

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 FEB 2024

DAY

OF

TABLED
BY:

Hon Naomi Wago Nyong'o
Deputy Majority Whip

THE AUDITOR-GENERAL

CLERK AT
THE TABLE:

Shubuko

ON

**STATE DEPARTMENT FOR CROP
DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE, 2023**



**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT
STATE DEPARTMENT FOR CROP DEVELOPMENT**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

Table of Contents	Page
1. Acronyms and Glossary of Terms	iii
2. Key Entity Information and Management	v
3. Statement of Governance	xv
4. Statement by the Cabinet Secretary/Chairman Statement	xxi
5. Statement by the Principal Secretary / Accounting Officer	xxv
6. Statement of Performance Against Predetermined Objectives for the Financial Year 2022/23.	xxxvii
7. Management Discussion and Analysis	xliii
8. Environmental and Sustainability Reporting	lviii
9. Statement of Management Responsibilities	lxi
10. Report of the Independent Auditors of the Financial Statements for the State Department for Crop Development.	lxiii
11. Statement of Receipts and Payments for the Year ended 30 th June 2023	1
12. Statement of Financial Assets and Financial Liabilities As At 30 th June 2023	2
13. Statement of Cash Flows for The Year Ended 30 th June 2023	3
14. Statement of Comparison of Budget and Actual Amounts for FY2022/23	5
15. Notes to the Financial Statements	12
20 Annexes	37

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

1. Acronyms and Glossary of Terms

Provide a list of acronyms and glossary of terms used in your report.

e.g.:

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
KALRO	Kenya Agricultural and Livestock Research Organization
KEPHIS	Kenya Plant Health Inspectorate Services
KCSAP	Kenya Climate-Smart Agriculture Project
PCPB	Pest Control Products Board
KCEP	Kenya Cereal Enhancement Programme. (KCEP)
KENTTEC	Kenya Tsetse and Trupanosomiasis Eradictaion Council
ADC	Agricultural Development Corporation
AFA	Agriculture and Food Authority
AIA	Appropriations in Aid
AIRC	Agricultural Information Resource Centre
ARUD	Agriculture Rural and Urban Development
ASAL	Arid and Semi-Arid Areas
ASDSP	Agricultural Sector Development Support Programme
ASK	Agricultural Society of Kenya
ASTGS	Agricultural Sector Transformation and Growth Strategy
ATDC	Agricultural Technology Development Centre
CaDPERP	Capacity Development for Enhancement of Rice Production in Irrigation Schemes
DRSLP	Drought Resilience and Sustainable Livelihoods Programme
FY	Financial Year
GDP	Gross Domestic Product
GoK	Government of Kenya
IFMIS	Integrated Financial Management Information System
ISO	International Organization for Standardization
JASCOM	Joint Agriculture Sector Consultation & Cooperation Mechanism
KALRO	Kenya Agricultural and Livestock Research Organization
KCB	Kenya Commercial Bank
KCEP-CRAL	Kenya Cereals Enhancement Programme- Climate Resilient Agricultural Livelihoods
KCSAP	Kenya Climate Smart Agriculture Project
KEPHIS	Kenya Plant Health Inspectorate Service
KSA	Kenya School of Agriculture
KSC	Kenya Seed Company
Kshs.	Kenya Shillings
MDA	Ministries, Departments and Agencies

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

MoAL&F	Ministry of Agriculture, Livestock and Fisheries
MoU	Memorandum of Understanding
NARIGP	National Agriculture and Rural Inclusive Growth Project
NBA	National Biosafety Authority
NCPB	National Cereals and Produce Board
NEMA	National Environment Management Authority
PCPB	Pest Control Products Board
PFM	Public Financial Management
PPCK	Pyrethrum Processing Company of Kenya
RICEMAP	Rice Based Marketing Agriculture Promotion Project
RLACC	Rural Livelihoods Adaptation to Climate Change
SAGAs	Semi-Autonomous Government Agencies
SDCD	State Department for Crop Development
SDGs	Sustainable Development Goals
SFR	Strategic Food Reserves
SHEP PLUS	Smallholder Horticulture Empowerment and Promotion Project for Local and Up Scaling
SIVAP	Small-Scale Irrigation and Value Addition Project
SONY	South Nyanza Sugar Company
YABICs	Youth Agribusiness Incubation Centre

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

2. Key Entity Information and Management

(a) Background information

The Ministry of Agriculture and Livestock Development was established vide Executive Order No. 1 of 2022 dated 12th October ,2022. The Executive Order merged the former State Department's for Crops Development and Agricultural Research to the current State Department for Crop Development. At cabinet level, the entity is represented by the Cabinet Secretary for Ministry of Agriculture and Livestock Development who is responsible for the general policy and strategic direction of the entity.

State Department for Crop Development.

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

Vision

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

Mission

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

Mandate

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

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

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

Core functions

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

Strategic Objectives

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

Core values

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

- i. Professionalism
- ii. Integrity

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

- iii. Efficiency and responsiveness
- iv. Partnerships
- v. Gender equity
- vi. Social inclusion

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary	Hon. Mithika Linturi
2	Accounting Officer	Kello Harsama
3	Secretary Administration	Harun Rashid Khator,OGW
4	Agriculture Secretary	Josephat Muhunyu
5	Deputy Accountant General	Douglas Mutemi
6	Chief Finance Officer	Tobias Osano
7	Director Supply Chain Management Services	Richard Bii
8	Director Human Capital Management	Dr.Ruth Bosire
9	Deputy Internal Auditor General	Caleb Bulili

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023



Mithika Linturi
Cabinet Secretary
Ministry of Agriculture and
Livestock Development

Hon. Franklin Mithika Linturi is the Cabinet Secretary for the Ministry of Agriculture and Livestock Development responsible for providing leadership guidance, management and oversight in the delivery of the Ministry's functions. He is in charge of formulation, implementation and monitoring of agricultural policies, legislations and regulations in Kenya. He was appointed to this position in October 2022.

He served in the Senate of Kenya as the Senator for Meru County for a period of five years (2017-2022). He is a long-standing member of the National Assembly where he served as a Member of Parliament for Igembe South from 2007-2017.

He holds Degrees in Law (The University of Nairobi) and Advanced Accounting (India). He has a Diploma in Marketing Management (Kenya Institute of Management). Hon. Linturi is a farmer with keen interest in horticulture and livestock production.



Kello Harsama
Principal Secretary
State Department for Crop
Development

Mr. Kello Harsama is an experienced administrator who holds a Master's Degree in Public Administration & Policy, Tsinghua University, China and a Bachelor's Degree in Education from Moi University, Kenya.

He has significant management experience having served through the ranks as a District Officer in; (Meru, Makueni, Narok, Laikipia, Uasin Gishu, West Pokot & Baringo), District Commissioner in Kajiado & Loitokitok, and as County Commissioner in Kajiado.


He has previously served in the Ministry of Agriculture & Livestock Development as the Secretary Administration and Ag. Director General, Agriculture and Food Authority(AFA). He has undergone trainings on Advanced Public Administration and Strategic Leadership (KIA), Corporate Governance for Senior Officers and Para-Military Training at APTC.

