in Hand – Held in domestic currency | 26,763 | |
| Cash in Hand – Held in foreign currency | | |
| Total | 26,763 | |

Cash in hand should also be analysed as follows:

| | 2018-2019 | 2017-2018 |
|--------------------------|---------------|-----------|
| | Kshs | Kshs |
| Cash Office Kilimo House | 26,763 | |
| | | |
| | | |
| Total | 26,763 | |

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

7: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

| <i>Description</i> | 2018-2019 | 2017-2018 |
|---------------------|------------------|------------------|
| | Kshs | Kshs |
| Government Imprests | - | |
| Salary advances | | |
| District suspense | | |
| Clearance accounts | | |
| Total | | |

8. ACCOUNTS PAYABLE

| Description | 2018-2019 | 2017-2018 |
|--------------------|-------------------|------------------|
| | Kshs | Kshs |
| Deposits | 20,799,199 | |
| Total | 20,799,199 | |

This amount of Kshs 20,799,199 was from KARLO for three activities ; Strategic plan, Organisation structure and National Agricultural Research Policy (NARS).

9. FUND BALANCE BROUGHT FORWARD

| Description | 2018-2019 | 2017-2018 |
|----------------------|------------------|------------------|
| | Kshs | Kshs |
| Bank accounts | | |
| Cash in hand | | |
| Accounts Receivables | | |
| Accounts Payables | | |
| Total | | |

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

11. OTHER IMPORTANT DISCLOSURES

11.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| Description | 2018-2019 | 2017-2018 |
|-----------------------------|----------------------|------------------|
| | Kshs | Kshs |
| Construction of buildings | | |
| Construction of civil works | | |
| Supply of goods | 13,123,010.00 | |
| Supply of services | 978,270.00 | |
| | 14,101,280.00 | - |

11.2: PENDING STAFF PAYABLES (See Annex 2)

| | 2018-2019 | 2017-2018 |
|---------------------------|------------------|------------------|
| | Kshs | Kshs |
| Senior management | - | - |
| Middle management | - | - |
| Unionisable employees | - | - |
| Others (<i>specify</i>) | - | - |
| | - | - |

11.3: OTHER PENDING PAYABLES (See Annex 3)

| | 2018-2019 | 2017-2018 |
|---|------------------|------------------|
| | Kshs | Kshs |
| Amounts due to National Government entities | - | - |
| Amounts due to Entity entities | - | - |
| Amounts due to third parties | - | - |
| Others (<i>specify</i>) | - | - |
| | - | - |

STATE DEPARTMENTS FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

ANALYSIS OF ACCOUNTS PAYABLE




STATE DEPARTMENTS FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

12. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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



Principal Secretary
Dr. Prof. Hamadi Boga



Assistant Accountant General
Charity W. Muriuki
ICPAK 5380

STATE DEPARTMENTS FOR AGRICULTURAL RESEARCH
 Reports and Financial Statements
 For the year ended June 30, 2019

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f (Kshs) 2018/19 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Total |
|--|--|--|--|------------------|
| Motor vehicle –Ford Station wagon GKB 079V | | 8,795,000 | | 8,795,000 |
| Furniture-coffee table | | 45,000 | | 45,000 |
| Intangible assets | | | | |
| Total | | | | 8,840,000 |

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 3 – ANALYSIS OF OUTSTANDING IMPRESTS AS AT 30.06.2019

| S/NO | NAME | P/NO | AMOUNT |
|-------------|-------------|-------------|---------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| | | | |
| | | | |
| | | | |

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 7- 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



Trial Balance

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

| Account No and Description | Current Period | | Previous period | |
|--|----------------|----------------|-----------------|----------------|
| | Debit Kshs | Credit Kshs | Debit Kshs | Credit Kshs |
| 1110107 Intercompany Receivables | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110100 Receipt of Income Tax from Individuals | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110000 Taxes on Income, Profits and Capital Gains | 0.00 | 0.00 | 0.00 | 0.00 |
| 2110201 Contractual Employees | 4,670,000.00 | 0.00 | 0.00 | 0.00 |
| 2110200 Basic Wages - Temporary Employees | 4,670,000.00 | 0.00 | 0.00 | 0.00 |
| 2110336 Car Purchase Allowance | 10,000,000.00 | 0.00 | 0.00 | 0.00 |
| 2110300 Personal Allowances paid as part of Salary | 10,000,000.00 | 0.00 | 0.00 | 0.00 |
| 2110000 Wages and Salary Contributions | 14,670,000.00 | 0.00 | 0.00 | 0.00 |
| 2210201 Telephone, Telex, Facsimile and Mobile Phone Services | 511,000.00 | 0.00 | 0.00 | 0.00 |
| 2210203 Courier & Postal Services | 18,000.00 | 0.00 | 0.00 | 0.00 |
| 2210204 Leased Communication Lines | 100,000.00 | 0.00 | 0.00 | 0.00 |
| 2210200 Communication, Supplies and Services | 629,000.00 | 0.00 | 0.00 | 0.00 |
| 2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 2,579,835.00 | 0.00 | 0.00 | 0.00 |
| 2210302 Accommodation - Domestic Travel | 3,364,232.00 | 0.00 | 0.00 | 0.00 |
| 2210303 Daily Subsistence Allowance | 2,787,530.00 | 0.00 | 0.00 | 0.00 |
| 2210304 Sundry Items (e.g. airport tax, taxis, etc?) | 891,955.00 | 0.00 | 0.00 | 0.00 |
| 2210300 Domestic Travel and Subsistence, and Other Transportation Costs | 9,623,552.00 | 0.00 | 0.00 | 0.00 |
| 2210401 Travel Costs (airlines, bus, railway, etc.) | 1,877,005.40 | 0.00 | 0.00 | 0.00 |
| 2210402 Accommodation | 1,650,967.85 | 0.00 | 0.00 | 0.00 |
| 2210403 Daily Subsistence Allowance | 1,736,101.00 | 0.00 | 0.00 | 0.00 |
| 2210404 Sundry Items (e.g. airport tax, taxis, etc?) | 397,208.00 | 0.00 | 0.00 | 0.00 |
| 2210400 Foreign Travel and Subsistence, and other transportation costs | 5,661,282.25 | 0.00 | 0.00 | 0.00 |
| 2210502 Publishing & Printing Services | 700,165.00 | 0.00 | 0.00 | 0.00 |
| 2210503 Subscriptions to Newspapers, Magazines and Periodicals | 839,550.00 | 0.00 | 0.00 | 0.00 |
| 2210500 Printing, Advertising and Information Supplies and Services | 1,539,715.00 | 0.00 | 0.00 | 0.00 |
| 2210604 Hire of Transport, Equipment | 465,200.00 | 0.00 | 0.00 | 0.00 |
| 2210600 Rentals of Produced Assets | 465,200.00 | 0.00 | 0.00 | 0.00 |
| 2210701 Travel Allowance | 1,552,340.00 | 0.00 | 0.00 | 0.00 |
| 2210702 Remuneration of Instructors and Contract Based Training Services | 639,610.00 | 0.00 | 0.00 | 0.00 |
| 2210703 Production and Printing of Training Materials | 251,300.00 | 0.00 | 0.00 | 0.00 |
| 2210704 Hire of Training Facilities and Equipment | 413,000.00 | 0.00 | 0.00 | 0.00 |
| 2210710 Accommodation Allowance | 740,300.00 | 0.00 | 0.00 | 0.00 |
| 2210711 Tuition Fees Allowance | 998,720.00 | 0.00 | 0.00 | 0.00 |
| 2210712 Trainee Allowance | 999,950.00 | 0.00 | 0.00 | 0.00 |
| 2210700 Training Expenses | 5,595,220.00 | 0.00 | 0.00 | 0.00 |
| 2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 3,186,757.00 | 0.00 | 0.00 | 0.00 |
| 2210802 Boards, Committees, Conferences and Seminars | 4,820,203.90 | 0.00 | 0.00 | 0.00 |
| 2210805 National Celebrations | 170,600.00 | 0.00 | 0.00 | 0.00 |
| 2210800 Hospitality Supplies and Serv | 8,177,560.90 | 0.00 | 0.00 | 0.00 |
| 2211101 General Office Supplies (papers, pencils, forms, small office equipment etc) | 816,182.00 | 0.00 | 0.00 | 0.00 |
| 2211102 Supplies and Accessories for Computers and Printers | 212,900.00 | 0.00 | 0.00 | 0.00 |
| 2211103 Sanitary and Cleaning | 688,120.00 | 0.00 | 0.00 | 0.00 |

