

REPUBLIC OF KENYA



hand already during second session.

OFFICE OF THE AUDITOR-GENERAL

hand 27/2/19

PARLIAMENT OF KENYA LIBRARY

REPORT

RECEIVED
29 JAN 2019
CLERK'S OFFICE

OF

THE AUDITOR-GENERAL

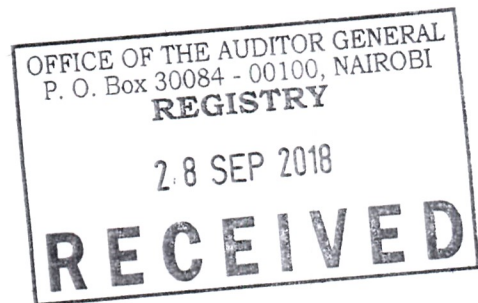
ON

THE FINANCIAL STATEMENTS OF
AGRICULTURAL SECTOR DEVELOPMENT
SUPPORT PROGRAMME (GRANT NO.31100071)

FOR THE THREE MONTHS PERIOD
ENDED 30 SEPTEMBER 2017

MINISTRY OF AGRICULTURE, LIVESTOCK,
FISHERIES & IRRIGATION





Revised Template 30/6/2017



B 1

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION

**Programme Name: AGRICULTURAL SECTOR DEVELOPMENT SUPPORT
PROGRAMME I (ASDSP I)**

Implementing Entity: SIDA CONTRIBUTION

PROGRAMME GRANT NUMBER: NO.31100071

REPORT AND FINANCIAL STATEMENTS

FOR THE THREE MONTHS – JULY, AUGUST AND SEPTEMBER 2017

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



CONTENTS

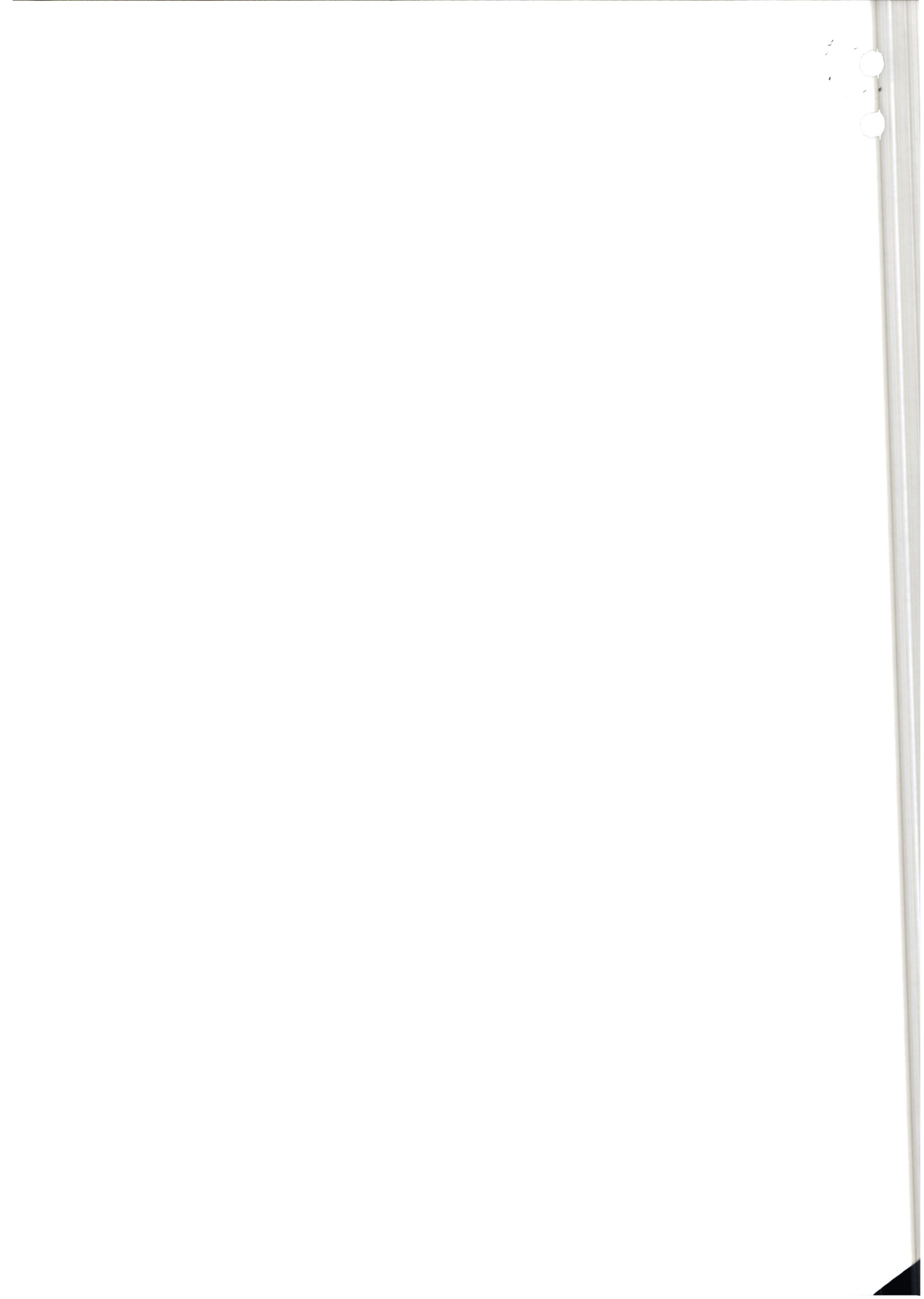
PAGE

1. PROGRAMME INFORMATION AND OVERALL PERFORMANCE	1-8
2. STATEMENT OF PROGRAMME MANAGEMENT RESPONSIBILITIES.....	9
3. REPORT OF THE INDEPENDENT AUDITORS ON THE AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II).....	10-11
4. STATEMENT OF RECEIPTS AND PAYMENTS FOR JULY, AUGUST AND SEPTEMBER 2017.....	12.
5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2017.....	13
6. STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH SEPTEMBER 2017.....	14
7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS	15
8. NOTES TO THE FINANCIAL STATEMENTS	16-32
9. OTHER IMPORTANT DISCLOSURES.....	33
10. NON CURRENT ASSETS	34
11. PROGRESS ON FOLLOWS UP OF AUDITOR RECOMMENDATIONS.....	35
12. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)	36-45

ANNEXES;

1.1 Consolidated Donor & GOK Trial balance

1.2 National Programme Secretariats Budgets



Reports and Financial Statements The Three Months – July, August and September 2017

1.0 PROGRAMME INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Ministry of Agriculture is the implementing Agency located at Kilimo House, Cathedral Road Nairobi.

P. O. Box 30028-00100, Nairobi.

Name: The Programme 'official Name: *AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME (ASDSP)*

Objective: The key objective of the Programme is:

Overall programme goal: "To support the transformation of Kenya's agricultural sector into an innovative, commercially oriented, competitive and modern industry that will contribute to poverty reduction and improved food security in rural and urban Kenya".

Purpose: "To increase equitable income, employment and improved food security of male and female target groups as a result of improved production and productivity in the rural smallholder farm and off-farm sectors"

Address: The Programme headquarters offices are at, NAIROBI County, Kenya.