He is a team player with excellent analytical, interpersonal and communication skills. He possesses knowledge on project planning, management & evaluation as well as financial management. His passion is to contribute to the development of a prosperous nation, free from hunger with Citizens enjoying high quality life.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

 <p>Josephat Muhunyu Agriculture Secretary</p>	<p>Mr. Josphat Muhunyu holds Master of Agricultural Sciences (Sustainable Rural Development) Tsukuba University - Japan/JICA), Post Graduate Diploma in Education (Egerton University – Kenya), and Bachelor of Science in Agriculture (University of Nairobi – Kenya).</p> <p>He professionally holds Project Cycle Management, Monitoring & Evaluation (Kenya Institute of Administration – Kenya), Risk Communication on Biotechnology & Biosafety Aspects – (Kenyatta University – Kenya), Project Cycle Management, Monitoring & Evaluation (Kenya Institute of Administration – Kenya), 4. Certificate in Seed Technology (DSE/ZEL Leipsiz – Germany).</p> <p>He is currently the Agriculture Secretary.</p>
 <p>CPA Tobias Osano Chief Finance Officer,</p>	<p>Mr. Tobias Osano, holds a Masters of Arts in International Studies and Bachelor of Arts (Economics)-University of Nairobi.</p> <p>He is a Certified Public Accountant (CPAK) and member of the Institute of Certified Public Accountants of Kenya (ICPAK) with 15 years vast working experience in Financial Management. He is currently the Chief Finance Officer in State Department for Crop Development.</p>
 <p>Richard C. Bii Supply Chain Management Services,</p>	<p>Mr. Richard Bii is a professional Supply Chain Management officer with twenty-seven (27) years working experience in public procurement sector. He holds a Master’s of science in Procurement and Logistics degree from Jomo Kenyatta University of Agriculture and Technology (JKUAT).</p> <p>Mr. Bii also holds Graduate Diploma from the Chartered Institute of Purchasing and Supply (CIPS). U.K.</p> <p>He is a member of Kenya Institute of Supplies Management. (KISM)</p>

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

<p>Services,</p>	<p>Management.(KISM)</p>
<div style="text-align: center;">  <p>Caleb Bulili Deputy Internal Auditor General Head Of Internal Audit Unit,</p> </div>	<p>Mr. Caleb Bulili is a certified Fraud Examiner and a holder of Bachelor degree in Economics and Business Studies from Kenyatta University. He is a member of Internal Auditors Kenya and association of Certified Fraud Examiner.</p> <p>Has experience of 29 audit, 23 years of which is internal audit.</p>
<div style="text-align: center;">  <p>CPA Douglas Mutemi Deputy Accountant General Head Of Accounting Unit</p> </div>	<p>CPA Douglas K. Mutemi holds a Master’s of Business Administration (Finance) –University of Nairobi, Bachelor’s Degree in Accounting from Maseno Univeristy, Bachelors of laws from University of Nairobi, Post graduate diploma in law from Kenya School of Law.</p> <p>He is a Certified Public Accountant and a member of the Institute of Certified Public Accountants of Kenya (ICPAK) and a member of Law society of Kenya. CPA Douglas Mutemi is a seasoned accounting, finance and Law professional with over 15 years finance& accounting and law experience in private and public sector.</p> <p>His key responsibilities include financial reporting, financial management and budget controls, cash flow forecasts and banking relationships among others.</p>

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

(d) Fiduciary Oversight Arrangements

The Accounting Officer are assisted in execution of the annual budget by various committee appointed as per prevailing laws, regulations laws and policies. These committees comprise of the following:-

- Audit and Finance committee;
- Ministerial Human Resource Management Advisory committee (MHRMAC);
- Budget Implementation Committee (BIC), the procurement committee ;
- Project Implementation Committee (PIC).

The various committee members within the State Department have wide range of skills and experience and each contributes independent judgement and knowledge of the committee discussions.

On appointment, each committee member is provided with a comprehensive and tailored induction processes covering the State Department business and operations and provided with information relating to their legal and regulatory obligations.

The members of these committees are professionals, technical staff drawn from various departments. The Committees meetings are usually scheduled monthly but may also be held on need basis. The following are the functions and composition of committees put in place to oversee the budget of State Department.

i. Audit and Finance Committee Activities

The committee was responsible and instrumental in the following activities: -

- a) Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 30th September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter;
- b) Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics;

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

- c) Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan;
- d) Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements;
In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken;
- e) Reviewing any related party transactions that may arise within the State Department;
- f) Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General and
- g) Following up on recommendations of the Parliamentary Accounts Committee (PAC).

ii) Ministerial Human Resource Management Advisory committee (MHRMAC)

The duties of the Human Resources Management Advisory Committee include:

- a) Review of promotions of officers;
- b) Review of confirmations in appointment;
- c) Review of disciplinary matters;
- d) Review of re-designation of officers from one cadre to another;
- e) Confirmation of surcharge of officers found to have misused government resources;
- f) Payroll management;
- g) Training and development;
- h) Management of skills inventory and
- i) Recommendation of renewal of contracts.

iii. Budget Implementation Committee

This is the committee charged with the responsibility of implementation of the State Department budget and its prudent management. The duties of the committee include:

- a) To review and consider the cash flow plans;
- b) To review the utilization of the cash limits and consider any changes as may be required;

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

- c) To review the utilization of the donor funds voted for the State Department;
- d) To advise the accounting officer on the challenges related to the budget implementation;
- e) To review and recommend the reallocation of payments;
- f) To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for State Department and recommend actions to be taken;
- g) To participate in sector working groups and
- h) To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department.

iv) Project Management Committee

The duties of this committee include:

- a) To review project conceptualization and make recommendations for decision making;
- b) To identify the potential project risks and propose mitigating measures for those risks not covered during project conceptualization;
- c) To prioritize projects based on the State Department Strategic Plan and the National Development Plans;
- d) To recommend the mode of project financing and
- e) To provide guidance on changes in the project implementation.

(e) Entity Headquarters

P.O. Box 30028

Kilimo house Building

Cathedral Road

Nairobi, Kenya

Entity Contacts

Telephone: (254) 2718870/9

E-mail: psagriculture@kilimo.go.ke

Website: www.kilimo.go.ke

(f) Entity Bankers (all banks)

Central Bank of Kenya

Haile Selassie Avenue

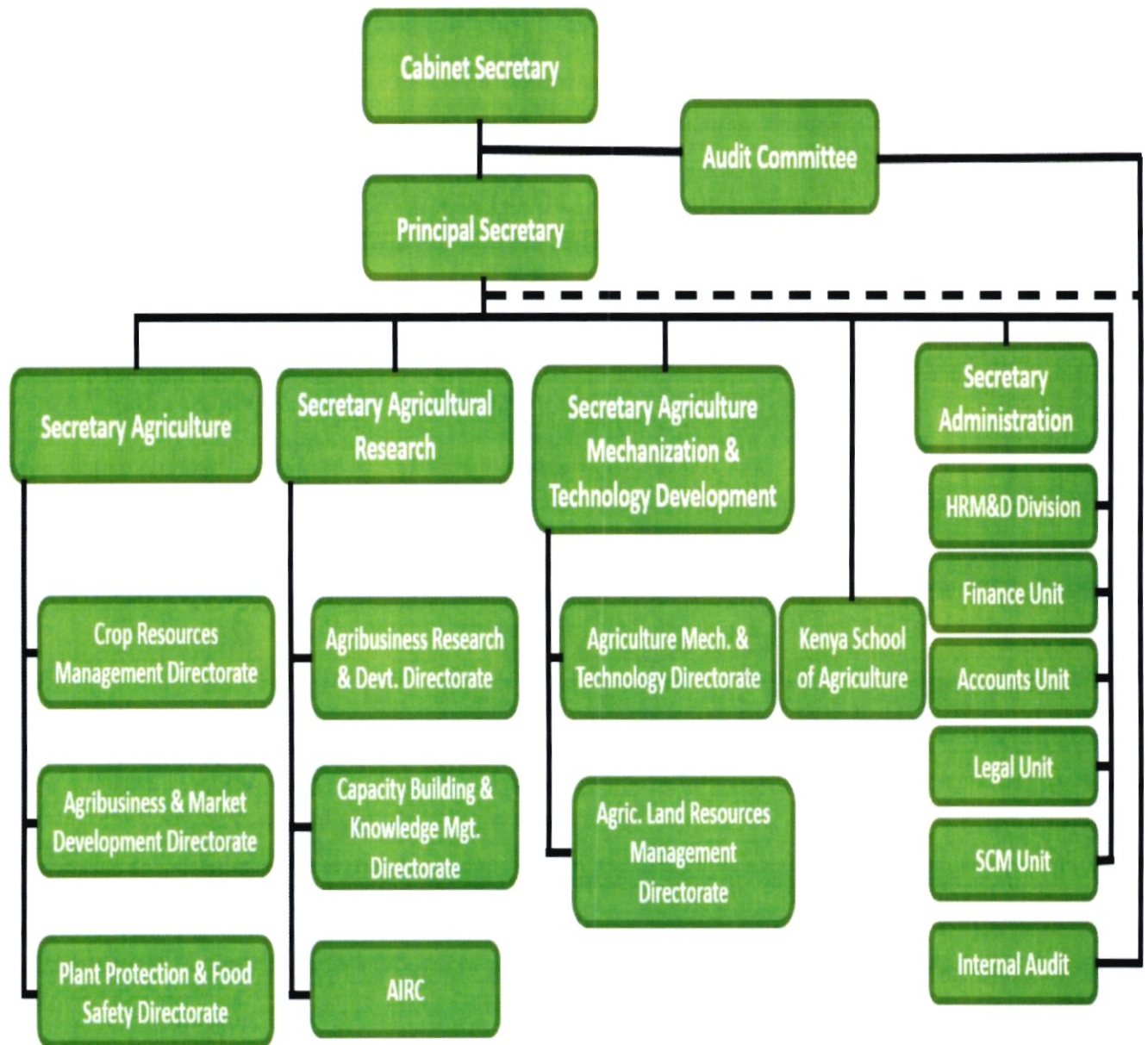
P.O. Box 60000

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

3. Statement of Governance

The State Department comprise of three main departments which include: General Administration Planning and Support Services, Crop Development and Management, Agribusiness and Information Management and Agricultural Research and Development