| Account No and Description | Current Period | | Previous period | |
|--|------------------|---------------|-----------------|--------|
| | Debit | Credit | Debit | Credit |
| Materials, Supplies and Services | | | | |
| 2211100 Office and General Supplies and Services | 1,717,202.00 | 0.00 | 0.00 | 0.00 |
| 2211201 Refined Fuels and Lubricants for Transport | 1,888,549.00 | 0.00 | 0.00 | 0.00 |
| 2211200 Fuel Oil and Lubricants | 1,888,549.00 | 0.00 | 0.00 | 0.00 |
| 2211310 Contracted Professional Services | 501,950.00 | 0.00 | 0.00 | 0.00 |
| 2211300 Other Operating Expenses | 501,950.00 | 0.00 | 0.00 | 0.00 |
| 2210000 Goods and Services | 35,799,231.15 | 0.00 | 0.00 | 0.00 |
| 2220101 Maintenance Expenses - Motor Vehicles | 700,408.25 | 0.00 | 0.00 | 0.00 |
| 2220100 Routine Maintenance - Vehicles | 700,408.25 | 0.00 | 0.00 | 0.00 |
| 2220209 Minor Alterations to Buildings and Civil Works | 0.00 | 0.00 | 0.00 | 0.00 |
| 2220210 Maintenance of Computers, Software, and Networks | 184,000.00 | 0.00 | 0.00 | 0.00 |
| 2220200 Routine Maintenance - Other Assets | 184,000.00 | 0.00 | 0.00 | 0.00 |
| 2220000 Routine Maintenance | 884,408.25 | 0.00 | 0.00 | 0.00 |
| 2630101 Current Grants to Semi-Autonomous Government Agencies | 5,793,526,967.90 | 0.00 | 0.00 | 0.00 |
| 2630100 Current Grants to Government Agencies and other Levels of Government | 5,793,526,967.90 | 0.00 | 0.00 | 0.00 |
| 2630201 Capital Grants to Semi-Autonomous Government Agencies | 705,430,388.00 | 0.00 | 0.00 | 0.00 |
| 2630200 Capital Grants to Government Agencies and other Levels of Government | 705,430,388.00 | 0.00 | 0.00 | 0.00 |
| 2630000 Grants & Transfer To Other Govt. Units | 6,498,957,355.90 | 0.00 | 0.00 | 0.00 |
| 3110302 Refurbishment of Non-Residential Buildings | 289,200.00 | 0.00 | 0.00 | 0.00 |
| 3110300 Refurbishment of Buildings | 289,200.00 | 0.00 | 0.00 | 0.00 |
| 3110701 Purchase of Motor Vehicles | 8,795,000.00 | 0.00 | 0.00 | 0.00 |
| 3110700 Purchase of Vehicles and Other Transport Equipment | 8,795,000.00 | 0.00 | 0.00 | 0.00 |
| 3111001 Purchase of Office Furniture and Fittings | 15,000.00 | 0.00 | 0.00 | 0.00 |
| 3111002 Purchase of Computers, Printers and other IT Equipment | 9,000.00 | 0.00 | 0.00 | 0.00 |
| 3111005 Purchase of Photocopiers | 150,000.00 | 0.00 | 0.00 | 0.00 |
| 3111000 Purchase of Office Furniture and General Equipment | 174,000.00 | 0.00 | 0.00 | 0.00 |
| 3111111 Purchase of ICT Networking and Communication Equipment | 17,500.00 | 0.00 | 0.00 | 0.00 |
| 3111112 Purchase of Software | 0.00 | 0.00 | 0.00 | 0.00 |
| 3111100 Purchase of Specialised Plant, Equipment and Machinery | 17,500.00 | 0.00 | 0.00 | 0.00 |
| 3111401 Pre-feasibility, Feasibility and Appraisal Studies | 600,000.00 | 0.00 | 0.00 | 0.00 |
| 3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 600,000.00 | 0.00 | 0.00 | 0.00 |
| 3110000 Acquisition of Fixed Capital Assets | 9,875,700.00 | 0.00 | 0.00 | 0.00 |
| 6530101 Ministry HQ Recurrent Bank A/C | 500,000.00 | 0.00 | 0.00 | 0.00 |
| 6530100 Recurrent Bank Accounts | 500,000.00 | 0.00 | 0.00 | 0.00 |
| 6530000 Recurrent Bank Accounts | 500,000.00 | 0.00 | 0.00 | 0.00 |
| 6580101 Cash | 3,128,650.75 | 0.00 | 0.00 | 0.00 |
| 6580104 Cash in Transit | 6,590,236,299.00 | 0.00 | 0.00 | 0.00 |
| 6580100 Cash in Hand | 6,593,364,949.75 | 0.00 | 0.00 | 0.00 |
| 6580000 Cash in Hand | 6,593,364,949.75 | 0.00 | 0.00 | 0.00 |
| 6740102 R/D Cheques | 0.00 | 0.00 | 0.00 | 0.00 |
| 6740100 Other Debtors & Pre-payments | 0.00 | 0.00 | 0.00 | 0.00 |
| 6740000 Other Debtors & Pre-payments | 0.00 | 0.00 | 0.00 | 0.00 |
| 6760101 Standing Imprests | 0.00 | 245,000.00 | 0.00 | 0.00 |
| 6760103 Temporary Imprests | 0.00 | 125,926.00 | 0.00 | 0.00 |
| 6760100 Imprests | 0.00 | 370,926.00 | 0.00 | 0.00 |
| 6760000 Government Imprests | 0.00 | 370,926.00 | 0.00 | 0.00 |
| 6780101 General Suspense A/C | 0.00 | 0.00 | 0.00 | 0.00 |
| 6780100 Suspense & Clearance Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 6780000 Suspense & Clearance Account | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310101 General Deposits | 0.00 | 18,513,699.00 | 0.00 | 0.00 |
| 7310100 General Deposits Items | 0.00 | 18,513,699.00 | 0.00 | 0.00 |

| Account No and Description | Current Period | | Previous period | |
|---|--------------------------|--------------------------|-----------------|-------------|
| | Debit | Credit | Debit | Credit |
| 7310000 Deposits | 0.00 | 18,513,699.00 | 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 | 537,656.00 | 0.00 | 0.00 |
| 7390107 Intercompany Payables | 0.00 | 0.00 | 0.00 | 0.00 |
| 7390100 System Required Liabilities | 0.00 | 537,656.00 | 0.00 | 0.00 |
| 7399999 Cash Clearing A/c | 0.00 | 6,574,393,065.05 | 0.00 | 0.00 |
| 7399900 | 0.00 | 6,574,393,065.05 | 0.00 | 0.00 |
| 7390000 System Required Liabilities A/cs | 0.00 | 6,574,930,721.05 | 0.00 | 0.00 |
| 9910201 Exchequer Releases/ Provisioning Account | 0.00 | 6,560,236,299.00 | 0.00 | 0.00 |
| 9910200 Exchequer Provisions | 0.00 | 6,560,236,299.00 | 0.00 | 0.00 |
| 9910000 Provisions | 0.00 | 6,560,236,299.00 | 0.00 | 0.00 |
| Total | 13,154,051,645.05 | 13,154,051,645.05 | 0.00 | 0.00 |