The address of its registered office is:

ASDSP
HILL PLAZA BUILDING , 6TH FLOOR
NGONG ROAD
P.O.BOX 30028 - 00100
NAIROBI
TEL: 254-20-2714867,
EMAIL: pc@asdsp.co.ke



The Programme also has offices/branches as follows:

- At all the Forty Seven Counties (47) country wide

Contacts: The following are the Programme contacts

Telephone: (254) -20-2714867,

E-mail: pc@asdsp.co.ke

Website: www.asdsp.co.ke /www.kilimo.house.go.ke

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

1.2 Programme Information

Programme Start Date:	The programme start date is 01-01-2012
Programme End Date:	The programme end date is 31-12-2016
Programme Manager/Coordinator:	The programme coordinator is Mrs Phoebe A. Odhiambo
Programme Sponsor:	The programme sponsor is Swedish Government under Sida

1.3 Programme Overview

Line Ministry/State Department of the Programme	The programme is under the supervision of the Ministry of Agriculture Livestock & Fisheries (State Department For Crops Development).
Programme number	NO.31100071
Strategic goals of the Programme	<p>The strategic goals of the Programme are as follows:</p> <p>Increasing equitable income, employment and improved food security of male and female target groups as a result of improved production and productivity in the rural smallholder farm and off-farm sectors</p> <ul style="list-style-type: none"> • Intervention strategies: <ul style="list-style-type: none"> ○ Aligned: Element of ASDS coordination mechanism, applies GoK procedures ○ Demand-driven: Private sector agents, CSOs, government agencies, and producers represented in VC Platforms and horizontal/vertical VC groups select priority VCs; identify VC gaps, and; identify corrective action. ○ Stakeholder-led: Throughout program cycle including identification of Programme s, implementation and evaluation. ○ Inclusive and partnership-based: ASDSP relies on integration of/operational partnerships with other programs. ○ Equity and inclusiveness: Commercialization key focus, but concern that women and disadvantaged groups have

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

Line Ministry/State Department of the Programme	The programme is under the supervision of the Ministry of Agriculture Livestock & Fisheries (State Department For Crops Development).
	opportunity to participate in value chain production (“able to catch the VC train”)
Achievement of strategic goals	<p>The Programme management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Developing a transparent system for realizing agricultural sector coordination and harmonization and an enabling institutional environment for the realization of ASDS developed (ii) Strengthening environmental and social resilience for VCD (iii) Promoting Viable and equitable commercialization of the agricultural sector
Other important background information of the Programme	The Programme has forty seven (47) county offices country wide.
Current situation that the Programme was formed to intervene	<p>The Programme was formed to intervene in the following areas:</p> <p>Component 1: Sector-wide coordination</p> <p>Development of transparent and inclusive institutional framework for realizing the ASDS through support to sector coordination and harmonization, and creation of an enabling institutional environment for the implementation of ASDS. The major outcome areas of this Component includes the following:</p> <ul style="list-style-type: none"> ✓ Strengthening of the agricultural sector-wide approach adopted by government and development partners through support to improved sector coordination and joint programming ✓ Strengthening of institutional and organizational capacity of key sector actors ✓ Establishment of strong linkages between key sector stakeholders (programmes, researchers, educational institutions, extensionists, civil society and VC actors, especially the private sector agents) ✓ Establishment of a sector-wide information system appropriate for devolved government and VC development ✓ Development and roll-out of sector-wide policies, strategies and regulations supporting environ <p>Component 2: Strengthening environmental and social resilience for VCD</p>

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

Line Ministry/State Department of the Programme	The programme is under the supervision of the Ministry of Agriculture Livestock & Fisheries (State Department For Crops Development).
	<p>This component is designed to ensure that the priority value chains that will be supported in the context of Component 3 are environmentally sound and resilient to climate fluctuations, and that women, youth and economically and socially vulnerable groups have access to, participate effectively in and benefit from the improved value chains.</p> <p>The focus on this component will endeavour to ensure that</p> <ul style="list-style-type: none"> ✓ Environmental resilience of value chain actors , including vulnerable groups is promoted ✓ Basic socio -economic and organisational conditions that enable vulnerable groups to engage in value chain development are strengthened <p>Component 3: Value Chain Development</p> <p>This Component supports viable, equitable and long term commercialization of the agricultural sector as a pre-condition for income generation, food and nutrition security as well as sustainable livelihoods, particularly for women, youth and vulnerable groups. The major outcome areas of this Component include the following:</p> <ul style="list-style-type: none"> ✓ Developing inclusive value chain organization ✓ Increasing Public and private investment in value chain development ✓ Increasing Equitable access to market ✓ Increasing Access to affordable financial and insurance services for value chain actors ✓ Up scaling and out scaling Innovative and inclusive Value Chains and Value Chain technologies
Programme duration	The Programme started on 1st January, 2012 and is expected to run until 31 st December, 2016, later extended to 30 th September, 2017

1.4 Bankers

The following are the bankers for the current year:

Bank: Kenya Commercial bank

Branch: Upper hill Branch

- i) Account No: 1136778705- SIDA – DONOR FUND
- ii) Account No: 1136778322- SIDA – GOK FUND

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

1.5 Auditors

The Programme is audited by Kenya Auditor General as per the law.

1.5.1 Legal Advisors

The Programme receives support on legal matters from the State Counsel - State Department For Crops Development.

1.6 Roles and Responsibilities

List the different people who will be working on the Programme . This list would include the Programme manager and all the key stakeholders who will be involved with the Programme . Also, record their role, their positions, and their contact information.

1	Phoebe Odhiambo	Programme Coordinator
2	Rosemary Magambo	Monitoring and Evaluation Specialist
3	Monica Olala	Research & Extension Specialist
4	Shadrack Kipkemoi	Environmental Resilience and Social Inclusion Specialist
5	Mareen Bwana	Partnership Specialist
6	Rosemary Mwanza	Value Chain Specialist
7	Kennedy Olwasi	Institutional & Capacity Development Specialist
8	David K. Ndorongo	Programme Accountant
9	John Ayere	ICT Officer
10	Charles Kanyaa	Accounts Assistant
11	Charity Nyambura	Secretary
12	Penina Abade	Support Staff
13	Stephen Omwamba	Driver
14	Christopher Karobia	Driver
15	Dickson Maina	Driver
16	Ephantous Munyoki	Driver
17	Aggrey Adul	Information Officer
18	Bernard Mwangangi	Value Chain Officer
19	Benjamin Ndegwa	Environmental Resilience Officer

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

1.7 Funding summary

The Programme is for duration of 5 years from 2012 to 2016 with an approved budget of Swedish Kronor 350,000,000 Million equivalent to Kshs 4Billion as highlighted in the table below:
Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30 th June, 2018)		Undrawn balance to date (30 th June, 2018)	
	<i>Donor currency Swedish Kronors</i>	<i>KShs</i>	<i>Donor currency Swedish Kronors</i>	<i>KShs</i>	<i>Donor currency Swedish Kronors</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
GRANT SUMMARY						
Swedish Government under SIDA	350,000,000	4,000,000,000	367,132,357	4,185,308,868	-17,132,357	185,308,868
Total Grants	350,000,000	4,000,000,000	367,132,357	4,185,308,868	-17,132,357	185,308,868
Counter Part funds						
Counter Part funds Government of Kenya		1,000,000,000	0	765,563,417	0	234,436,583
Total Funding Summary	350,000,000	5,000,000,000	367,132,357	4,950,872,285	-17,132,357	49,127,711

Note: The funds were remitted in Swedish Kronor and this report has maintained Ksh 11 as the exchange rate to the Swedish Kronor.

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

1.8 Summary of Overall Programme Performance:

- Budget performance against actual amounts for current year and the cumulative to-date, the programme had an absorption rate of 100 % , Actual Expenditure V/s Available budget,
- Physical progress based on outputs, outcomes and impacts since Programme commencement,

Fy 2017/18 was the Extension of phase I. The programme mainly focused on finalizing the initiated interventions and phasing out strategies while creating enabling environment for phase II and other sector programmes

ACHIEVEMENTS

- Supported on-going operations of the sector coordination mechanism entities;
- Convened ASDSP management meetings;
- Sensitized over 200 stakeholders on Asdsp II management and funding modalities
- Development of training materials and training of 25 Trainers of Trainers (TOT);
- Finalization of Technological driven value chain commercialisation report
- Memorandum of Understanding (MOUs) between the National and County Governments Signed
- Facilitated NIRAS quality assurance mission;
- Held a National Youth Agribusiness conference
- Conducted a natural resource based conflicts on value chain
- Establishment of baseline data in ASDSP ii results framework

CHALLENGES

- Aid-dependency syndrome of value chain actors
- Limited inter-county coordination of value chains
- Delay in signing of Memorandum of Understanding (MOUs) between the National and County Governments
- Inadequate entrepreneurial skills among VCAs along the entire VC and service providers

WAY FORWARD

- 1) Timely release of GOk – Counterpart funds
- 2) Interface with software and hardware
- 3) Support to inter-county platforms
- 4) Review the the partnership MOUs
- 5) National value chain forum to address inter-county regulations issue

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

- **Comment on value-for-money achievements,**

The programme endeavour to deliver value for money outputs

1.9 Summary of Programme Compliance:

The programme is compliant

- Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,
- Include consequences suffered on account of non-compliance or likely to be suffered
- Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

1. STATEMENT OF PROGRAMME MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* State Department For Crops Development, Ministry of Agriculture, Livestock, Fisheries and Irrigation and the Programme Coordinator *Agricultural Sector Development Support Programme I (ASDSP I)* are responsible for the preparation and presentation of the Programme 's financial statements, which give a true and fair view of the state of affairs of the Programme for and as at the end of the financial year(period) ended on September 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangement 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 Programme ; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Programme ; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