3.1 Leadership Structure



STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

City Square 00200
NAIROBI, KENYA

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

3.2 Management Committees Established and their Roles

During the financial year 2022/2023 the State Department top management constituted various committees to oversee implementation of key functions and activities. The roles of the various committees constituted are as follows;

a) Human Resource Management Advisory Committee Roles

The National Police Service maintains operational Human Resource Management Advisory Committees in each of its three broad departments to oversee and advise on the execution of the Human resource function. The functions of the Departmental Human Resource management committees are as follows: -

- Recruitment, selection and Appointment;
- Promotions;
- Confirmations in Appointments;
- Training and Development;
- Training impact Assessment;
- Management of Skills Inventory;
- Establishment and Complements Control;
- Payroll Management;
- Deployment;
- Promotion of values and Principles of Public service;
- Recommendation of Waiver of requirement of Scheme of service;
- Recommendation for Retirement under 50 years rule;
- Recommendation for secondment and unpaid leave;
- Recommendation for retirement for on medical Grounds;
- Recommendation for Re-designation;
- Recommendation for Renewal of Contract and
- Discipline.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

b) Performance Management Committee

The role of Performance Management Committee include: Undertaking quarterly review and implementation of strategic plans and performance contracts; Ensure linkage between institutional performance contract and performance appraisal system; Ensure that overall assessment of employee performance is within the context of institutional performance as evaluated through Staff Performance Appraisal System; Hold quarterly performance review meetings; Consider performance reports from various departments and recommend improvement; Make recommendations to the Authorizing Officer on the application of rewards or sanctions and ensuring that the integrity and credibility of the overall process of rewards and sanction system is safeguarded and maintained at all times.

c) Tender Opening Committee

The role of this committee was to undertake tender opening exercises during the financial year 2022/2023. The committee was established pursuant to section 78(1) of the Public Procurement and Asset Disposal Act, 2015

d) Tender Evaluation Committee

This committee role was to undertake tender evaluation exercises during the financial year 2022/2023. This is an ad-hoc Committee which was established pursuant to section 46 of the Public Procurement and Asset Disposal Act, 2015.

e) Inspection and Acceptance Committees

The role of these committees was to accept or reject, on behalf of the procuring entity, the delivered goods, works or services during the financial year 2022/2023. These are ad-hoc committees which were established pursuant to section 48(1) of the Public Procurement and Asset Disposal Act, 2015.

f) Project Implementation Committee

The committee reviews project concept notes, pre-feasibility and feasibility studies and make recommendations to the accounting officer. It also identifies project risks and suggest mitigating measures. The committee also prioritizes projects based on State Department strategic plans,

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Medium Term Plans and the Bottom Up Economic transformation agenda (BETA). Further, the committee is also responsible for recommending the mode of project financing.

(g) Human resource and Development committee

The committee reviews the Human Resource policies and procedures and ensures that they support the strategy of the service. It ensures that the service maintains a policy of lobbying for remuneration packages that fairly reward staff for their contribution to the service, whilst considering the need to attract, retain and motivate staff of the highest calibre. The committee also ensures succession plans are in place for senior managers of the service.

3.3 The Audit Committee

Section 73(5) of the Public Finance Management Act, 2012 provides that every National Government public entity shall establish an Audit committee whose composition and functions shall be as prescribed by the regulations. In compliance with the Public Financial Management Act, 2012 section 73(5) and Regulation 174 (1) of Public Financial Management Regulations, 2015, .

This marked a milestone for the State Department in improving and strengthening its governance, risk management and financial processes.

The purpose of the Audit Committee is stipulated in the PFM Regulation 175 as follows:

- a) Support the Accounting Officer with regard to their responsibility on issues of risk control and governance and associated assurance but the responsibility over the management of risk control and governance processes remains with the management of Ministry;
- b) Follow up on the implementation of the recommendations of internal and external auditors;
- c) Reviewing the systems established to ensure sound public financial management and internal controls, as well as compliance with policies, laws, regulations, procedures, plans and ethics and;
- d) Initiating special audit/investigations on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the Accounting Officer.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

3.4 Risk Management, Compliance and Conflict of Interest.

State Department continues undertaking a risk assessment of its operations to strengthen the controls and prevent disruptions, entailing developing measures to avoid an incident. Risk management is done through the Audit & Risk Committee. A risk register is maintained and regularly reviewed for relevance, as the conditions of State Department workplaces are dynamic. When an incident occurs, the State Department focuses on protecting life and has put measures to safeguard life and property. These include:

- a) Adherence to safety designs in the State Department;
- b) Strengthening barriers that reduce the spread of harm;
- c) Training and staff awareness with skills to detect and appropriately respond to emergencies and
- d) Disaster recovery plans and measures and continuity planning to enable the resumption of the operation of critical services as fast as possible.

State Department leadership is required to disclose any conflict of interest in relation to matters that are brought before them for deliberation. The service maintains a register of conflicts of interest which is updated where a conflict is declared. During the year under review, there were no governance issues and no undisclosed conflict of interest at the State Department.

3.5 Trainings and Development in Governance

The State Department programmes during the period under review were aligned to training needs. However, the programmes were not fully implemented owing to budget constraints occasioned by budget cuts through supplementary.

3.6 Public Participation Activities

The State Department engages stakeholders in several forums as part of service collaborations geared towards sustainability. Stakeholders' engagement is very important in the service world for growth and resolving challenges and finding permanent solutions to make the State Department efficient. During the year under review, there were no much public engagements activities as envisaged due to budget constraints.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

4. Statement by the Cabinet Secretary/Chairman Statement



On behalf of State Department for Crop Development, I am delighted to share the Annual Report and Financial Statement for the year ended 30th June 2023. The financial statements have been prepared in compliance with the Articles 226 of the Constitution and Section 81 (1) of the PFM Act, 2012. The statement has been prepared in accordance with the standards set out by the Public Sector Accounting Standards Board (PSASB) and the International Public Sector Accounting Standards (IPSAS) both of which prescribe the format, policies and treatment of expenditures, among others for such statements.

The statements have been derived from the records maintained in our financial transactions for the year ended 30th June, 2023. They thus disclose with accuracy the true position of financial affairs of the office during the reporting year and also reflect the true and fair position of the financial status. Nothing has been brought to my attention that the office will not continue to deliver services to the public to necessitate initiation of action to forestall such eventuality. The public should thus be rest assured of continued service delivery in a seamless manner.

The statements, besides expressing the financial status of the office have gone further to show how the votes funds were applied on the priority programmes and sub-programmes in the reporting period. The report has also outlined the outcomes and outputs achieved by the various programmes including the challenges faced where targets were not achieved. This is necessary for demonstrating to the tax payers how their resources were spent and for purposes of learning useful lessons for improving future programming.

The resources voted under the office were spent in strict adherence to the laws and regulations governing Public Finance Management. Due care was exercised to ensure that such expenditures realized value for money, and most importantly met Kenyans needs and aspirations. They were applied to fund Government priority policies, The Kenya Vision 2030, and other policies in force.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

3.7 Compliance with Laws and Regulations.

The State Department complied with all statutory and regulatory requirements. This includes and not limited to: The Constitution of Kenya, 2010, Executive Order No. 1 of 2020, Executive Order No. 1 of 2023, the Public Procurement and Asset Disposal Act, 2015, and its attendant Regulations, 2020, the Public Finance Management Act, 2012 and its attendant Regulations, 2015, various Circulars from the National Treasury and PSC, Human Resource Manual, 2014, Leadership and Integrity Act, 2012 and Public Audit Act, 2015.