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: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

| | Note | Current Period | Previous Period |
|--|------|-------------------------|-----------------|
| RECEIPTS | | | |
| Tax Receipts | 1 | 0.00 | 0.00 |
| Social Security Contribution | 2 | 0.00 | 0.00 |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 |
| Exchequer releases | 4 | 6,560,236,299.00 | 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 | 0.00 | 0.00 |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 |
| Other Receipts | 11 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 6,560,236,299.00 | 0.00 |
| PAYMENTS | | | |
| Compensation of Employees | 12 | 14,670,000.00 | 0.00 |
| Use of goods and Services | 13 | 36,683,639.40 | 0.00 |
| Subsidies | 14 | 0.00 | 0.00 |
| Transfers to Other Government Units | 15 | 6,498,957,355.90 | 0.00 |
| Other Grants and Transfers | 16 | 0.00 | 0.00 |
| Social Security Benefits | 17 | 0.00 | 0.00 |
| Acquisition of Assets | 18 | 9,875,700.00 | 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 |
| TOTAL PAYMENTS | | 6,560,186,695.30 | 0.00 |
| SURPLUS/DEFICIT | | 49,603.70 | 0.00 |

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: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

| | Note | Current Period | Previous Period |
|---|------|-------------------------|-----------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 22A | 500,000.00 | 0.00 |
| Cash Balances | 22B | 6,593,364,949.75 | 0.00 |
| Total Cash And Cash Equivalents | | 6,593,864,949.75 | 0.00 |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 23 | (370,926.00) | 0.00 |
| TOTAL FINANCIAL ASSETS | | 6,593,494,023.75 | 0.00 |
| Financial Liabilities | | | |
| Accounts Payables - Deposits | 24 | 6,593,444,420.05 | 0.00 |
| NET FINANCIAL ASSETS | | 49,603.70 | 0.00 |
| REPRESENTED BY | | | |
| Fund Balance b/fwd | 25 | 0.00 | 0.00 |
| Prior Year Adjustment | 26 | 0.00 | 0.00 |
| Surplus/Deficit for the Year | | 49,603.70 | 0.00 |
| NET FINANCIAL POSITION | | 49,603.70 | 0.00 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1168-State Department for Agricultural Research
 Current Period: JUL-18 To JUN-19
 Compare With: JUL-17 To JUN-18

| | Note | Current Period | Previous Period |
|--|---------|------------------|-----------------|
| | | Kshs | Kshs |
| Receipts and operating income | | | |
| Tax Receipts | 1 | 0.00 | 0.00 |
| Social Security Contribution | 2 | 0.00 | 0.00 |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 |
| Exchequer releases | 4 | 6,560,236,299.00 | 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 |
| Payments for Operating Expenses | | | |
| Compensation of Employees | 12 | 14,670,000.00 | 0.00 |
| Use of goods and Services | 13 | 36,683,639.40 | 0.00 |
| Subsidies | 14 | 0.00 | 0.00 |
| Transfers to Other Government Units | 15 | 6,498,957,355.90 | 0.00 |
| Other Grants and Transfers | 16 | 0.00 | 0.00 |
| Social Security Benefits | 17 | 0.00 | 0.00 |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 |
| Other payments | 21 | 0.00 | 0.00 |
| Adjusted for : | | | |
| Adjustments during the year | | 6,593,815,346.05 | 0.00 |
| Prior year adjustments | | 0.00 | 0.00 |
| Net Cash From Operating Activities | A | 6,603,740,649.75 | 0.00 |
| Cash Flow From Investing Activities | | | |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 |
| Acquisition of Assets | 18 | 9,875,700.00 | 0.00 |
| Net Cash Flow From Investing Activities | B | (9,875,700.00) | 0.00 |
| Cash Flow From Borrowing Activities | | | |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 |
| Proceeds from Foreign Borrowings | 7 | 0.00 | 0.00 |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 |
| Net Cash Flow From Financing Activities | C | 0.00 | 0.00 |
| NET INCREASE IN CASH AND CASH EQUIVALENT | A+B+C | 6,593,864,949.75 | 0.00 |
| Cash and Cash Equivalent at BEGINNING of The Year | | 0.00 | 0.00 |
| Cash and Cash Equivalent at END of The Year | 22A+22B | 6,593,864,949.75 | 0.00 |

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: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-------------------------|-----------------|
| | | Kshs | Kshs |
| Exchequer Releases/ Provisioning Account | 9910201 | 6,560,236,299.00 | 0.00 |
| TOTAL | | 6,560,236,299.00 | 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 |
| TOTAL | | 0.00 | 0.00 |

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|----------------------|-----------------|
| | | Kshs | Kshs |
| | | 0.00 | 0.00 |
| Basic Salaries - Permanent Employees | 2110100 | 0.00 | 0.00 |
| Basic Wages - Temporary Employees | 2110200 | 4,670,000.00 | 0.00 |
| Personal Allowances paid as part of Salary | 2110300 | 10,000,000.00 | 0.00 |
| Personal Allowances paid as Reimbursements | 2110400 | 0.00 | 0.00 |
| Personal Allowances provided in Kind | 2110500 | 0.00 | 0.00 |
| Employer Contributions to Compulsory National Social Security Schemes | 2120100 | 0.00 | 0.00 |
| Employer Contributions to Compulsory Health Insurance Schemes | 2120200 | 0.00 | 0.00 |
| USE OF GOODS AND SERVICES | 2120300 | 0.00 | 0.00 |
| TOTAL | | 14,670,000.00 | 0.00 |

13 Use of goods and Services

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|----------------------|-----------------|
| | | Kshs | Kshs |
| | | 0.00 | 0.00 |
| Utilities, Supplies and Services | 2210100 | 0.00 | 0.00 |
| Communication, Supplies and Services | 2210200 | 629,000.00 | 0.00 |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300 | 9,623,552.00 | 0.00 |
| Foreign Travel and Subsistence, and other transportation costs | 2210400 | 5,661,282.25 | 0.00 |
| Printing, Advertising and Information Supplies and Services | 2210500 | 1,539,715.00 | 0.00 |
| Rentals of Produced Assets | 2210600 | 465,200.00 | 0.00 |
| Training Expenses | 2210700 | 5,595,220.00 | 0.00 |
| Hospitality Supplies and Servi | 2210800 | 8,177,560.90 | 0.00 |
| Insurance Costs | 2210900 | 0.00 | 0.00 |
| Specialised Materials and Supp | 2211000 | 0.00 | 0.00 |
| Office and General Supplies and Services | 2211100 | 1,717,202.00 | 0.00 |
| Fuel Oil and Lubricants | 2211200 | 1,888,549.00 | 0.00 |
| Other Operating Expenses | 2211300 | 501,950.00 | 0.00 |
| Routine Maintenance - Vehicles | 2220100 | 700,408.25 | 0.00 |
| Routine Maintenance - Other Assets | 2220200 | 184,000.00 | 0.00 |
| Exchange Rate Losses | 2230100 | 0.00 | 0.00 |
| TOTAL | | 36,683,639.40 | 0.00 |