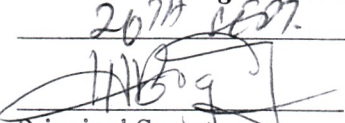
The *Principal Secretary* State Department For Crops Development, Ministry of Agriculture, Livestock, Fisheries and Irrigation and the Programme Coordinator *Agricultural Sector Development Support Programme I (ASDSP I)* accept responsibility for the Programme 's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

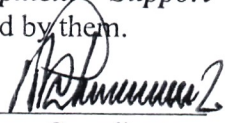
The *Principal Secretary* State Department For Crops Development , Ministry of Agriculture, Livestock, Fisheries and Irrigation and the Programme Coordinator *Agricultural Sector Development Support Programme I (ASDSP I)* are of the opinion that the Programme's financial statements give a true and fair view of the state of Programme 's transactions during the financial year/period September 30, 2017, and of the Programme 's financial position as at that date. The *Principal Secretary* State Department For Crops Development , Ministry of Agriculture, Livestock, Fisheries and Irrigation and the Programme Coordinator *Agricultural Sector Development Support Programme I (ASDSP I)* further confirm the completeness of the accounting records maintained for the Programme, which have been relied upon in the preparation of the Programme financial statements as well as the adequacy of the systems of internal financial control.

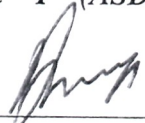
The *Principal Secretary* State Department For Crops Development , Ministry of Agriculture, Livestock, Fisheries and Irrigation and the Programme Coordinator *Agricultural Sector Development Support Programme I (ASDSP I)* confirm that the Programme has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Programme funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Programme financial statements

The Programme financial statements were approved by The *Principal Secretary* State Department For Crops Development, Ministry of Agriculture, Livestock, Fisheries and Irrigation and the Programme Coordinator *Agricultural Sector Development Support Programme I (ASDSP I)* on 20th 18th 2018 and signed by them.


Principal Secretary
Name: Prof. Hamadi I. Boga


Programme Coordinator
Name: Phoebe A. Odhiambo


Programme Accountant:
Name: David K. Ndorongo
ICPAK Member Number:



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME (GRANT NO.31100071) FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2017 – MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES & IRRIGATION

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Agricultural Sector Development Support Programme set out on pages 12 to 45, which comprise the statement of financial assets and liabilities for the three months period as at 30 September 2017, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the period 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, and Article 11 of the Specific Agreement signed on 9 February 2012 between Sweden and the Government of Kenya. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion except for the effects of the matters described in the Basis for Qualified section of my report, the financial statements present fairly, in all material respects, the financial position of the Agricultural Sector Development Support Programme for the three months period as at 30 September 2017, and of its financial performance and its cash flows for the period then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of financial assets and liabilities reflects a balance of Kshs.1,500,385 in respect of total cash and cash equivalents as at 30 September 2017. The balance includes, as disclosed in Notes 8.13A and 8.13B to the financial statements, bank balances of Kshs.433,417 and cash balances of Kshs.266,880, respectively.

The bank balance of Kshs.433,417 further comprise of amounts of Kshs.386,569 attributed to the Donor Account and Kshs.46,848 relating to GOK Account. These amounts were, however, not supported by a certificate of bank balance, board of survey report and a bank reconciliation statement as at 30 September 2017.

Report of the Auditor-General on the Financial Statements of Agricultural Sector Development Support Programme (Grant No.31100071) for the Three Months Period ended 30 September 2017 – Ministry of Agriculture, Livestock, Fisheries & Irrigation

In addition, although the management has stated under Note 8.13B to the financial statements that the cash balances totalling Kshs.266,880 disclosed thereunder relates to amounts owed to the project by two institutions arising from an overpayment, no documentary evidence to the effect was produced for audit verification.

Consequently, the accuracy of the cash and cash equivalents balance as at 30 September 2017 cannot be confirmed.

2. Prior Year Adjustments

The statement of financial assets and liabilities as at 30 September, 2017 and the statement of cash flow for the three months' period then ended reflects prior year adjustments of Kshs.8,982,179. As disclosed and described under Note 8.16 to the financial statements, the adjustments relate to bank accounts for the periods 2012/2013 to 2016/2017. The management has, however, not provided any documentary evidence to support these adjustments. Consequently, it has not been possible to confirm the authenticity, completeness and accuracy of the prior year adjustments of Kshs.8,982,179.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Agricultural Sector Development Support Programme in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with ISSAI and in accordance with other ethical requirements applicable in performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that in our professional judgement, are of significance in the audit of the financial statements of the current period. Except for the matters described under the basis for qualified opinion section of my report, there were no Key Audit Matters to report during the period under review.

REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, except for the matters described under the basis for qualified opinion section of my report, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain limited assurance as to 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, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 1315. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes and systems of internal control, risk management and governance were maintained 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 for the Financial Statements

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 such 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.

In preparing the financial statements, management is responsible for assessing the Programme's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations or have no realistic alternative but to do so.

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 money is applied in a lawful and an effective manner.

Those charged with governance are responsible for overseeing the Programme's 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 of the Financial Statements

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 of Kenya. 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 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 review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review 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.

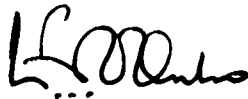
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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

As part of an audit 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 Programme's ability to sustain 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 Programme to cease sustaining 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 of the entities or business activities of the Programme 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 December 2018

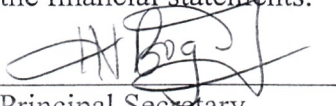
AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

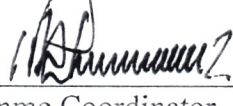
Reports and Financial Statements The Three Months – July, August and September 2017