The State Department, also complied with applicable environmental laws and regulations in the public sector. The State Department has allocated in its budget funds for contracted cleaning service, supplies of cleaning material and services to facilitate general cleanliness in all its offices at the county and headquarter. The Office has embraced climate-smart technologies to mitigate climate change impacts and other emerging issues.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

This is necessary to strengthen Kenya's economic base for purposes of ensuring sustainable growth and prosperity.

The importance of agriculture has been emphasized through Kenya Vision 2030 and the past Medium Term Plans. The vision targeted agriculture sector to drive the economy to the desired 10 percent economic growth annually. The sector importance was later amplified through the bottom up economic transformation agenda (BETA), which emphasizes the importance of 100% food and nutrition security for all Kenyans. This is because, Kenya economy is agricultural based and the sector contributes about a third of the National Gross Domestic Product (GDP). Indeed agriculture sector is a major source of livelihood to the majority of Kenyans. During the review period the sector was mainly guided by the Kenya Vision 2030 and Third Medium Term Plan; the Agricultural Sector Transformation and Growth Strategy (ASTGS) 2019-2029; Comprehensive Africa Agriculture Development Programme (CAADP); and Agenda 2063 among others.

Over the years, there has been a direct correlation between the agricultural growth and the national economic growth rate due to the sector huge contribution to the country's GDP. However, according to the Economic Survey, 2023, the agriculture sector performance decelerated from negative 0.3% recorded in 2021 to negative 1.9% in 2022. The agricultural sector's contribution to GDP declined marginally in 2022 compared to 2021, registering a contribution of 21.2%. The Crop Development and Agricultural Research sub-sector is a key economic and social driver of development.

The Crop Development sub-sector is a key economic and social driver of development in Kenya. The sub-sector is categorized into industrial, food and horticultural crops. To support crop production and productivity, Agricultural research is key in technology development, packaging and dissemination. Kenya's development agenda is spelt out in the Kenya Vision 2030. The Medium-Term Plan III (2018-2022) of Vision 2030 has prioritized delivery of two flagship projects for the subsector. These include the Three Tier Fertilizer Cost Reduction and Consolidated Agricultural Reforms. Some of the other priority intervention programmes include; BETA on 100 percent food security; enterprise diversification; promotion of agricultural market information; market access and product development; sanitary and phyto-sanitary standards improvement; Agricultural insurance; Climate Smart Agriculture; Agricultural technology development and mechanization; Youth involvement in modern agriculture; and capacity building. All these

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

programmes are also amplified in the Agriculture Sector Transformation and Growth Strategy (ASTGS) nine flagships.

During the period under review, the sub-sector delivered key outputs based on MTEF priority programmes and the Agriculture Sector Transformation and Growth Strategy (ASTGS 2019-2029). To create an enabling environment for agricultural development, the department developed/reviewed 6 key policies, 5 agricultural bills, 5 regulations, 3 Strategies, 3 MoUs and 3 bilateral/multilateral agreements. Key reforms under input subsidies and strategic food reserves were implemented through operationalization of the electronic voucher system & warehousing receipt system as well as rebranding of 4K clubs. Coordination, surveillance and control of key trans boundary pests for enhanced food security was undertaken as well as rolling out the Emergency Locust Response Project to address early warning and recovery for affected households. The department implemented the recommendations of the sugar, maize, tea and coffee taskforce reports in collaboration with other agencies.

The sub-sector experienced challenges that impacted negatively on delivery of outputs. The main challenges were inadequate funding for priority activities, inadequacy of quality data for planning and policy making, effects of climate change which affected the schedule of planned activities. To cope with these challenges, the subsector had to periodically reprioritize its activities and revise set targets, increase cost efficiency in resource utilization and utilize investments in big data systems. Further, finance shortfalls were bridged through development of partnership projects and deliberate efforts made to develop and disseminate technologies that address climate change through climate smart agriculture; insurance initiatives among other adaptation and mitigation measures. To address the challenges facing Maize, Coffee, Tea and Sugar industries, the department through Presidential directives appointed task forces to review the issues affecting them. The task force reports on maize, sugar, tea and coffee have been finalized and their recommendations are at different levels of implementation.

Despite the challenges faced over the reporting period, the department is on track to deliver key outputs towards attainment of 100% food and nutrition security, income generation and job creation for Kenyans.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023



HON. MITHIKA LINTURI
CABINET SECRETARY
MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

5. Statement by the Principal Secretary / Accounting Officer



It is with great pleasure that I present the financial statements for State Department for crop development for the financial year 2022/2023. These statements provide a detailed overview of the financial performance of our service during the period under review shedding light on our budget performance against actual amounts and highlighting key achievements.

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

The budget was implemented through four sub-programmes: General Administration Planning and Support Services; Crop Development and Management, Agribusiness and Information Management and Agricultural Research and Development.

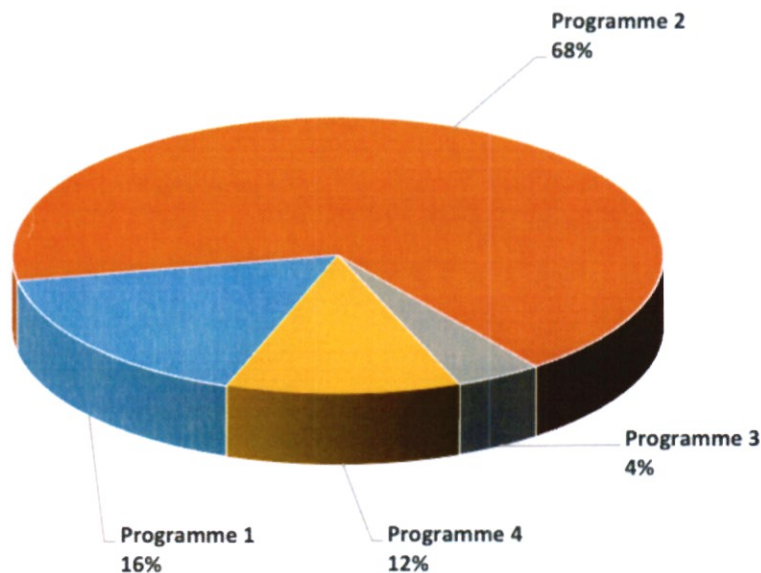
BUDGET ALLOCATION .

In the financial year 2022/23 the State Department for Crop Development and Agricultural Research had a gross budget of Kshs.49,257,026,304 made up of Kshs.14,027,154,283 and Kshs. 35,229,872,021 for Recurrent and Development respectively vide Vote 1169.

The State Department was to expend the gross budget of Kshs 49,257,026,304 under the following four programmes;

BUDGETARY ALLOCATION BY PROGRAMMES

BUDGET ALLOCATION BY PROGRAMMES



Programme 1: General Administration Planning and Support Services

The programme was allocated Kshs.8,104,813,170 representing 16% of the budget. A total of Kshs. 6,412,801,075.05 was spent under the following sub programmes:

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

Programme 2: Crop Development and Management

The programme was allocated Kshs.33,301,484,356 representing 68% of the budget. A total of Kshs 29,208,672,959.75 was spent under the following sub programmes;

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

Programme 3: Agribusiness and Information Management

The programme was allocated Kshs.2,105,546,126 representing 4% of the budget. A total of Kshs. 1,978,802,025.75 was spent under the following sub programmes;

- 3.1 Agribusiness and market development
- 3.2 Agriculture information management

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Programme 4: Agricultural Research and Development

The programme was allocated Kshs.5,745,182,652 representing 12% of the budget. A total of Kshs. 9,092,916,850.15 was spent under the following sub programmes;