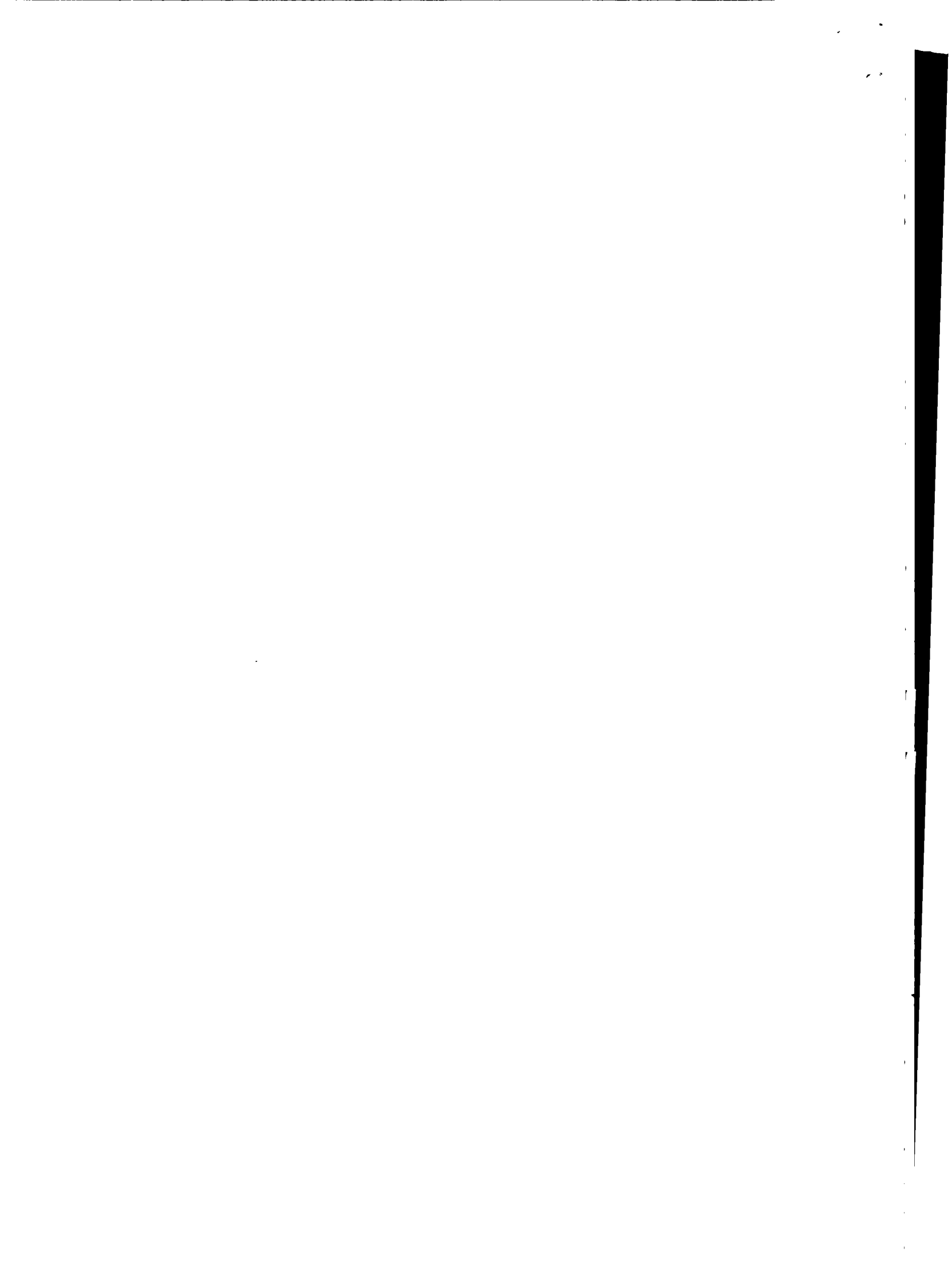
14 Subsidies

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

15 Transfers to Other Government Units

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-------------------------|-----------------|
| | | Kshs | Kshs |
| | | 5,793,526,967.90 | 0.00 |
| Current Grants to Government Agencies and other Levels of Government | 2630100 | 5,793,526,967.90 | 0.00 |
| Capital Grants to Government Agencies and other Levels of Government | 2630200 | 705,430,388.00 | 0.00 |
| Other Current Transfers, Grants and Subsidies | 2640400 | 0.00 | 0.00 |
| Other Capital Grants and Trans | 2640500 | 0.00 | 0.00 |
| TOTAL | | 6,498,957,355.90 | 0.00 |

16 Other Grants and Transfers



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

17 Social Security Benefits

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

18 Acquisition of Assets

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

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|-------------------|-----------------|
| | | Kshs | Kshs |
| Special Accounts | 6510000 | 0.00 | 0.00 |
| Treasury Bank Accounts (Exchequer and CRF Accounts) | 6520000 | 0.00 | 0.00 |
| Recurrent Bank Accounts | 6530000 | 500,000.00 | 0.00 |
| Development Bank Accounts | 6540000 | 0.00 | 0.00 |
| Deposit Bank Account | 6550000 | 0.00 | 0.00 |
| Project Specific Bank Accounts | 6570000 | 0.00 | 0.00 |
| Foreign Currency and Foreign D | 6590101 | 0.00 | 0.00 |
| TOTAL | | 500,000.00 | 0.00 |

22B Cash Balances

| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|-------------------------|-----------------|
| | | Kshs | Kshs |
| Cash in Hand | 6580000 | 6,593,364,949.75 | 0.00 |
| Foreign Currency and Foreign D | 6590201 | 0.00 | 0.00 |
| TOTAL | | 6,593,364,949.75 | 0.00 |

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Domestic Debtors & Advances | 6710000 | 0.00 | 0.00 |
| Debtors & Advances - Govt Owne | 6720000 | 0.00 | 0.00 |
| Foreign Debtors & Advances | 6730000 | 0.00 | 0.00 |
| Other Debtors & Pre-payments | 6740000 | 0.00 | 0.00 |
| Government Imprests | 6760000 | 370,926.00 | 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 |

| Item Description | Item Code | Current Period | Previous Period |
|------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| TOTAL | | 370,926.00 | 0.00 |

24. ACCOUNTS PAYABLE

| Item Description | Item code | Current Period | Previous Period |
|----------------------------------|-----------|------------------|-----------------|
| | | Kshs | Kshs |
| Deposits | 7310000 | 18,513,699.00 | 0.00 |
| Other Liabilities | 7320000 | 0.00 | 0.00 |
| Withholding Taxes | 7380000 | 0.00 | 0.00 |
| System Required Liabilities A/cs | 7390000 | 6,574,930,721.05 | 0.00 |
| TOTAL | | 6,593,444,420.05 | 0.00 |

25. FUND BALANCES BROUGHT FORWARD

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Opening Balance Bank | 22A | 0.00 | 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 |
| TOTAL | | 0.00 | 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 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |



Statement of Budget Execution - Recurrent Expenditure

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|--|------|------------------|-------------------------|-------------------------|-------------------------------|------------------|--------------------------------|------------------|
| | | a | b | c | d=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Contribution | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Exchequer releases | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 5,854,805,910.00 | (5,854,805,910.00) | 0.00% |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Foreign Borrowings | 7 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | 11 | 0.00 | 0.00 | 0.00 | 0.00 | 5,854,805,910.00 | (5,854,805,910.00) | 0.00% |
| Total | | | | | | | | |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | 12 | 9,335,000.00 | 0.00 | 5,335,000.00 | 14,670,000.00 | 14,670,000.00 | 0.00 | 100.00% |
| Use of goods and Services | 13 | 6,705,000.00 | 0.00 | 39,409,000.00 | 46,114,000.00 | 36,683,639.40 | 9,430,360.60 | 79.55% |
| Subsidies | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers to Other Government Units | 15 | 3,379,748,912.00 | 0.00 | 2,413,778,056.00 | 5,793,526,968.00 | 5,793,526,967.90 | 0.10 | 100.00% |
| Other Grants and Transfers | 16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Benefits | 17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Acquisition of Assets | 18 | 10,875,000.00 | 0.00 | 17,050,000.00 | 27,925,000.00 | 9,875,700.00 | 18,049,300.00 | 35.37% |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other payments | 21 | 3,406,663,912.00 | 0.00 | 2,475,572,056.00 | 5,882,235,968.00 | 5,854,756,307.30 | 27,479,660.70 | 99.53% |
| Total | | | | | | | | |



Statement of Budget Execution - Recurrent Expenditure

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

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

Prepared By:

Date:

Reviewed By: _____

Approved By: _____

Date: _____

Date: _____

Statement of Budget Execution - Development Expenditure

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19



| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|-----------------|--------------|-----------------------|-------------------------|-------------------------|-------------------------------|-----------------------|--------------------------------|------------------|
| | | a | b | c | d=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 705,430,389.00 | (705,430,389.00) | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 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 | 705,430,389.00 | (705,430,389.00) | 0.00% |
| | Total | 0.00 | 0.00 | 0.00 | 0.00 | 705,430,389.00 | (705,430,389.00) | 0.00% |
| PAYMENTS | | | | | | | | |
| | 12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 15 | 475,899,330.00 | 0.00 | 393,531,058.00 | 869,430,388.00 | 705,430,388.00 | 164,000,000.00 | 81.14% |
| | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 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 | 475,899,330.00 | 0.00 | 393,531,058.00 | 869,430,388.00 | 705,430,388.00 | 164,000,000.00 | 81.14% |
| | Total | 475,899,330.00 | 0.00 | 393,531,058.00 | 869,430,388.00 | 705,430,388.00 | 164,000,000.00 | 81.14% |



Statement of Budget Execution - Development Expenditure
Entity: 1168-State Department for Agricultural Research
Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

| Economic Item | 6550101 - Ministry HQ Deposit Bank A/C | |
|--|--|-----------------|
| | Current Period | Previous Period |
| Opening Balance | 0.00 | 0.00 |
| Transfers of retentions during the year | 0.00 | 0.00 |
| Payments made out of deposit account during the year | 0.00 | 0.00 |
| Closing Balance | 0.00 | 0.00 |

Principal Secretary Controller Principal Accounts

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1168-State Department for Agricultural Research

Period: JUL-18 To JUN-19

| Program | Sub Program | Description | Approved Budget | Actual Payments | Variance |
|------------|-------------|----------------------------|-------------------------|-------------------------|-----------------------|
| 0000000000 | | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| | 0000000000 | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| | | | 6,751,666,356.00 | 6,560,186,695.30 | 191,479,660.70 |
| 0120000000 | | | 80,909,000.00 | 54,373,478.00 | 26,535,522.00 |
| | 0120010000 | | 516,342,168.00 | 352,342,167.90 | 164,000,000.10 |
| | 0120020000 | | 5,017,125,188.00 | 5,016,181,049.40 | 944,138.60 |
| | 0120030000 | | 1,137,290,000.00 | 1,137,290,000.00 | 0.00 |
| | 0120040000 | | | | |
| | | Grand Total | 6,751,666,356.00 | 6,560,186,695.30 | 191,479,660.70 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1168-State Department for Agricultural Research

Period: JUL-18 To JUN-19

| Head | Program | Description | Approved Budget | Actual Payments | Variance |
|------------|------------|--|-------------------------|-------------------------|-----------------------|
| 0000000000 | | Default Value (Non-Departmental) | 0.00 | 0.00 | 0.00 |
| | 0000000000 | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| 1168000100 | | Headquarters and Administrative Services | 75,409,000.00 | 50,239,444.00 | 25,169,556.00 |
| | 0120000000 | | 75,409,000.00 | 50,239,444.00 | 25,169,556.00 |
| 1168000200 | | Kenya Agricultural & Livestock Research Organization (KALRO) | 4,173,561,800.00 | 4,173,561,800.00 | 0.00 |
| | 0120000000 | | 4,173,561,800.00 | 4,173,561,800.00 | 0.00 |
| 1168000300 | | Kenya Tsetse and Trypanosomiasis Eradication Council | 68,747,000.00 | 68,747,000.00 | 0.00 |
| | 0120000000 | | 68,747,000.00 | 68,747,000.00 | 0.00 |
| 1168000400 | | Kenya Genetic Resource Centre (KAGRC) | 61,586,000.00 | 61,586,000.00 | 0.00 |
| | 0120000000 | | 61,586,000.00 | 61,586,000.00 | 0.00 |
| 1168000500 | | Kenya Plant Health Inspectorate Services (KEPHIS) | 245,914,168.00 | 245,914,167.90 | 0.10 |
| | 0120000000 | | 245,914,168.00 | 245,914,167.90 | 0.10 |
| 1168000600 | | National Biosafety Authority | 106,428,000.00 | 106,428,000.00 | 0.00 |
| | 0120000000 | | 106,428,000.00 | 106,428,000.00 | 0.00 |
| 1168000700 | | Kenya Marine Fisheries Research Institute | 1,137,290,000.00 | 1,137,290,000.00 | 0.00 |
| | 0120000000 | | 1,137,290,000.00 | 1,137,290,000.00 | 0.00 |
| 1168000800 | | | 5,500,000.00 | 4,134,034.00 | 1,365,966.00 |
| | 0120000000 | | 5,500,000.00 | 4,134,034.00 | 1,365,966.00 |
| 1168001000 | | | 3,000,000.00 | 2,410,300.00 | 589,700.00 |
| | 0120000000 | | 3,000,000.00 | 2,410,300.00 | 589,700.00 |
| 1168001100 | | | 2,800,000.00 | 2,512,695.00 | 287,305.00 |
| | 0120000000 | | 2,800,000.00 | 2,512,695.00 | 287,305.00 |
| 1168001200 | | | 2,000,000.00 | 1,932,866.40 | 67,133.60 |
| | 0120000000 | | 2,000,000.00 | 1,932,866.40 | 67,133.60 |
| 1168100100 | | | 4,319,700.00 | 4,319,700.00 | 0.00 |
| | 0120000000 | | 4,319,700.00 | 4,319,700.00 | 0.00 |
| 1168100200 | | | 21,579,630.00 | 21,579,630.00 | 0.00 |
| | 0120000000 | | 21,579,630.00 | 21,579,630.00 | 0.00 |
| 1168100300 | | | 200,000,000.00 | 200,000,000.00 | 0.00 |
| | 0120000000 | | 200,000,000.00 | 200,000,000.00 | 0.00 |
| 1168100400 | | | 250,000,000.00 | 250,000,000.00 | 0.00 |
| | 0120000000 | | 250,000,000.00 | 250,000,000.00 | 0.00 |
| 1168100500 | | | 229,531,058.00 | 229,531,058.00 | 0.00 |
| | 0120000000 | | 229,531,058.00 | 229,531,058.00 | 0.00 |
| 1168100700 | | | 164,000,000.00 | 0.00 | 164,000,000.00 |
| | 0120000000 | | 164,000,000.00 | 0.00 | 164,000,000.00 |
| | | Grand Total | 6,751,666,356.00 | 6,560,186,695.30 | 191,479,660.70 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P. O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