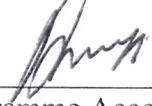
4. STATEMENT OF RECEIPTS AND PAYMENTS

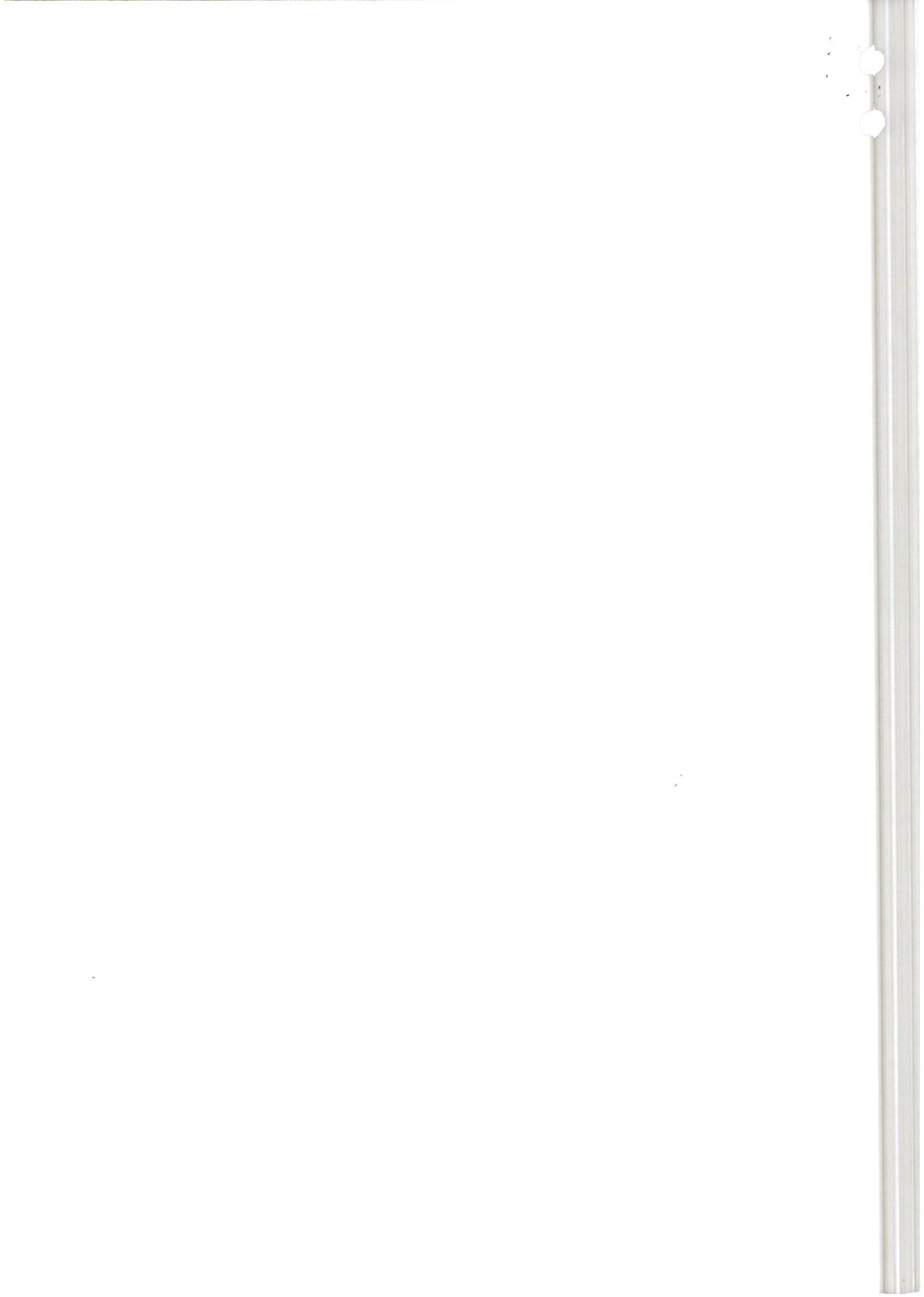
	Note	FY 2017/2018		FY 2016/2017		Cumulative to Date
		Receipts and payments controlled by the entity	Receipts and Payments made by third parties	Receipts and payments controlled by the entity	Payments made by third parties	
		Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Receipts from Government of Kenya	8.3	-	-	150,000,000 <i>o/B</i>	-	765,563,417
Proceeds from Domestic and Foreign Grants	8.4	-	-	832,322,968 <i>o/B</i>	-	4,185,308,868
Loan from External Development Partners	8.5	-	-	-	-	-
Miscellaneous Receipts	8.6	8,345,665	-	2,399,871 <i>o/B</i>	-	30,640,184
TOTAL REVENUES		8,345,665	-	984,722,839 <i>o/B</i>	-	4,981,512,469
PAYMENTS						
Compensation of Employees	8.7	-	-	1,967,000 <i>o/B</i>	-	208,920,952
Purchase of goods and services	8.8	76,391,711	-	1,031,416,160 <i>o/B</i>	-	4,466,886,789
Social Security Benefits	8.9	-	-	-	-	-
Acquisition of Non-financial Assets	8.10	-	-	105,529,944 <i>o/B</i>	-	316,156,381
Transfers to Other Government Entities	8.11	-	-	-	-	-
Other grants and transfers and payments	8.12	-	-	-	-	-
TOTAL PAYMENTS		76,391,711	-	1,138,913,104 <i>o/B</i>	-	4,991,964,122
SURPLUS/DEFICIT		(68,046,046)	-	(154,190,265)	-	10,451,653

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


Principal Secretary
Name: Prof. Hamadi I. Boga


Programme Coordinator
Name: Phoebe A. Odhiambo


Programme Accountant:
Name: David K. Ndorongo
ICPAK Member Number:



AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	FY 2017/18 Kshs	FY 2016/17 Kshs
Bank Balances	8.13A	433,417	44,279,718
Cash Balances	8.13B	266,880	628,979
Cash Equivalents (Short term deposits)	8.13C	800,088	14,663,881
Total Cash and Cash equivalents		1,500,385	59,572,578
Outstanding Imprests & Advances	8.14	-	991,674
TOTAL FINANCIAL ASSETS		1,500,385	60,564,252
Fund balance b/fwd	8.15	60,564,252	214,473,020
Surplus / (deficit) for the year		(68,046,046)	(154,190,265)
Prior Year Adjustment	8.16	8,982,179	281,497
NET FINANCIAL POSITION		1,500,385	60,564,252

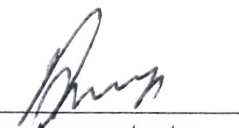
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th Sept 2018 and signed by:



Principal Secretary
Name: Prof. Hamadi I. Boga



Programme Coordinator
Name: Phoebe A. Odhiambo



Programme Accountant:
Name: David K. Ndorongo
ICPAK Member Number:



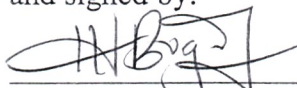
AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

6. STATEMENT OF CASHFLOW

	Note	FY 2017/18 Kshs	FY 2016/17 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Receipts from Government of Kenya	8.3	-	150,000,000
Proceeds from Domestic and Foreign Grants	8.4	-	832,322,968
Miscellaneous Receipts	8.6	8,345,665	2,399,871
		8,345,665	984,722,839
Payments for operating expenses			
Compensation of Employees	8.7	-	(1,967,000)
Use of goods and services	8.8	(76,391,711)	(1,031,416,160)
Social Security Benefits	8.9	-	-
Transfers to Other Government Entitiess	8.11	-	-
Other Grants and Other Payments	8.12	-	-
		(76,391,711)	(1,033,383,160)
Adjusted for:			
Change in receivables		-	-
Adjustments during the year	8.16	8,982,179	281,497
Net cashflow from operating activities		(59,063,867)	(48,378,824)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Non-financial Assets	8.10	-	(105,529,944)
Net cash flows from Investing Activities		-	(105,529,944)
CASHFLOW FROM BORROWING ACTIVITIES			
Loan from External Development Partners	8.5	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(59,063,867)	(153,908,768)
Cash and cash equivalent at BEGINNING of the year		60,564,252	214,473,020
Cash and cash equivalent at END of the year		1,500,385	60,564,252

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 26th 10/2017 2018 and signed by:


Principal Secretary

Name: Prof. Hamadi I. Boga


Programme Coordinator

Name: Phoebe A. Odhiambo


Programme Accountant:

Name: David K. Ndorongo
ICPAK Member Number:



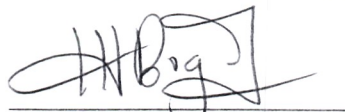
AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Consolidated	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilisation Variance	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts/Payments Item					-	
Balance C/d 1-7-2017	70,384,336	-	70,384,336	70,384,336	-	100%
Receipts						
Receipts from Government of Kenya	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Loan from External Development Partners						
Miscellaneous receipts	8,345,665	-	8,345,665	8,345,665	0	100%
Total Available Funds	78,730,001	-	78,730,001	78,730,001	0	-
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	78,730,000	-	78,730,000	76,391,711	2,338,289	97%
Social Security Benefits		-	-	-	-	
Acquisition of Non-financial Assets	-	-	-	-	-	-
Transfers to Other Government Entities						
Other Grants and Other Payments						
Total Payments	78,730,000	-	78,730,000	76,391,711	2,338,289	97%

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.



Principal Secretary
Name: Prof. Hamadi I. Boga



Programme Coordinator
Name: Phoebe A. Odhiambo



Programme Accountant:
Name: David K. Ndorongo
ICPAK Member Number:



AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

8.0 NOTES TO THE FINANCIAL STATEMENTS

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

8.1. Basis of Preparation

8.1.1. 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 note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

The accounting policies adopted have been consistently applied to all the years presented.

8.1.2. Reporting entity

The financial statements are for the Programme ASDSP under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

8.1.3. Reporting currency

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

8.2. Significant Accounting Policies

a) Recognition of receipts

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

- **Transfers from the Exchequer**

Transfer from Exchequer is be 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.

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Programme or any other debt the Programme may take on will be treated on cash basis and recognized as a receipt during the year they were received.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Programme currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the Programme is anticipated to continue to completion. An analysis of the Programme's undrawn external assistance is shown in the funding summary

• 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 Programme recognises all payments when the event occurs and the related cash has actually been paid out by the Programme .

• Compensation of employees

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

• Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

• **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. The stock of debt is disclosed as an annexure to the consolidated financial statements.

• **Acquisition of fixed assets**

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

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

c) In-kind donations

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

d) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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 part deposits

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) 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 is 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.

f) Pending bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Programme 's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Programme s are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Programme 's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

h) Third party payments

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

During the year Kshs nil billion being loan disbursements were received in form of direct payments from third parties.