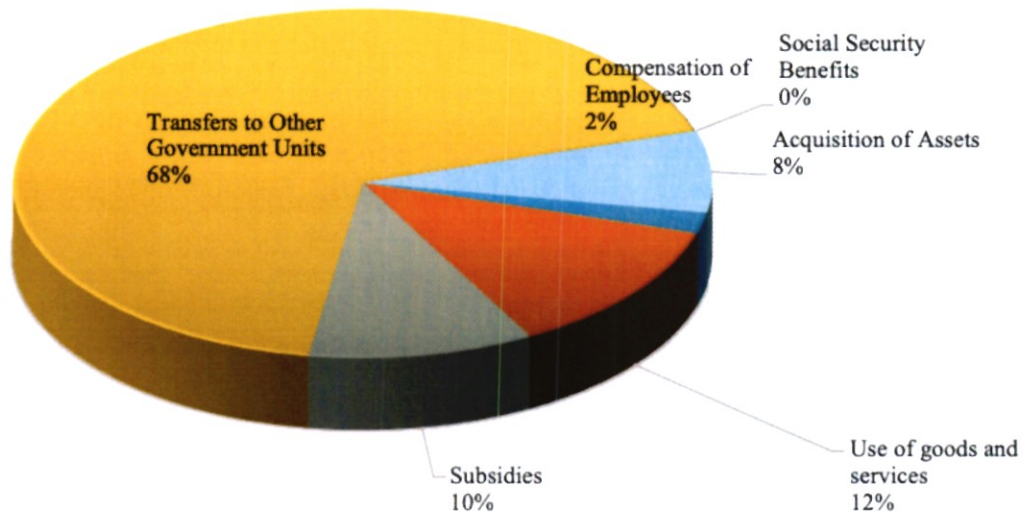
- 4.1 Crop Research and Development
- 4.2 Livestock Research and Development

Budget allocation and utilisation as per economic items

The State Department spent **KShs.46,692,429,277** against an approved budget of **KShs.49,257,026,304.00** representing absorption of **95%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below: -

	Approved Budget Allocation	Actual Payments	Variance	%
Compensation of Employees	1,046,135,171	906,819,870	139,315,301	87
Use of goods and services	7,377,311,549	5,758,955,271	1,618,356,278	78
Subsidies	1,514,480,000	4,867,740,122	3,353,260,122	321
Transfers to Other Government Units	35,488,034,474	31,595,362,134	3,892,672,340	89
Other grants and transfers	9,763,650	2,440,912	7,322,738	25
Social Security Benefits	36,377,352	20,711,489	15,665,863	57
Acquisition of Assets	3,784,924,108	3,540,399,478	244,524,630	94
TOTAL PAYMENTS	49,257,026,304	46,692,429,277	2,564,597,027	95

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023



It is noted that 68% of the State Departments budget was used in the Transfer to other Government entities, i.e Semi –autonomous Government Agencies (SAGAs),2% of the budget on employee compensation while 8% was utilized in Acquisition of assets ,12% on use of goods and services and subsidies 10%.

During the period **July 2022-June 2023**, the State Department implemented key programmes and delivered key outputs as per the mandate towards achievement of 100 % food and nutrition security, increased production of raw materials for agro processing, employment and wealth creation for Kenyans. Creation of an enabling environment for agricultural development was achieved through development/review of 8 key policies, 6 agricultural bills, 6 regulations, 4 Strategies, 5 MoUs and 7 bilateral/multilateral agreements. These initiatives will enhance access to local and international markets for agricultural produce, support agricultural development and capacity building towards best global standards.

In realization of the Big 4 Agenda and BETA, registration of products for fall army worms and technical grade materials for manufacturing were fast-tracked resulting in registration of 492 products. KEPHIS released 166 varieties of assorted seeds for commercialization while 9,562

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

samples were tested for contaminants. Under input subsidy, the sub-sector supported 1,368,935 beneficiaries with fertilizers, seeds, chemicals, agricultural lime and storage bags.

To address climate change mitigation, the sub-sector implemented the Area Yield Index Crop Insurance program as one of the ways to de-risk the agriculture sector and reduce vulnerability of farmers and other value chain actors. The program provided insurance coverage to 1,004,651 farmers across 41 counties with targeted crops including maize, potato and green grams.

During the period under review, the sub-sector coordinated surveillance and control of key trans-boundary pests for enhanced food security. The second wave of the Desert Locust invasions was successfully managed in 28 counties through establishment of 8 operational bases, procurement of 137,970 litres of assorted chemicals and 4,000 Personal Protective Equipment. The sub-sector rolled out the Emergency Locust Response Project (ELRP) to address early warning and recovery for households affected by the invasion. Further, the sub-sector procured 89,217 litres of pesticides for Fall Army Worm management.

To increase production of key food, industrial and horticultural commodities, the sub-sector supported technology transfer and crop diversification through provision of 553,167 assorted seedlings (macadamia, avocado, coconut and cashewnuts), 182 MT of drought tolerant seeds and 19,520 MT potato seed and 306 MT high yielding maize seed. Through the National Agriculture & Rural Inclusive Growth Project (NARIGP), 1,529,972 direct beneficiaries have been reached while 24,152 sub projects have been supported because of increased participation of counties in farmer mobilization. Under Kenya Climate Smart Agriculture Project (KCSAP), 392,896 direct beneficiaries in Common Interest Groups (CIGs) and Vulnerable & Marginalized Groups (VMGs) were reached.

*STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023*



Figure 1: banana value addition facility



Micro Project - Banana value addition in Nyeri Supported by KCSAP

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

On Agro-weather monitoring infrastructure, 188 Automatic Weather Stations, hydromet stations and agromet stations have been procured and installed.

To increase the area under irrigation, an estimated 1,298.8 hectares of irrigation infrastructure was rehabilitated at Kilimani Galana (60Ha), Kaminia irrigation scheme (300Ha), Konoo (120Ha) and Songa (130Ha) by the Drought Resilience & Sustainable Livelihoods Project



Lemmsiguyoi Weir Dam , Samburu County

Under Small- Scale Irrigation & Value Addition Project (SIVAP, Gikindu, Muranga (77.8Ha), Ndirithi Aguthi, Nyeri County (300.5Ha), Oleshuru Oleshonko (220.5Ha) and Utangwa (90Ha) and further developed 1,206 hectares of new irrigation schemes in Kabason (250Ha), Kirumi Kia Munjari (180.8 Ha), Makanyanga (206Ha) Ruungu (200Ha), Rubiru (215.6Ha) and Kagongo Wendani (166 Ha).

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

On youth empowerment, the sub-sector has spearheaded the rebranding of 4K clubs to address the challenges identified under the Agribusiness Strategy. Under the Youth in Modern Agriculture Project, youth from 5 counties (Nairobi, Nyandarua, Muranga, Kiambu and Machakos) were trained on enterprise development. Under ENABLE Youth Program, recruitment and incubation of 934 youth was completed and incubation commenced.

To increase crop production and productivity, the Kenya Agriculture & Livestock Research Organization (KALRO) submitted 176 promising lines of different crop varieties for National Performance Trials (NPT), 5 maize lines resistant/tolerant to Maize Lethal Necrosis Disease and 66,499 soil samples were analyzed and recommendations given. To increase livestock production and productivity, KALRO analyzed 8,736 animal feed samples, produced 12 million clean Napier grass cuttings and availed 603 Sahiwal/Boran breeding bulls to farmers for improvement of livestock breeds.

Agricultural mechanization is a key ingredient to modernization of the sub-sector through increasing efficiency in production and other value chain related activities. Interventions aimed at enhancing agricultural mechanization were undertaken during the period under review to increase agricultural production and productivity. In this regard, 22 appropriate technologies including small tractor (walking tractor)-based mechanization technologies; conservation agriculture; flour blending; oil extraction; baobab jam making; hay baling; cassava harvester; single row corn harvester; horizontal animal feed mixer; walk behind seeder; improved jab planter; 3 in 1 forage chopper; motorized root and tuber slicer; automatic pasteurizer; motorized pulse polisher; coconut bricked making; coconut soup making; coco pit making; motorized sweet potato and cassava peeler; motorized bixa thresher; motorized coconut dehusker; motorized coconut desheller; banana suckers macro propagation chamber; motorized rice planter; motorized single row rice planter; edible oil filtration unit; value addition in honey, banana, mango, fish and milk and hand push manure spreader were developed.