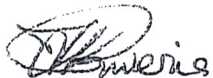
2nd July, 2019

CERTIFICATE OF BALANCES

Customer : 138673
Balance Date: 30-Jun-19

STATE DEPT FOR
AGRIC RESEARCH

| Account No | Account Name | Currency | Balance |
|------------|-------------------------------------|----------|---------------|
| 1000384158 | REC-STATE DEPT FOR AGRIC RESEARCH | KES | 244,978.95 |
| 1000384166 | DEV-STATE DEPT FOR AGRIC RESEARCH | KES | 1 |
| 1000384182 | DEP-STATE DEPT FOR AGRIC RESEARCH | KES | 20,799,199.00 |
| 1000384198 | CBK 165-STATE DEPT FOR AGRIC RESEAR | KES | 0 |



L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION



P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION

A/C 1000384158

Date 11/7/2019

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR AGRICULTURAL RESEARCH as at the close of business on 30TH JUNE, 2019

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

- DR. JOSEPH M. MAHARIA
- ELIZABETH K. NZANGA
- STANLEY MWABURA

Assembled at the office of HEAD OF ACCOUNTING UNIT at 11.00am (time) on the 11/7/2019

| | | | |
|-------------------------------------|----|-------|---------------|
| Notes | 30 | (Shs. | 26,750 |
| Silver | 5 | Shs. | 14 |
| copper | — | Shs. | — |
| Cheques (as per details on reverse) | | Shs. | NIL |
| | | | <u>26,764</u> |

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

The cash consists of East African currency and does not contain any demonetized coin or notes
The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2019

| | | | |
|--------------|--|--------|------------------|
| Cash on hand | TWENTY SIX THOUSAND SEVEN HUNDRED & SIXTY FOUR | (Shs.) | 26,764.00 |
| Bank balance | TWENTY TWO THOUSAND, EIGHT HUNDRED RTYHRTY NINE, NINETY FIVE CENTS | Shs. | 22,839.95 |
| | | | <u>49,603.95</u> |

The Bank Certificate of Balance showed a sum of Shs. TWO HUNDRED FORTY FOUR THOUSAND, NINE HUNDRED SEVENTY EIGHT, NINETY FIVE CENTS - 244,978 cts - 95 (shs.)

Standing to the credit of the account on 30TH JUNE, 2019

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

[Signature]
Chairman

Date 11/7/2019

[Signature]
Members of the Board

[Signature]

Date 11/7/2019

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR AGRICULTURAL RESEARCH as at the close of business on 30TH JUNE, 2019

The Board, consisting of- (Names and Official titles)
DR. JOSEPH M. MACHARIA
ELIZABETH K. NZANGA
STANLEY MWANGA

Assembled at the office of HEAD OF ACCOUNTING UNIT at 11.00am (time) on the 11/7/2019

| | | |
|-------------------------------------|-------|--------------------|
| Notes | | (Shs. <u>NIL</u>) |
| Silver | | Shs. <u>NIL</u> |
| copper | | Shs. <u>NIL</u> |
| Cheques (as per details on reverse) | | Shs. <u>NIL</u> |

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2019

| | | |
|--------------|---------------------|--------------------|
| Cash on hand | | (Shs. <u>NIL</u>) |
| Bank balance | <u>ONE SHILLING</u> | Shs. <u>1.00</u> |
| | | <u>1.00</u> |

The Bank Certificate of Balance showed a sum of Shs. ONE SHILLING ONLY
- 1 cts - 00 (shs. 1.00) cts

Standing to the credit of the account on 30TH JUNE, 2019

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

[Signature]
Chairman
[Signature]
Members of the Board
[Signature]

Date 11/7/2019

A/C 1000384/28

Date 11/7/2019

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR

AGRICULTURAL RESEARCH

as at the close of

business on 30TH JUNE, 2019

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

DR. JOSEPH M. MACHARIA

ELIZABETH K. NIANGA

STANLEY MWANGA

Assembled at the office of HEAD OF ACCOUNTING UNIT

at 11:00am (time) on the 11/7/2019

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2019

| | | |
|--------------|-------|---------------|
| Cash on hand | (Shs. | NIL |
| Bank balance | Shs. | 20,799,199.00 |

TWENTY MILLION SEVEN HUNDRED NINETY NINE THOUSAND, ONE HUNDRED NINETY NINE

The Bank Certificate of Balance showed a sum of Shs. TWENTY MILLION SEVEN HUNDRED NINETY NINE THOUSAND, ONE HUNDRED NINETY NINE. (Shs. 20,799,199 cts - 00)

Standing to the credit of the account on 30TH JUNE, 2019

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

Chairman

Members of the Board

Date 11/7/2019

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 30-JUN-19

REC - STATE DEPARTMENT FOR AGRICULTURAL

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

| | |
|---|-------------------|
| Balance as per bank certificate | 244,978.95 |
| Less -- | |
| 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | 2,897,950,574.70 |
| 2. Receipts in Bank Statement not yet recorded in Cash Book | 1,526,000.00 |
| Add -- | |
| 3. Payment in Bank Statement not yet recorded in Cash Book | 2,346,000.00 |
| 4. Receipts in Cash Book not yet Recorded in Bank Statement | 1,263,856,210.00 |
| Bank Balance as per Cash Book | -1,633,029,385.75 |