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Programme operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

j) Comparative figures

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

k) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended September, 2017.

l) Errors

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

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)
Reports and Financial Statements The Three Months – July, August and September 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.3. RECEIPTS FROM GOVERNMENT OF KENYA

These represent counterpart funding and other receipts from government as follows:

	2017/18	2016/17	Cumulative to Date	Cumulative Prior Year
	KShs	KShs	KShs	KShs
<i>Counterpart funding through State Department For Crops Development , Ministry of Agriculture , livestock & Fisheries</i>				
Counterpart funds Quarter 1			-	
Counterpart funds Quarter 2	-	125,000,000	300,563,417	300,563,417
Counterpart funds Quarter 3	-	12,500,000	12,500,000	12,500,000
Counterpart funds Quarter 4	-	12,500,000	452,500,000	452,500,000
<i>Other transfers from government entities</i>			-	
	=	<u>150,000,000</u>	<u>765,563,417</u>	<u>765,563,417</u>

[No disbursement was done during the year]

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.4 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 3 months to 30 September, 2017, we did not received grants from donors .as per the table below

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						FY 2017/18	FY 2016/17
SWEDISH GOVERNMENT (SIDA)						FY 2017/18	FY 2016/17
			KShs			KShs	KShs
	26/10/2016		-			-	345,000,000
	18/01/2017		-			-	205,139,224
	10/2/2017		-			-	159,622,015
	11/3/2017		-			-	122,561,729
Grants Received from Bilateral Donors (Foreign Governments)	0						
Government of SWEDEN - Swedish Kronor			-		-	-	
Grants Received from Multilateral Donors (International Organisations)							
Total			-	-	-	-	832,322,968

*. The direct payment grants represent payments for goods and services done directly by the donor on behalf of the Programme .Programme s should ensure that the adequate documents and support document is requested from the donors to support this grant.

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

8.5 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 3 months to 30 September, 2017 no funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	FY17/18	FY16/17
Loans Received from Bilateral Donors (Foreign Governments)						
Insert name of foreign Government	xxx	xxx	xxx	xxx	xxx	xxx
Insert name of international organization	xxx	xxx	xxx	xxx	xxx	xxx
Total					XXX	XXX

8.6. MISCELLANEOUS RECEIPTS

	Receipts controlled by the entity in Cash	Receipts controlled by third parties	TOTAL RECEIPTS		Cumulative to- date	Cumulative Prior Year
			FY 2017/18	FY 2016/17		
	KShs	KShs	KShs	KShs	KShs	KShs
Property income			-		-	
Sales of goods and services			-		-	
Administrative fees and charges			-		-	
Fines, penalties and forfeitures	-		-		-	
Voluntary transfers other than grants			-		-	
Other receipts not classified elsewhere	8,345,665		8,345,665	2,399,871	30,640,184	22,294,519
	8,345,665	=	8,345,665	2,399,871	30,640,184	22,294,519

Amount Transferred From Nalep Account Ksh 7,947,062

Bank Interest 398,601.755

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

8.7 .COMPENSATION OF EMPLOYEES

			FY 2017/18	FY 2016/17	Cumulative to- date	Cumulative Prior Year
	Payment s made by the Entity in Cash	Paymen ts made by third parties	Total Payme nts			
-	KShs	KShs	KShs	KShs	KShs	KShs
Basic salaries of permanent employees			-	-	-	
Basic wages of temporary employees			-	-	-	
Personal allowances paid as part of salary			-	1,967,000	208,920,952	208,920,952
Personal allowances paid as reimbursements			-	-	-	
Personal allowances provided in kind			-	-	-	
Pension and other social security contributions			-	-	-	
Compulsory national social security schemes			-	-	-	
Compulsory national health insurance schemes			-	-	-	
Social benefit schemes outside government			-	-	-	
Other personnel payments			-	-	-	
Total	=	=	=	1,967,000	208,920,952	208,920,952

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

8 8.PURCHASE OF GOODS AND SERVICES

			Total Payments		Cumulative to- date	Cumulative Prior Year
	Payments made by the Entity in Cash	Payments made by third parties	FY 2017/18	FY 2016/17		
	KShs	KShs	KShs	KShs	KS hs	KShs
Utilities, supplies and services	-	-	-	-	9,625,108	9,625,108
Communication, supplies and services	659,364		659,364	1,968,649	7,262,435	6,603,071
Domestic travel and subsistence	2,131,645		2,131,645	29,767,449	90,372,055	88,240,410
Foreign travel and subsistence	-		-	12,296,278	30,310,500	30,310,500
Printing, advertising and information supplies & services	2,403,288		2,403,288	2,811,468	37,708,084	35,304,796
Rentals of produced assets	-		-	1,926,480	7,311,556	7,311,556
Training expenses	5,497,692		5,497,692	151,925,874	497,591,798	492,094,106
Hospitality supplies and services	374,133		374,133	3,497,832	10,213,347	9,839,214
Insurance costs	-		-	790,697	4,234,293	4,234,293
Specialised materials and services	-	-	-	-	-	-
Office and general supplies and services	231,421		231,421	2,850,717	10,568,607	10,337,186
Other operating expenses	44,196,787		44,196,787	625,438,732	2,610,741,604	2,566,544,817
Routine maintenance – vehicles and other transport equipment	1,240,818		1,240,818	8,520,296	51,554,446	50,313,628
Consultancy services: – Technical and professional services	19,656,563		19,656,563	189,621,638	1,099,392,956	1,079,736,393
Total	<u>76,391,711</u>	=	<u>76,391,711</u>	<u>1,031,416,160</u>	<u>4,466,886,789</u>	<u>4,390,495,073</u>

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

8.9.SOCIAL SECURITY BENEFITS

	Payment s made by the Entity in Cash	Payment s made by third parties	Total Payments		Cumulati ve to- date	Cumulati ve Prior Year
			FY 2017/18	FY 2016/17		
	KShs	KShs	KShs	KShs	KShs	KShs
Governme nt pension and retirement benefits			-		-	
Social security benefits in cash and in kind			-		-	
Employer social benefits in cash and in kind			-		-	
Total	=	=	=	=	=	=

[Not Applicable to the programme]

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

8.10 ACQUISITION OF NON-FINANCIAL ASSETS

	Payment s made by the Entity in Cash	Paymen ts made by third parties	Total Payments		Cumulative to-date	Cumulative Prior Year
			FY 201 7/18	FY 2016/17		
			KShs	KShs		
Purchase of buildings	-	-	-	-	-	-
Construction of buildings	-	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	1,838,672	1,838,672
Construction of roads	-	-	-	-	-	-
Construction of civil works	-	-	-	-	-	-
Overhaul & refurbishment of construction and civil works	-	-	-	480,385	480,385	480,385
Purchase of vehicles & other transport equipment	-	-	-	102,851,559	244,479,621	244,479,621
Overhaul of vehicles & other transport equipment	-	-	-	-	-	-
Purchase of household furniture & institutional equipment	-	-	-	-	-	-
Purchase of office furniture & general equipment	-	-	-	2,198,000	64,989,703	64,989,703
Purchase of specialised plant, equipment and machinery	-	-	-	-	4,368,000	4,368,000
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-	-
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	-	-
Research, studies, project preparation, design & supervision	-	-	-	-	-	-
Rehabilitation of civil works	-	-	-	-	-	-
Acquisition of strategic stocks	-	-	-	-	-	-
Acquisition of land	-	-	-	-	-	-
Acquisition of other intangible assets	-	-	-	-	-	-
Total	≡	≡	≡	105,529,944	316,156,381	316,156,381

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.11. TRANSFERS TO OTHER GOVERNMENT ENTITIES

	FY 2017/18			FY	Cumulative
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	2016/2017	to-date
	KShs	KShs	KShs	KShs	KShs
Transfers to National Government entities					
Ministry ABC	xxx	xxx	xxx	Xxx	xxx
	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>Xxx</u>	<u>xxx</u>
Transfers to County Government					
	xxx	xxx	xxx	Xxx	xxx
	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>Xxx</u>	<u>xxx</u>
TOTAL	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>

We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts. We have attached these duly signed confirmations as an Appendix to the financial statements.