Further, 12 irrigation infrastructures (7 boreholes and 5 dams) and 10 markets sheds were developed to boost farm productivity under the Miraa Industry Revitalization Project

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023



Soya Milk Extraction at Bukura ATDC ATDC



Tapros Solar Dryer developed by Homa bay



Virgin Coconut oil extractor developed by Mtwapa ATDC



Biomass grain dryer

Through the Mechanization for Agricultural Development Project, the Agricultural Development Corporation (ADC) opened up **4,072** new acres for cultivation and produced **457** metric tonnes of certified irish potato seed, 7,800MT of seed maize and 25,579 bags of commercial maize. cassava & sweet potato and **39,348 MT** Irish potato seed. All these initiatives have led increased production of maize, rice and irish potato to bridge the annual food deficits.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

1.0 Emerging issues related to the entity,

- Effects of climate change leading to increased frequency of droughts and floods impacting negatively on the food security situation
- Declining agricultural land due to combination of factors including uncontrolled subdivision and change land use from agricultural production
- Budget deficit on fertilizer subsidy program resulting to pending bills for the past 3 years
- Emergence of strategic pests and diseases (Desert locust, Golden apple snail, *Drosophila suzukii*, *ipomoea* etc)
- Delays/non-disbursement of exchequer for agricultural activities especially in counterpart funding delays in donor funded projects has led to an altogether non implementation of some projects.

2.0 Highlight key risk management strategies.

- Strengthen crop and livestock research and dissemination mechanism to increase access to suitable varieties and breeds (SAGAs to be allowed to replace retiring staff without increasing wage bill)
- Establish innovative mechanisms aimed at achieving sustainable funding for agricultural research
- Accelerate the development of 1,000 farmer-facing Agricultural SMEs at National and County levels offer services to the farming communities, stimulating rural economies, and increase production and productivity of key commodities such as coffee, cotton, and pyrethrum
- Upscale and sustain implementation of the e-voucher subsidy program and enhance access to a range of inputs from multiple providers through KCEP-CRAL and National Value Chain Support
- Implement the land commercialization initiative and unlock new large-scale private farms operated by commercial agribusiness ventures on crops, pasture, livestock, and fisheries production
- Implement agribusiness incubation and acceleration activities for women and youth in agriculture;

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

- Implement the digitisation strategy to improve efficiency in the sector focusing on; e-extension, e-subsidies, digital food balance sheets, and early warning systems;
- Facilitate linkages between household consumption and overall food and nutrition security by providing for small-scale farmers to sustainably increase their productivity and shift production from subsistence to market-oriented output;
- Bolster household resilience in ASAL regions through enhancing production of drought-resistant crops and adapting environmentally friendly farming practices to ensure that affordable, quality food is available to Kenya's approximately 1.3 million ASAL chronically food-insecure households
- Upscale the implementation of nutrition sensitive agriculture interventions such as flour blending and kitchen gardens to increase access to safe nutritious foods and ease the pressure on maize
- Lead and plan in the development, validation, and approval of regulations to address: the Kenya School of Agriculture Bill, National Agricultural Sector Extension Policy 2012, Agriculture Technical Vocational Education Training (ATVET), Access to Government Procurement Opportunities (AGPO) and procurement affirmative action (farmers), agricultural commodity import regulations and standards, CESS taxation provisions, exchange, and benefits sharing guidelines;
- Implementation of the Cabinet Memorandum CAB (18) 71 that authorized the Cabinet Secretary for The National Treasury and Planning to provide **Kshs. 8,008.55 Million** to settle all outstanding debts to fertilizer suppliers, service providers and NCPB
- GOK to provide adequate resources to support tsetse control in more belts, rehabilitate research infrastructure and equipment and address national priority and strategic research programmes

3.0 Implementation challenges and recommended way forward.

Limited funding for agricultural programmes implementation that addresses the key priorities like the Big 4 agenda and other projects outlined in the Agricultural Sector Transformation and Growth Strategy (ASTGS).

Climate change phenomenon has a direct effect on agricultural production. There are increased and deliberate efforts by the state department to sensitize farmers and develop technologies that address climate change effects through projects such as climate smart agriculture

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

6. Statement of Performance Against Predetermined Objectives for the Financial Year 2022/23.

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key strategic objectives as per the strategic plan for the year ended 30th June 2023 are to:

- a) Create an enabling environment for agricultural development
- b) Increase productivity and outputs in the agriculture sector
- c) Enhance food and nutrition security
- d) Improve market access and trade
- e) Strengthen institutional capacity
- f) Increase youth, women and vulnerable groups' participation in agricultural value chains
- g) Enhance leadership and Integrity

Progress on the attainment of Strategic Objectives through Performance Contracting

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Delays/non-disbursement of exchequer for agricultural activities especially in counterpart funding delays in donor funded projects has led to an altogether none implementation of some projects.

4.0 Lessons Learnt and Way Forward

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

5.0 Conclusion

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




KELLO HARSAMA
PRINCIPAL SECRETARY
STATE DEPARTMENT FOR CROP DEVELOPMENT.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Develop and/or Review Policies	To create an enabling environment for agricultural development	Conducive policy environment	No. of policies developed and/or reviewed	8	
Accelerated Agricultural Inputs Access (KCEP-CRAL)	To increase agricultural productivity and outputs	Access to agricultural farm inputs	No. of Smallholder farmers enrolled in e-voucher system	75,024	
Miraa Farmers Livelihood Improvement	To increase agricultural productivity and outputs	Enterprise diversification for improved livelihoods of miraa farmers	No. of market sheds Constructed	4	
		Water harvesting structures constructed	No. of water harvesting structures constructed	12	
Revitalization of industrial crops	To increase agricultural	Increased production of	MT of clean coffee produced annually	34.5	

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

	productivity and out puts	coffee, tea, cotton, sugar, pyrethrum, nuts and oil Subsectors for higher incomes			
			MT of tea produced annually	537.8	
Support to Agricultural engineering technology development	To increase agricultural productivity and out puts	Increased value addition	No of technologies /innovations developed and promoted	6	
Reduce post-harvest losses	To increase agricultural productivity and out puts	Enhanced food security	MT of Aflasafe (KE 01) procured and distributed to counties	16	
Improved Agricultural Mechanization	To increase agricultural productivity and out puts	Increased mechanization levels for high yields	No. of aggregation centres and stores	1	

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

Crop insurance	To Enhance Food and Nutrition Security	Agriculture Risk management for smallholder crop farmers	No. of farmers purchasing insurance policies	194,081	
			No of counties covered	41	
Prioritized Crops Production	To Enhance Food and Nutrition Security	Enhanced maize production	No. of 90 Kgs bags of maize produced (million)	The national maize production achieved for FY 2021/2022 was 36.7 million bags	This was due to the unfavorable weather during the short rains
		Enhanced potato production and food sufficiency	MT of ware potato produced (million) annually	Production of Irish potatoes was 2.1 MT in 2021.	Productivity increased from 10 MT to 15 MT per acre due to capacity building, adoption of certified seeds &

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

				production technologies
	Rice production increased from the current production levels	MT of rice produced	Rice production was 186,000 MT in 2021	This high production is attributed to opening of new schemes like Lower Kuja, Bunyala, Hola, Bura irrigation schemes; adoption of upland rice; adoption of mechanized harvesting which has increased grain recovery and support to farmers with seed which is better yielding than the

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

					recycled seeds that was used by most farmers
Involve Youth in Modern Agriculture	To Increase Youth, Women and Vulnerable Groups Participation in Agricultural Value Chains	Increased Youth, Women and vulnerable groups employment in Agriculture (Urban and Peri urban agriculture)	No. of Pupils and youth trained.	481	
Financial and Agribusiness mentorship for youth	To Increase Youth, Women and Vulnerable Groups Participation in Agricultural Value Chains	Youth involvement in agribusiness	No. of operational YABIC Resources Centres	4	

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

7. Management Discussion and Analysis

The State Department's budget intervention during the period was premised on provision of security to individuals in Kenya and their property as espoused in the Constitution of Kenya (COK) 2010 and Vision 2030 for Socio-Economic transformation.