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

REC - STATE DEPARTMENT FOR AGRICULTURE

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

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES) | | | |
|--|-----------|--|------------------|
| Cheque | | Payee | Amount |
| No | Date | | |
| 1 | 10-AUG-18 | KENYA ANIMAL GENETIC RESOURCES CENTRE | 1,425,000.00 |
| 2 | 10-AUG-18 | NATIONAL BIOSAFETY AUTHORITY | 27,150,000.00 |
| 3 | 10-AUG-18 | KENYA MARINE AND FISHERIES RESEARCH INSTITUTE | 80,075,000.00 |
| 4 | 10-AUG-18 | KENYA MARINE AND FISHERIES RESEARCH INSTITUTE | 210,050,000.00 |
| 5 | 10-AUG-18 | KENYA AGRICULTURAL RESEARCH INSTITUTE | 860,602,500.00 |
| 6 | 10-AUG-18 | KENYA TSETSE AND TRUPANOSOMIASIS ERADICATION COUNCIL | 17,537,500.00 |
| 7 | 15-AUG-18 | KENYA PLANT HEALTH INS.SERVICE (KEPHIS) | 41,822,137.30 |
| 16 | 24-AUG-18 | JACOB TOM OGONDAH | 360,000.00 |
| 17 | 24-AUG-18 | LUCY WANGUI MWANGI | 30,150.00 |
| 20 | 29-AUG-18 | NIXON AMUKA OBORAH | 637,400.00 |
| 21 | 29-AUG-18 | AIRTEL NETWORKS KENYA LIMITED | 24,455.00 |
| 29 | 06-SEP-18 | CMC MOTORS GROUP LIMITED | 31,244.00 |
| 30 | 06-SEP-18 | JULIUS NYAMOHANGA RIOBA | 50,000.00 |
| 31 | 10-SEP-18 | NIPHER AFWANDE ZABLON | 267,750.00 |
| 32 | 10-SEP-18 | MICHAEL KIBIRA KANYI | 42,000.00 |
| 33 | 12-SEP-18 | AIRTEL NETWORKS KENYA LIMITED | 8,037.00 |
| 112 | 10-JAN-19 | KENYA AGRICULTURAL RESEARCH INSTITUTE | 1,652,356,800.00 |
| 197 | 14-FEB-19 | DORIS CHRISPIN ITHIMA | 79,400.00 |
| 250 | 25-APR-19 | RICHARD MUTURI GITHAIGA | 99,200.00 |
| 285 | 22-JUN-19 | RICHARD MUTURI GITHAIGA | 28,000.00 |
| 287 | 22-JUN-19 | NIPHER AFWANDE ZABLON | 31,555.00 |
| 290 | 22-JUN-19 | JACOB TOM OGONDAH | 30,000.00 |
| 291 | 22-JUN-19 | JACOB TOM OGONDAH | 28,000.00 |
| 292 | 22-JUN-19 | RICHARD MUTURI GITHAIGA | 156,800.00 |
| 293 | 22-JUN-19 | RICHARD MUTURI GITHAIGA | 30,000.00 |
| 296 | 22-JUN-19 | KENYA SCHOOL OF GOVERNMENT MOMBASA | 48,720.00 |
| 297 | 22-JUN-19 | LYDIA NANJALA WABUKE | 133,600.00 |
| 298 | 22-JUN-19 | IRENE NDONGA KAMBUA | 30,000.00 |
| 299 | 22-JUN-19 | IRENE NDONGA KAMBUA | 28,000.00 |
| 300 | 22-JUN-19 | RECORDS AND INFORMATION MANAGEMENT EAST AFRICA LIMITED | 49,636.40 |
| 301 | 22-JUN-19 | JAMES WACIURI WANJOHI | 52,000.00 |
| 302 | 22-JUN-19 | EDWIN NDWIGA MUNYI | 30,000.00 |
| 304 | 22-JUN-19 | EDWIN NDWIGA MUNYI | 42,000.00 |
| 305 | 22-JUN-19 | CHARITY WANGUI MURIUKI | 196,000.00 |
| 306 | 22-JUN-19 | CHARITY WANGUI MURIUKI | 45,000.00 |
| 307 | 22-JUN-19 | CHARITY WANGUI MURIUKI | 42,000.00 |
| 308 | 22-JUN-19 | SUSAN KARIMI MURITHI | 156,800.00 |
| 310 | 22-JUN-19 | SUSAN KARIMI MURITHI | 60,000.00 |
| 311 | 22-JUN-19 | BRUCE MULONGO LUGANDA | 156,800.00 |
| 313 | 22-JUN-19 | JOSIAH MBOGO NJIRU | 156,800.00 |
| 315 | 22-JUN-19 | WAIRAGU DOUGLAS NJERU | 294,000.00 |
| 316 | 22-JUN-19 | WAIRAGU DOUGLAS NJERU | 52,000.00 |
| 318 | 22-JUN-19 | BENSON BUHURU MABINDA | 42,000.00 |
| 319 | 22-JUN-19 | JARED MONG'ARE OMBACHI | 30,000.00 |
| 320 | 22-JUN-19 | JARED MONG'ARE OMBACHI | 28,000.00 |
| 321 | 22-JUN-19 | JARED MONG'ARE OMBACHI | 50,000.00 |
| 323 | 22-JUN-19 | EASTERN AND SOUTHERN AFRICAN MANAGEMENT INSTITUTE | 220,000.00 |
| 324 | 22-JUN-19 | EASTERN AND SOUTHERN AFRICAN MANAGEMENT INSTITUTE | 750,000.00 |
| 325 | 22-JUN-19 | EASTERN AND SOUTHERN AFRICAN | 280,000.00 |

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

REC - STATE DEPARTMENT FOR AGRICULTURAL

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

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES) | | | |
|---|-------------|---|-------------------------|
| Cheque | | Payee | Amount |
| No | Date | | |
| 327 | 22-JUN-19 | MANAGEMENT INSTITUTE | 156,800.00 |
| 328 | 22-JUN-19 | MARY AKINYI OCHIENG | 30,000.00 |
| 329 | 22-JUN-19 | MARY AKINYI OCHIENG | 28,000.00 |
| 330 | 22-JUN-19 | MARY AKINYI OCHIENG | 156,800.00 |
| 331 | 22-JUN-19 | EDWIN NDWIGA MUNYI | 45,000.00 |
| 334 | 22-JUN-19 | EDWIN NDWIGA MUNYI | 156,800.00 |
| 339 | 22-JUN-19 | FRED ODHIAMBO ASETO | 50,800.00 |
| 340 | 22-JUN-19 | EFESTUS PETER NJENGA | 35,000.00 |
| 344 | 22-JUN-19 | AKOTH ELIZABETH ONYANGO | 30,000.00 |
| 345 | 22-JUN-19 | MARYSTELLAH NANJALA KETER | 28,000.00 |
| 346 | 22-JUN-19 | MARYSTELLAH NANJALA KETER | 235,200.00 |
| 347 | 22-JUN-19 | CHARITY MAITI BOKINDO | 60,000.00 |
| 348 | 22-JUN-19 | CHARITY MAITI BOKINDO | 56,000.00 |
| 350 | 22-JUN-19 | CHARITY MAITI BOKINDO | 45,000.00 |
| 351 | 22-JUN-19 | TOBIAS OKONG'O OSANO | 42,000.00 |
| 352 | 22-JUN-19 | TOBIAS OKONG'O OSANO | 30,000.00 |
| 354 | 22-JUN-19 | DORIS CHRISPIN ITHIMA | 30,000.00 |
| 355 | 22-JUN-19 | JOHN KIBUCHI NDERI, | 30,000.00 |
| 357 | 22-JUN-19 | JOHN KIBUCHI NDERI, | 28,000.00 |
| 358 | 22-JUN-19 | NICHOLAS KIUGI THAIRU | 196,000.00 |
| 359 | 22-JUN-19 | NICHOLAS KIUGI THAIRU | 42,000.00 |
| 362 | 22-JUN-19 | ANNIE GUYO MWARIKO | 88,200.00 |
| 364 | 24-JUN-19 | JACOB TOM OGONDAH | 47,082.00 |
| 364 | 24-JUN-19 | MARYSTELLAH NANJALA KETER | 52,008.00 |
| 365 | 24-JUN-19 | SUSAN KARIMI MURITHI | 48,600.00 |
| 366 | 24-JUN-19 | IRENE NDONGA KAMBUA | 307,000.00 |
| Total : | | | 2,897,950,574.70 |
| 2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Receipts | | | Amount |
| No | Date | | |
| 50 | 04-OCT-18 | 202 REFUNDS RTGS | 1,526,000.00 |
| Total : | | | 1,526,000.00 |
| 3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Cheque | | | Amount |
| No | Date | | |
| 36 | 20-SEP-18 | Outward KEPSS MT 103 /BENM/ ANNIE GUYO MWARIKO IMP3425619/3 | 20,000.00 |
| 50 | 02-OCT-18 | Outward KEPSS MT 102 /BENM/ JACOB TOM OGONDAH IMP WAR NO34256 | 1,526,000.00 |
| 64 | 08-NOV-18 | TRFS Payments /BENM/ PV NO 0000040/1 | 800,000.00 |
| Total : | | | 2,346,000.00 |
| 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | |
| Receipts | | | Amount |
| No | Date | | |
| FT18247YBKXM | 04-SEP-18 | | 21,820,500.00 |
| FT18213ZC6FC | 01-AUG-18 | | 1,242,035,710.00 |