8.12. OTHER GRANTS AND TRANSFERS AND PAYMENTS

	FY 2017/18			FY	Cumulative
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	2016/17	to-date
	KShs	KShs	KShs	KShs	KShs
Grants for scholarships	xxx	xxx	xxx	xxx	xxx
Transfers to lower levels of government e.g schools	xxx	xxx	xxx	xxx	xxx
Miscellaneous payments	xxx	xxx	xxx	xxx	xxx
Total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

8.13 CASH AND CASH EQUIVALENTS CARRIED FORWARD

CASH AND CASH EQUIVALENTS C/FWD	FY 2017/18	FY 2016/17
	KShs	KShs
Bank accounts (Note 13A)	433,417	44,279,718
Cash in hand (Note 13B)	266,880	628,979
Cash equivalents (short-term deposits) (Note 13C)	800,088	14,663,881
Outstanding imprests and advances (Note 8.14)	-	991,674
Total	<u>1,500,385</u>	<u>60,564,252</u>

The Programme has Two Programme accounts spread within the Programme implementation area and one foreign currency designated accounts managed by the National Treasury as listed below:

8.13 .A Bank Accounts

Programme Bank Accounts

13 A Bank Accounts	FY 2017/18	FY 2016/17
<u>Foreign Currency Accounts</u>	KShs	KShs
Central Bank of Kenya [A/c NO: 1000567278]		
Kenya Commercial Bank [A/c No.....]	xxx	xxx
Co-operative Bank of Kenya [A/c No.....]	xxx	xxx
Others (<i>specify</i>)	xxx	xxx
Total Foreign Currency balances	=	=
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	xxx	xxx
Kenya Commercial Bank 1136778705 - Donor	386,569	42,117,159
Kenya Commercial Bank 1136778322 GOK	46,348	2,162,559
Others (<i>specify</i>)	xxx	xxx
Total local currency balances	<u>433,417.00</u>	<u>44,279,718</u>
Total bank account balances	<u>433,417</u>	<u>44,279,718</u>

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

Special Deposit Accounts

The balances in the Programme 's Special Deposit Account(s) as at 30th September 2017 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

	FY 2017/18	FY 2016/17
	KShs	KShs
(i) A/C Name [A/c NO: 1000236183]		
Opening balance	-	205,139,224
Total amount deposited in the account	-	627,183,744
Total amount withdrawn (as per Statement of Receipts & Payments)	-	832,322,968
Closing balance (as per SDA bank account reconciliation attached)	=	=
(ii) A/c Name [A/c No)		
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	=	=
Closing balance (as per SDA bank account reconciliation attached)	=	=

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix 1.5* support these closing balances.

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

6/17

13 B Cash In Hand

	FY 2017/18	FY 2016/17
	KShs	KShs
DTI NAIVASHA	116,400	628,979
Kenya pipeline Co. Ltd	150,480	Xxx
Location 3	xxx	Xxx
Other locations (<i>specify</i>)	xxx	Xxx
Total cash balances	<u>266,880-</u>	628,979

[266,880 represent amount owed to the programme by the institutions as result of overpayment]

13 C Cash equivalents (short-term deposits)	FY 2017/18	FY 2016/17
	KShs	KShs
Kenya Commercial Bank 1136778705 - Donor	479,869	14,298,539
Kenya Commercial Bank 1136778322 GOK	320,219	365,342
Others (<i>Specify</i>)	xxx	xxx
Total	<u>800,088</u>	<u>14,663,881</u>

[Represents Funds refunded by the Counties as unspent balances as the programme came to an End and bank accounts closed]

8.14. OUTSTANDING IMPRESTS AND ADVANCES

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2017/2018	Balance 2016/2017
	Kshs		Kshs	Kshs	Kshs
	a		b	c=a-b	
Donor acnt	-			-	920,370
Gok Account	-			-	71,304
				-	-
	-		-	-	991,674

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

8.15. FUND BALANCE BROUGHT FORWARD

CASH AND CASH EQUIVALENTS B/FWD	FY 2017/18	FY 2016/17
	KShs	KShs
Bank accounts	44,279,718	198,469,983
Cash in hand	628,979	15,210,163
Cash equivalents (short-term deposits)	14,663,881	-
Outstanding imprests and advances	991,674	792,874
Total	60,564,252	214,473,020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.16 PRIOR YEAR ADJUSTMENT

PRIOR YEAR ADJUSTMENT	FY 2017/18	FY 2016/17
	KShs	KShs
Bank accounts	8,982,179	281,497
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Receivables - Outstanding Imprest	-	-
Total	8,982,179	281,497

[Ksh 8,982,179 was a prior adjustment over the years 2012/2013 -2016/2017]

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

9.0 OTHER IMPORTANT DISCLOSURES

9.1 PENDING ACCOUNTS PAYABLE (See Annex 2A)

9.1: PENDING ACCOUNTS PAYABLE (See Annex 2A)		FY 2017/18	FY 2016/17
		Kshs	Kshs
Construction of buildings			
Construction of civil works			
Supply of goods			
Supply of services		13,396,250	
		13,396,250	

9.2 PENDING STAFF PAYABLES (See Annex 2B)

9.2 : PENDING STAFF PAYABLES (See Annex 2B)		FY 2017/18	FY 2016/17
		Kshs	Kshs
Permanent employees - management			
Permanent employees – Others			
Temporary employees			
Others (<i>specify</i>)			
Donor Claims		-	431,818
GOK Claims		-	649,533
		-	1,081,351

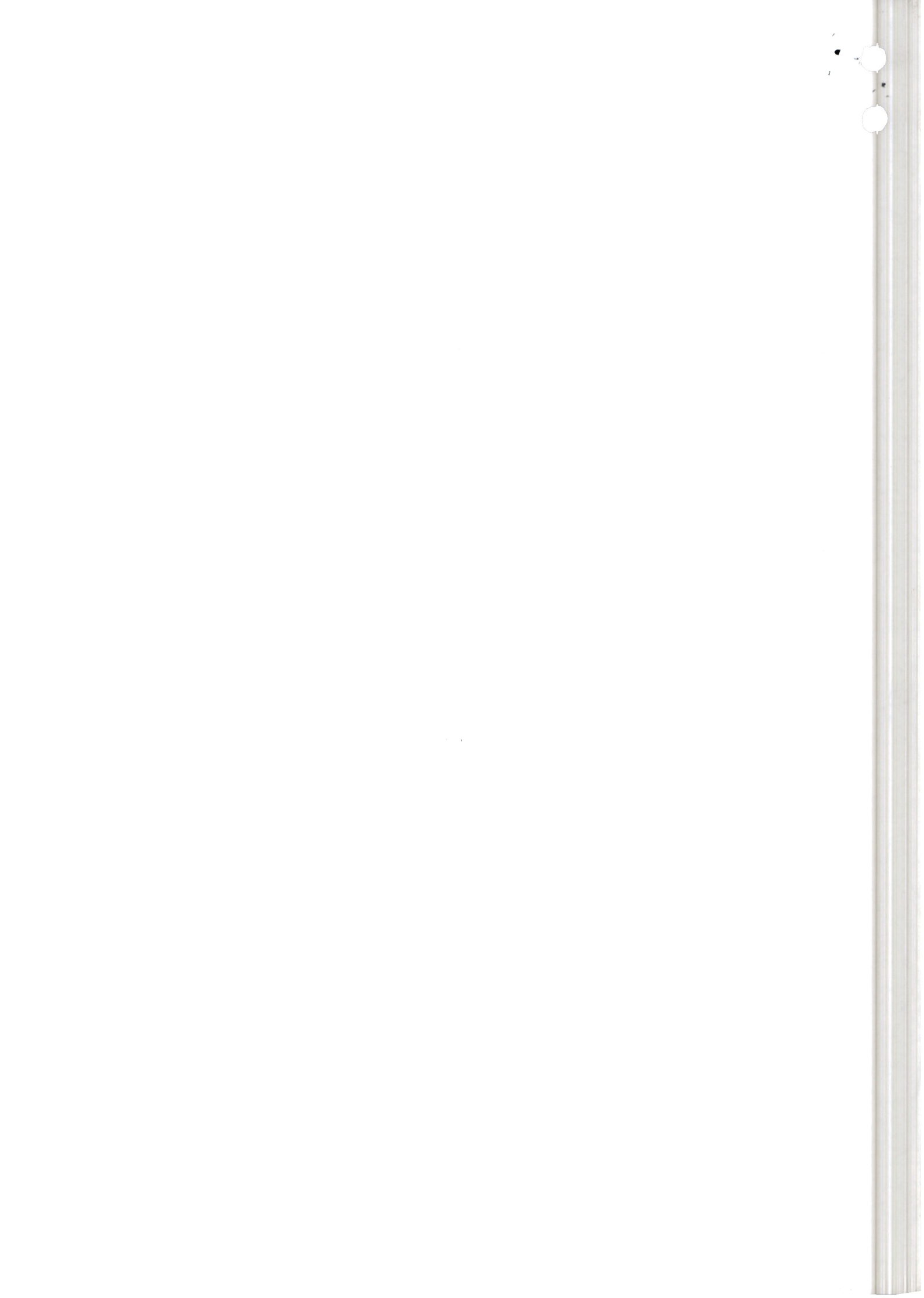
9.3 OTHER PENDING PAYABLES (See Annex 2C)