VOTE AND VOTE DETAILS	ECONOMIC CLASSIFICATION	Approved Budget			Actual Expenditure		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
STATE DEPARTMENT FOR CROP DEVELOPMENT							
R1169	Gross	23,354	13,361	14,189	20,695	13,002	15,492
	AIA	2,630	5,346	6,645	2,630	5,042	4,118
	NET	20,724	8,015	7,544	18,065	7,960	11,381
	Compensation to Employees	881	893	816	862	892	744
	Transfers	16,718	12,264	13,190	14,103	11,940	10,595
	Other Recurrent	5,755	204	183	5,730	170	4,160
	Utilities	29	21	20	26	18	14
	Rent	42	38	37	42	23	30
	Insurance	1	1	1	1	1	1
	Subsidies	0	0	0	0	0	3,367
	Gratuity	6	17	18	3	16	21
	Contracted Guards and Cleaning Services	15	16	25	14	16	23
	Others Expenses (Domestic Travel, Printing and Advertising, Training, Routine Maintenance, fuel)	5,662	111	82	5,644	96	704

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

The actual recurrent expenditure for the 2020/21 FY was **Ksh. 20.69 billion** against an approved budget allocation of **Ksh. 23.35 billion** translating to an absorption rate of **88.6%**. The sub-sector was allocated **Ksh. 13.36 billion** in the FY 2021/22 out of which **Ksh. 13.00 billion** was utilized. This represented an absorption rate of **97.3 %**. In the FY 2022/23, the sub-sector had an allocation of **Ksh. 14.19 billion** against an actual expenditure of **Ksh. 15.5 billion**, translating to an absorption of **104%**. This is attributed to the maize flour subsidy funds of Ksh.4 billion that were loaded in the recurrent budget and were fully utilized to pay maize flour millers. However, the Ksh. 4billion was not appropriated by the National Assembly during finalization of Supplementary 1 and 2 of FY 2022/23.

VOTE AND VOTE DETAILS	ECONOMIC CLASSIFICATION	Approved Budget			Actual Expenditure		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
STATE DEPARTMENT FOR CROP DEVELOPMENT							
D1169	Gross	26,687	31,715	35,230	22,675	25,199	30,863
	GOK	3,143	10,849	12,579	3,084	8,872	11,757
	Loans	20,445	18,134	19,652	17,671	14,005	16,695
	Grants	3,099	2,732	2,999	1,920	2,322	2,411
	Local AIA	-	-	0	-	-	0

The Actual Development Expenditure for the FY 2020/21 was **Ksh. 22.67 billion** against an approved Development Budget of **Ksh.26.68 billion**. This translated to an absorption rate of **84.9 %**. During the FY 2021/22, the State Department was allocated **Ksh.31.71 billion** out of which **Ksh. 25.35 billion** was utilized. This translated to an absorption rate of **79.9%**. In the FY 2022/23, the sub-sector development expenditure

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Programme Details	Approved Budget			Actual Expenditure		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Programme:1						
S.P 1.1: Agriculture, Policy and Regulatory Frameworks	4,505	8,423	8,197	3,146	7,381	6,343
S.P 1.2: Agricultural, Planning and Financial Plans	49	67	70	47	66	65
Programme 1: General Administration, Planning and Support Services	4,554	8,490	8,267	3,193	7,447	6,408
Programme:2			0			0
SP2.1: Land and Crops Development	18,259	16,985	16,913	16,155	13,854	14,620
SP 2.2: Food Security Initiatives	17,480	9,942	14,805	16,420	7,845	12,924
SP 2.3: Quality Assurance and Monitoring of Outreach Services	1,716	1,786	1584	1,355	1,515	1,300
Programme 2: Crop Development and Management	37,455	28,713	33,299	33,930	23,214	28,844
Programme: 3			0			0
S.P 3.1 Agribusiness and Market Development	1,513	1,336	2064	1,050	1,266	1971
S.P 3.2 Agricultural Information Management	49	43	42	35	41	38
Programme 3: Agribusiness and Information Management	1,562	1,379	2,106	1,085	1,307	2,009
Programme: 4			0			0
S.P 4.1 Crop Research and Development	5,425	5,265	5,141	4,533	5,263	8,800
S.P 4.2 Livestock Research and Development	1,045	1,229	603	629	1,128	294
Programme 4: Agricultural Research and Development	6,470	6,494	5,744	5,162	6,391	9,094
TOTAL EXPENDITURE FOR VOTE	50,041	45,076	49,419	43,370	38,359	46,355

The absorption rate for the General Administration, Planning and Support Services Programme for the FY 2020/21, 2021/22 and 2022/23 was 70.1%, 87.7% and 77.5% respectively. On the other hand, Crop Development and Management Programme's absorption rate for the 2020/21, 2021/22 and 2022/23 was 90.5, 80.8% and 86.6% respectively. The absorption rate for the Agribusiness and Information Management Programme was 69.5, 94.6% and 95.4% for the FY 2020/21, 2021/22 and 2022/23 respectively. The absorption rate for the Agricultural Research and Development was 79.8%, 98.43% and 158.32% for the 2020/21, 2021/22 and 2022/23 Financial Years respectively.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Economic Classification	Approved Budget			Actual Expenditure		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Programme 1						
Current Expenditure	4,032	4,852	5,405	2,677	4,626	4,290
Compensation to Employees	258	302	327	256	302	284
Use of Goods and Services	86	103	100	84	83	89
Grants and Other Transfers	3,681	4,429	4,959	2,331	4,224	3,895
Other Recurrent	7	18	19	6	17	22
Capital Expenditure	521	3636	2862	518	2821	2118
Acquisition of Non-Financial Assets	63	163	209	61	22	96
Capital to Grants Government Agencies	321	3,092	2,383	321	2,509	1,806
Other Development	137	381	270	136	290	216
Total Programme	4,553	8,488	8,267	3,195	7,447	6,408
Programme 2			0			0
Current Expenditure	13,500	2,789	3,299	13,274	2,730	2,263
Compensation to Employees	461	468	396	458	468	391
Use of Goods and Services	36	47	35	35	41	28
Grants and Other Transfers	7,410	2,266	2,864	7,190	2,217	1,842
Other Recurrent	5,593	8	5	5,591	4	2
Capital Expenditure	23,955	25,924	30,000	20,658	20,484	26,581
Acquisition of Non-Financial Assets	1,644	2,489	2,088	151	1,853	1,518
Capital Grants to Government Agencies	13,232	15,521	19,752	12,243	12,617	19,008
Other Development	9,079	7,914	8,160	8,264	6,014	6,055
Total Programme	37,455	28,713	33,299	33,932	23,214	28,844
Programme 3			0			0
Current Expenditure	137	122	90	122	121	57
Compensation to Employees	108	102	29	103	102	14
Use of Goods and Services	28	20	44	18	19	37
Grants and Other Transfers	-	-	10	-	-	2

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Other Recurrent	1	-	7	1	-	4
Capital Expenditure	1,425	1,258	2,016	965	1,186	1,952
Acquisition of Non-Financial Assets	729	968	1,481	611	965	1,493
Capital Grants to Government Agencies	-	-	0	-	-	0
Other Development	696	290	535	354	221	459
Total Programme	1,562	1,380	2,106	1,087	1,307	2,009
Programme 4			0			0
Current Expenditure	5,685	5,596	5,395	4,656	5,524	8,882
Compensation to Employees	55	20	29	45	20	21
Use of Goods and Services	4	5	3	3	5	102
Grants and Other Transfers	5,625	5,569	5,362	4,608	5,497	4,859
Other Recurrent	1	2	1	-	2	3900
Capital Expenditure	785	899	351	500	867	212
Acquisition of Non-Financial Assets	7	18	0	-	17	0
Capital Grants to Government Agencies	778	878	350	500	849	212
Other Development	-	3	1	-	1	0
Total Programme	6,470	6,495	5,746	5,156	6,391	9,094
Total Vote	50,040	45,076	49,419	43,370	38,359	46,355

The absorption rate for the General Administration, Planning and Support Services Programme for the FY 2020/21, 2021/22 and 2022/23 was 70.1%, 87.7% and 77.5% respectively. On the other hand, Crop Development and Management Programme's absorption rate for the 2020/21, 2021/22 and 2022/23 was 90.5, 80.8% and 86.6% respectively. The absorption rate for the Agribusiness and Information Management Programme was 69.5, 94.6% and 95.4% for the Financial Years 2020/21, 2021/22 and 2022/23 respectively. The absorption rate for the Agricultural Research and Development was 79.7%, 98.4% and 158.3% for the 2020/21; 2021/22 and 2022/23 Financial Years respectively.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Key projects Implemented or ongoing