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

REC - STATE DEPARTMENT FOR AGRICULTURE

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

| 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | |
|---|------|---------------------------------|
| Receipts | | Amount |
| No | Date | |
| | | Total : 1,263,856,210.00 |
| | | |

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 30-JUN-19

DEV - STATE DEPARTMENT FOR AGRICULTURE

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

| | |
|---------------------------------|------|
| Balance as per bank certificate | 1.00 |
|---------------------------------|------|

Less --

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

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

Add --

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

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

| | |
|-------------------------------|------|
| Bank Balance as per Cash Book | 1.00 |
|-------------------------------|------|

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEV - STATE DEPARTMENT FOR AGRICULTURE

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

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES) | | | |
|--|------|-------|--------|
| Cheque | | Payee | Amount |
| No | Date | | |
| Total : | | | |
| 2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Receipts | | | Amount |
| No | Date | | |
| Total : | | | |
| 3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Cheque | | | Amount |
| No | Date | | |
| Total : | | | |
| 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | |
| Receipts | | | Amount |
| No | Date | | |
| Total : | | | |

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEP -STATE DEPARTMENT FOR AGRICULTURAL

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

| | |
|---|---------------|
| Balance as per bank certificate | 20,799,199.00 |
| Less -- | |
| 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | 1,254,100.00 |
| 2. Receipts in Bank Statement not yet recorded in Cash Book | 2,155,860.00 |
| Add -- | |
| 3. Payment in Bank Statement not yet recorded in Cash Book | |
| 4. Receipts in Cash Book not yet Recorded in Bank Statement | |
| Bank Balance as per Cash Book | 17,389,239.00 |

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEP -STATE DEPARTMENT FOR AGRICULTURAL

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

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES) | | | |
|---|-----------|--------------------------------------|---------------------|
| Cheque | | Payee | Amount |
| No | Date | | |
| 20000089 | 24-APR-19 | TOBIAS OKONG'O OSANO | 73,500.00 |
| 20000090 | 24-APR-19 | PATRICK OKAKA OCHIENG | 73,500.00 |
| 20000091 | 24-APR-19 | NICHOLAS KIUGI THAIRU | 73,500.00 |
| 20000092 | 24-APR-19 | HARRY GIOCHE MWANGI | 73,500.00 |
| 20000093 | 24-APR-19 | CHARITY WANGUI MURIUKI | 73,500.00 |
| 20000094 | 24-APR-19 | WAIKAGU DOUGLAS NJERU | 73,500.00 |
| 20000095 | 24-APR-19 | FRANCIS K. KIBAGENDI NYAMBARIGA | 73,500.00 |
| 20000096 | 24-APR-19 | HAMADI IDDI BOGA | 43,800.00 |
| 20000097 | 24-APR-19 | OSCAR MAGENYA | 73,500.00 |
| 20000098 | 24-APR-19 | CHARITY MAITI BOKINDO | 88,200.00 |
| 20000099 | 24-APR-19 | MARGARET NAFULO MAKELO | 73,500.00 |
| 20000100 | 24-APR-19 | JOSEPH MWANGI MACHARIA | 73,500.00 |
| 20000101 | 24-APR-19 | JANE AKINYI OTADOH | 73,500.00 |
| 20000102 | 24-APR-19 | CHRISTOPHER K NKUKUU | 73,500.00 |
| 20000103 | 24-APR-19 | EFESTUS PETER NJENGA | 58,800.00 |
| 20000104 | 24-APR-19 | PATRICK KAMAU CHEGE | 73,500.00 |
| 20000105 | 24-APR-19 | AKOTH ELIZABETH ONYANGO | 34,300.00 |
| 20000106 | 24-APR-19 | IBRAHIM KHALFAN MWASERA | 14,700.00 |
| 20000107 | 24-APR-19 | NIPHER AFWANDE ZABLON | 58,800.00 |
| Total : | | | 1,254,100.00 |
| 2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Receipts | | | Amount |
| No | Date | | |
| NONREF | 05-APR-19 | Inward KEPSS MT 103 | 207,660.00 |
| NONREF | 20-MAY-19 | 202 REFUNDS RTGS | 73,500.00 |
| 368653 | 21-JUN-19 | Outward Chq | 74,700.00 |
| NONREF | 08-NOV-18 | TRFS Payments /BENM/ PV NO 0000039/1 | 500,000.00 |
| NONREF | 30-OCT-18 | Inward KEPSS MT 103 | 500,000.00 |
| NONREF | 08-NOV-18 | TRFS Payments /BENM/ PV NO 0000040/1 | 800,000.00 |
| Total : | | | 2,155,860.00 |
| 3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Cheque | | | Amount |
| No | Date | | |
| Total : | | | |
| 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | |
| Receipts | | | Amount |
| No | Date | | |
| Total : | | | |

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

CBK165 - STATE DEPARTMENT FOR AGRICULTU

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

Balance as per bank certificate

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

0.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

CBK165 - STATE DEPARTMENT FOR AGRICULT

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

| 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES) | | | |
|--|------|-------|--------|
| Cheque | | Payee | Amount |
| No | Date | | |
| Total : | | | |
| 2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Receipts | | | Amount |
| No | Date | | |
| Total : | | | |
| 3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | |
| Cheque | | | Amount |
| No | Date | | |
| Total : | | | |
| 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | |
| Receipts | | | Amount |
| No | Date | | |
| Total : | | | |

LIST OF PENDING BILLS AT 30TH JUNE 2019

Vote 1168

Ministry of Agricultural, Livestock, Fisheries and Irrigation
State Department for Agriculral Research

| Ref | Supplier | Pending Bills as at 30th | | Amount in Kshs | | Balance Outstanding | Remarks |
|-----------------------|-----------------------------------|--------------------------|----------------|----------------|----------------|---------------------|-------------------|
| | | Jun-19 | | Todate | | | |
| | | Amount in Kshs | Amount in Kshs | Amount in Kshs | Amount in Kshs | | |
| 1. AGPO BILLS | | 445,000.00 | 445,000.00 | 533,270.00 | 533,270.00 | | LACK OF EXCHEQUER |
| | 18. M/S PAGO AIRWAYS TRAVEL | | | | | | LACK OF EXCHEQUER |
| | 24. M/S SEASIDE TOURS AND SAFARIS | 978,270.00 | 978,270.00 | | | | |
| Subtotal | | | | | | | |
| 11. NON AGPO BILLS | | 435,000.00 | 435,000.00 | 490,000.00 | 490,000.00 | | LACK OF EXCHEQUER |
| | 1. M/S MFI DOCUMENTS SOLUTIONS | | | | | | LACK OF EXCHEQUER |
| | 2. M/S MICROSCAN TECHNOLOGIES LTD | 5,088,000.00 | 5,088,000.00 | | | | |
| | 4. M/S CROWN MOTORS LTD | 6,742,000.00 | 6,742,000.00 | | | | LACK OF EXCHEQUER |
| | 5. M/S CMC MOTORS GROUP LTD | 368,010.00 | 368,010.00 | | | | LACK OF EXCHEQUER |
| | 6. M/S COMPUTER WAYS LTD | 13,123,010.00 | 13,123,010.00 | | | | |
| Subtotal | | | | | | | |
| 111. HISTORICAL BILLS | | | | | | | |
| | 1. N/A | | | | | | |
| | 2. N/A | | | | | | |
| TOTAL | | 14,101,280.00 | 14,101,280.00 | 14,101,280.00 | 14,101,280.00 | | |