9.3: OTHER PENDING PAYABLES (See Annex 2C)		FY 2017/18	FY 2016/17
		Kshs	Kshs
Amounts due to National Government entities			
Amounts due to County Government entities			
Amounts due to third parties			
Others (<i>specify</i>)			
		-	

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)
Reports and Financial Statements The Three Months – July, August and September 2017

10.0 NON CURRENT ASSET MOVEMENT

Asset class	Opening Cost (KShs) 2017/18	*Purchases/A dditions in the Year (KShs) 2017/18	**Disposals in the Year (KShs) 2017/18	Closing Cost (KShs) 2017/18
	(a)	(b)	(c)	(d)= (a)+ (b)-(c)
Land	-	-		-
Buildings and structures	480,385			480,385
Transport equipment	244,479,621			244,479,621
Office equipment, furniture and fittings	2,085,700			2,085,700
ICT Equipment, Software and Other ICT Assets	67,272,003			67,272,003
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	314,317,709		-	314,317,709



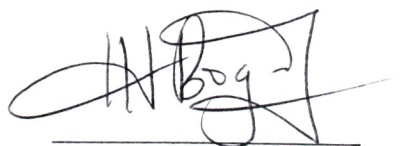
AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

11.PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

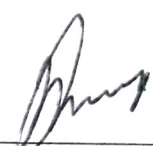
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Cash and cash Equivalent of Ksh 59,572,578 not properly supported	The management provided the cash book; bank statement and bank reconciliations to the auditors as requested and revised Financial statements were done and submitted to the Auditors for review under the year of review.	David K.Ndorongo Programme Accountant	Resolved	30/12/2017



Principal Secretary
Name: Prof. Hamadi I. Boga



Programme Coordinator
Name: Phoebe A. Odhiambo



Programme Accountant:
Name: David K.Ndorongo
ICPAK Member Number:



AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Utilisation Variance	% of Utilisation	Comments on Variance
	c=a+b	d	e=c-d	f=d/c %	
Receipts					
Balance C/d 1-7-2017	70,384,336	70,384,336	-		NI
Receipts from Government of Kenya	-	-	-	0%	
Proceeds from Domestic and Foreign Grants	-	-	-	0%	
Loan from External Development Partners	-	-	-		
Miscellaneous receipts	8,345,665	8,345,665	0	100%	N2
Total Available Funds	78,730,001	78,730,001	0	100%	-
Payments					
Compensation of employees	-	-	-	0%	
Use of goods and services	78,730,000	76,391,711	2,338,289	97%	
Social Security Benefits	-	-	-		
Acquisition of Non-financial Assets	-	-	-	0%	
Transfers to Other Government Entities	-	-	-		
Other Grants and Other Payments	-	-	-		
Total Payments	78,730,000	76,391,711	2,338,289	97%	N3

Explain Variance less than 90% & above 100%

" NOTE1 . The PROGRAMME CARRIED OVER Funds from Previous year Ksh 70,384,336

" NOTE2 . The PROGRAMME RECEIVED Ksh 7,947,063 from Ifsap/ nalep And Ksh 398,602 in form of Bank Interest

" NOTE 3 . Represent the net effect of Expenditure .

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

ANNEX 2A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	a	b	c	d=a-c		
Construction of buildings						
Sub-Total	-		-	-	-	
Construction of civil works						
Sub-Total	-		-	-	-	
Supply of goods						
Sub-Total	-		-	-	-	
Supply of services						
	6,501,371	2016/2017		6,501,371		The Amount was meant to clear Rolling Audit fees for the extension of ASDSP I, from December 2016 to September, 2017, The Amount to be paid by ASDP II funds.
PricewaterhouseCoopers						
Niras Natura	6,894,879	2012/2013		6,894,879		The Amount relate to unpaid invoice of October, 2016, from the Consultant offering Technical Assistance (TA)
Sub-Total	13,396,250		-	13,396,250	-	
Grand Total	13,396,250		-	13,396,250	-	

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

ANNEX 2B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Permanent Employees - Management							
1.							
2.							
3.							
Sub-Total							
Permanent Employees - Others							
4.							
5.							
6.							
Sub-Total							
Temporary employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
Donor Claims				0	0		431,818
GOK Claims				0	0		649,533
10.							
Sub-Total							
Grand Total							

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME (ASDSP)

Reports and Financial Statements The Three Months – July, August and September 2017

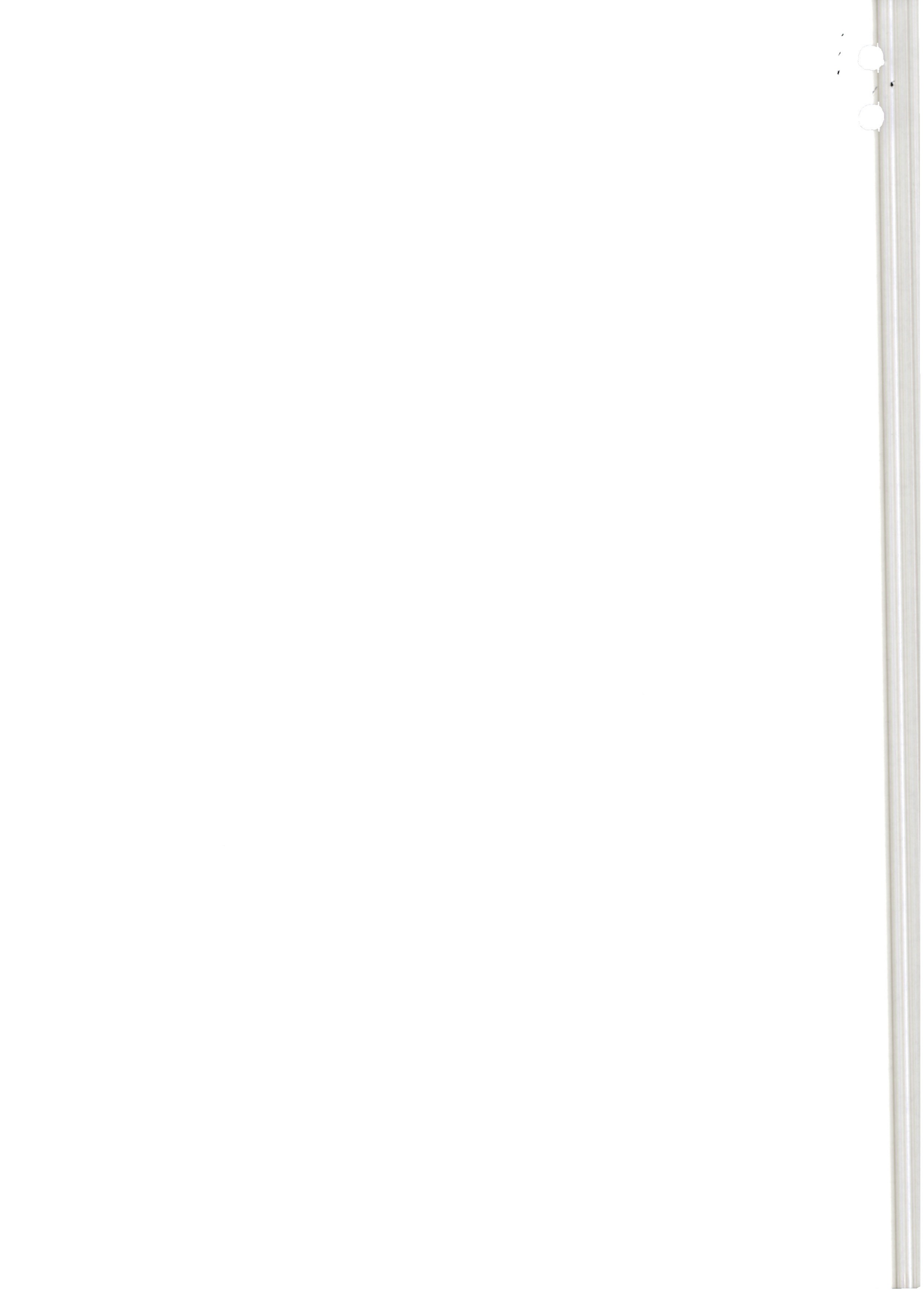
ANNEX 2C - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

Asset class	Opening Cost (KShs) 2017/18	*Purchases/Additions in the Year (KShs) 2017/18	**Disposals in the Year (KShs) 2017/18	Closing Cost (KShs) 2018
	(a)	(b)	(c)	(d) = (a) + (b) - (c)
Land	-	-	-	-
Buildings and structures	-	-	-	480,385
Transport equipment	141,628,062	-	-	244,479,621
Office equipment, furniture and fittings	2,085,700	-	-	2,085,700
ICT Equipment, Software and Other ICT Assets	65,074,003	-	-	67,272,003
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	314,317,709	-	-	314,317,709



AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME (ASDSP)

Reports and Financial Statements The Three Months – July, August and September 2017

Annex 1.1 ASDSP -Consolidated Trial balance for the FY -2017-2018			
Item	Description	Dr	Cr
Opening balances - 01-07-2017			
	Funds from lfsap		7,947,063
	Bank interest		398,602
2210300	COMPENSATION OF EMPLOYEES	-	
2210303	Personal allowances paid as part of salary	-	
2211100	<u>Utilities , supplies and services</u>	231,421	
2211101	Stationery & General running	155,421	
2211102	Computer Supplies	76,000	
2211103	Cleaning Material	-	
2210200	<u>Communication , supplies & services</u>	659,364	
2210201	Phone Fax Mobile	-	
2210202	Internet Email	659,364	
2210203	Courier & Postal		
2210300	<u>Domestic Travel & Subsistence.</u>	2,131,645	
2210301	Air Bus Train fares	280,795	
2210302	Accomodation, Meals	-	
2210303	Subsistence allowance	1,850,850	
2210400	<u>Foreign Travel & Subsist.</u>	-	
2210401	Foreign Trav Air Bus Train	-	
2210402	Foreign Accomodat Meals	-	
2210403	Foreign Trav DSA & Subsist.	-	
2210404	Sundry Items	-	
2210500	<u>Printing, Advertising and information supplies & servives</u>	2,403,288	
2210502	Publishing & Printing	1,445,504	
2210503	Subscription Periodicals	25,200	
2210504	Advertising & Awareness	932,584	
2210700	<u>Training Expenses</u>	5,497,692	
2210701	Travel, Accomodation, Fees	5,497,692	
2210702	Pay Instructors	-	
2210703	Print Training Material	-	
2210704	Hire Facilities	-	
2210800	<u>Hospitality supplies and services</u>	374,133	
2210801	Catering services	374,133	
2210802	Boards Committees	-	
2210900	<u>Insurance costs</u>	-	
2210904	Vehicle Insurance	-	

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

2211300	<u>Consultancy services - Technical and professional services</u>	19,656,563	
2211310	Consultants / Prof. Services	19,656,563	
2211311	Technical Services	-	
2220200	OFFICE AND GENERAL SUPPLIES AND SERVICES	24,311	
2220201	Office Furniture & Equip	-	
2220209	Alterat Buildings	-	
2220210	Maint Computer, Phone, Software	-	
3111005	Copiers, Other Office equipt	-	
2211301	Bank Charges	24,311	
2220300	<u>Rentals</u>	-	
2220305	Office Rents	-	
2220100	<u>Routine maintenance - vehicle and other transport equipment</u>	1,240,818	
2211201	Fuel, Oil for Transport	44,000	
2220101	Vehicle Maintenance	1,196,818	
3110800	Overhaul Vehicles	-	
3111400	<u>Other operating expenses / County funding/ Feasibility Studies</u>	44,172,476	
3111401	Feasibility Studies ASDS Coordination	2,946,221	
311140P	Feasibility PHASE 2	41,226,255	
3111402	Feasibility Studies County	-	
311140M	Feasibility Studies IMPACT		
3111404	Feasibility Studies Concepts	-	
	ACQUISITION OF NON-FINANCIAL ASSETS		
2220209	Alterat Buildings	-	
3111002	Comm. Hardware, IT, Compt.	-	
3110701	Purchase Vehicles	-	
	Cash in hand current year from counties	800,087	
	Prepayment	266,880	
	Accumulated Funds	-	60,564,252
	Prior year adjustments	-	8,982,179
	CASH AT BANK	433,418	
	Total	77,892,096	77,892,096

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

Item	Description	SIDA DONOR	SIDA GOK	Total
		Approved Estimate	Approved Estimate	
2210100	Utilities supplies & Services	-	-	-
2210101	Electricity	-	-	-
2210102	Water and sewerage charges	-	-	-
2210103	Gas Expenses	-	-	-
2210200	Communication	650,000	60,000	710,000
2210201	Phone Fax Mobile	-	-	-
2210202	Internet Email	650,000	60,000	710,000
2210203	Courier & Postal	-	-	-
2210300	Domestic Travel & Subsist.	285,000	1,980,000	2,265,000
2210301	Air Bus Train fares	85,000	280,000	365,000
2210302	Accomodation, Meals	-	-	-
2210303	Subsistence allowance	200,000	1,700,000	1,900,000
2210400	Foreign Travel & Subsist.	-	-	-
2210401	Foreign Trav Air Bus Train	-	-	-
2210402	Foreign Accomodat Meals	-	-	-
2210403	Foreign Trav DSA & Subsist.	-	-	-
2210404	Sundry Items	-	-	-
2210500	Printing, Advertising	2,460,000	50,000	2,510,000
2210502	Publishing & Printing	1,500,000	-	1,500,000
2210503	Subscription Periodicals	10,000	50,000	60,000
2210504	Advertising & Awareness	950,000	-	950,000
2210507	Dev Promo Material	-	-	-
2210700	Training Expenses	2,200,000	3,200,000	5,400,000
2210701	Travel, Accomodation, Fees	2,200,000	3,200,000	5,400,000
2210702	Pay Instructors	-	-	-
2210703	Print Training Material	-	-	-
2210704	Hire Facilities	-	-	-
2210710	Training Accomodat Allow	-	-	-
2210800	Boards and Catering	-	400,000	400,000
2210801	Catering services	-	400,000	400,000
2210802	Boards Committees	-	-	-
2210900	Insurance	-	-	-
2210904	Vehicle Insurance	-	-	-
2211100	Office & General Supplies	780,000	-	780,000

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

Item	Description	SIDA DONOR	SIDA GOK	Total
		Approved Estimate	Approved Estimate	
2211101	Stationery & General running	700,000	-	700,000
2211102	Computer Supplies	80,000	-	80,000
2211103	Cleaning Material	-	-	-
2211200	Fuel, Oil & Lubricants	-	50,000	50,000
2211201	Fuel, Oil for Transport	-	50,000	50,000
2211300	Other Operational Expenses	20,050,000	50,000	20,100,000
2211301	Bank Charges	50,000	50,000	100,000
2211310	Consultants / Prof. Services	20,000,000	-	20,000,000
2211311	Technical Services	-	-	-
2220100	Vehicle Maintenance	1,200,000	80,000	1,280,000
2220101	Vehicle Maintenance	1,200,000	80,000	1,280,000
2220200	Routine Maint Other Assets	-	-	-
2220201	Office Furniture and Equipmt	-	-	-
2220205	Buildings and Station	-	-	-
2220209	Alteration of building	-	-	-
2220209	Alteration of building	-	-	-
2220210	Computer, Phone, Software	-	-	-
2220300	Rentals	-	-	-
2220305	Rentals	-	-	-
3110700	Purchase Vehicles	-	-	-
3110701	Purchase Vehicles	-	-	-
3110704	Purchase Mbikes & Bikes	-	-	-
3110708	Purchase Buses	-	-	-
3110800	Overhaul Veh & Trnspt Equip	-	-	-
3110801	Overhaul Vehicles	-	-	-
3111000	Purch Furniture & Equip	-	-	-
3111001	Office Furniture	-	-	-
3111002	Comm. Hardware, IT, Compt.	-	-	-
3111005	Copier / Office Equip	-	-	-
3111009	Educational Aids	-	-	-
3111100	Plant & Equipment	-	-	-
3111111	ICT Networking & communicat	-	-	-
3111112	Software	-	-	-
3111200	Rehab & Renov Plant & Eq	-	-	-

AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME I (ASDSP I)

Reports and Financial Statements The Three Months – July, August and September 2017

Item	Description	SIDA DONOR	SIDA GOK	
		Approved Estimate	Approved Estimate	Total
3111201	Overhaul Plant & Equip	-	-	-
3111400	Research, Feasibility Studies, project preparation and design	44,100,000	1,135,000	45,235,000
3111401	Feasibility Studies ASDS Coordination	3,000,000	-	3,000,000
3111402	Feasibility PHASE 2	41,100,000	1,135,000	42,235,000
	Totals	71,725,000	7,005,000	78,730,000