Project code & Title	Est. Project Cost (Financing)			Time Line		FY 2022/23				Remarks
	Total Est. Cost of project(a)	GOK	Foreign Financed	Start Date	Expected completion date	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June 2023	Completion stage as at 30th June 2023 (%)	
1169106601 Cotton Revitalization Programme	1,865	1,865	-	01.08.2018	30.06.2028	-	282	1,583	28%	The project addresses increased cotton productivity for increases rural incomes and supporting textile SMEs
1169102100 Sugar Reforms Support Project	5,389	5,389	-	01.05.2013	09.06.2025	-	3,842	1,547	65%	Two cane testing units for Nzoia and Sony were upgraded and all the eleven CTUs maintained
1169108900 Irish potatoes production revitalization	320	50	270	1.01.2021	30/06/2023	165	273	47	85%	A covid stimulus support for potato farmers by EU for a period of one year

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

	3,480	3,480	-	860	2,620	25%	Inadequate fund allocation delaying installation of modern processing equipment
	3,480	2,000	-	373	1,627	18%	Targets 4K clubs and out of school youth
	340	340	-	284	56	89%	The project could not be completed due to budget cuts.
	3,333	333	1,230	916	2,417	27%	% completion was delayed by contractual issues and approvals of engagement frameworks
	2,500	2,500	-	904	1,596	36%	Operation was withheld by NEMA and Forest Service for one year
1169103500 Pyrethrum Industry Recovery	3,480	3,480	-	860	2,620	25%	Inadequate fund allocation delaying installation of modern processing equipment
1169103800 Youth and Women Empowerment in Modern Agriculture Project	2,000	2,000	-	373	1,627	18%	Targets 4K clubs and out of school youth
1169105401 Construction of a Residue Laboratory at PCPB	340	340	-	284	56	89%	The project could not be completed due to budget cuts.
1169106900 Enable Youth Kenya Program	3,333	333	1,230	916	2,417	27%	% completion was delayed by contractual issues and approvals of engagement frameworks
1169103200 Development of Mau Buffer Tea Zone	2,500	2,500	-	904	1,596	36%	Operation was withheld by NEMA and Forest Service for one year

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

1169103600 Development of Agriculture Technology Innovation Centre	1,665	1,665	-	01/07/2015	30/06/2030	-	316	1,349	19%	Inadequate funding and exchequer issues has derailed % completion
1169103700 Strengthening Mechanization	1,500	-	1,500	01/07/2016	30/06/2025	-	393	1,107	26%	Inadequate allocation has hampered project implementation
1169106000 Mechanization of Agricultural Development Project	2,500	2,500	-	01/07/2018	30/06/2025	-	645	1,855	26%	Assorted Farm Machinery and Equipment procured
1169106200 National Agricultural & Rural Inclusivity Project (NARIGP)	23,139	1,641	21,498	14/10/2016	30/07/2023	4,900	22,640	499	97%	The project will close by March 2024
1169105300 Kenya Climate Smart Agriculture Project (KCSAP)	30,970	2,970	28,000	16/05/2017	30/06/2023	5,100	30,620	350	97%	Project ending in September 2023
1169102400 Drought Resilience and sustainable livelihoods programme in the horn of Africa (DRSLP)	5,418	576	4,905	07/01/2013	30/06/2023	850	4,865	553	90%	Delays in access way delayed project completion

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

	1169106800 Rural Livelihoods Adaptation to climate Change in Horn of Africa – RLACC	-	396	05/01/2018	31/05/2023	115	278	118	70%	Project total cost increased due to change in exchange rates and at final stage
1169105100 small scale irrigation and value addition project SIVAP	6,833	690	6,143	01/06/2016	30/06/2023	1,956	4,291	2,542	63%	Project implementation at its final stage
1169102900 Kenya Cereals Enhancement Programme-Climate Resilient Agricultural Livelihoods Window (KCEP-CRAL)	11,454	454	11,000	04/03/2014	31/03/2025	2,800	9,157	2,297	80%	Low transition of farmers leads to low utilization of E-voucher funds.
1169103100 Crop Insurance	4,900	4,900	-	07/01/2016	30/12/2030	-	1,964	2,936	40%	Was initially designed for maize crop but more priority crops now included in line with BETA

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

1169103300 Fertilizer subsidy	100,000	10,000	-	8,068	91,932	8%	Funds to pay for fertilizer subsidy
1165107000 National value chain support programme (NVCSP)	22,500	22,500	-	4,651	17,849	21%	Inadequate allocation has hampered project implementation
1169103400 Aflatoxin Management	3,000	3,000	-	263	2,737	9%	Exchequer issues affecting implementation
1169103902 Miraa Industry Revitalization	5,000	5,000	-	3,297	1,703	66%	Project is on course
1169103901 Food security and Crop diversification	9,012	9,012	-	3,004	6,008	33%	Inadequate allocation delayed % completion
1169104700 Capacity Building Project for Enhancement of Rice Production(CADREP)	350	53	298	114	236	33%	Affected during covid period when JICA advised the experts to limit travel for field activities
1069107700 Climate Smart Agriculture Productivity Project (CSAPP)	806	185	621	635	171	79%	Complex model of financing and adverse weather hampered implementation

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

1169108000 Construction and Equipping of Milk Research and Processing Plant	440	300	140	07/01/2015	30/06/2025	-	184	256	42%	Minimal allocations has hampered completion
1169104200 Equipping of Tea Research and Development Plant	709	709	-	07/01/2014	30/06/2025	-	410	299	58%	Project had started with tea levies that were later scapped delaying completion
1169108100 Expansion of Improved Indigenous Chicken	800	800	-	07/01/2019	30/09/2026	-	15	785	2%	Project has been receiving inadequate funds
1169106300 Agricultural Sector Development Support Programme II (ASDSP II)	5,693	2,093	3,600	01/07/2017	31/12/2022	823	3,581	2,112	63%	Th project at its final stage

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

1169106501-Fall Armyworm (FAW) Management	2,500	2,500	-	07/01/2018	30/06/2023	-	1,527	973	61%	funds for managing african army worm & Golden apple snail
1169104000 Construction of Headquarters and Satellite Campuses for KSA	622	622	-	18/07/2014	30/6/2024	-	448	174	72%	Inadequate allocations causing cost variations
1169104100 Construction of Educational Complex at Bukura Agricultural College	789	789	-	03/01/2015	30/06/2027	-	465	324	59%	Construction complete and equipping on going
1169105000 Smallholder Horticulture Empowerment and Promotion Project for Local and up Scaling (SHEP PLUS)	426	180	246	17/12/2020	17/12/2025	88	219	207	51%	The project is on course
1169108800 Embryo Transfer Project – KAGRC	600	600	-	07/01/2020	30/06/2023	-	445	155	74%	Moved to SDL
1169107500 Establishment of Liquid Nitrogen Plants & Dairy Goat AI Centre – KAGRC	1,150	1,150	-	07/01/2015	30/06/2023	-	921	229	80%	Moved to SDL
1169108700 Emergency Locust Response Project	7,800	-	7,800	28/06/2020	31/12/2024	2,056	3,652	4,148	47%	Delays in finalization of disbursement framework for county funds

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

										affected absorption
1169108300 Construction of Warehouse Receipt System	250	250	-	07/01/2020	30/06/2030	-	144	106	58%	Moved to SDT
1169107201 Support to Agricultural Input and Output Marketing Project	163	163	-	06/01/2019	30/06/2023	12	128	35	79%	Project ended
1169107600 Sustainable Tse Tse and Trypanosomiasis free areas in Kenya – KENTTE	1,960	1,960	-	08/01/2014	15/05/2025	-	1,303	657	66%	Moved to SDL
1169107800 Bio-Deposit Organic Fertilizer Extraction & Rehabilitation Project	144	144	-	07/01/2019	30/6/2025	-	31	113	21%	Hydrological survey commenced
1169108400 Coconut Industry Revitalization Project	1,000	1,000	-	07/01/2020	30/6/2025	-	120	880	12%	Distributed 63,500 coconut seedlings to 4699 farmers and capitalised for loaning Kshs. 80 million to farmers at 5% p.a
1169109400 National Agricultural Value Chain Development Project	27,500	5,000	22,500	21/9/2022	30/6/2027	2,100	1,788	25,712	7%	Project at initial stage

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

	850	850	-	07/01/2022	30/06/2027	-	15	835	2%	Project at initial stage
1169109200 Cashew Nut Revitalization Project.	850	850	-	07/01/2022	30/06/2027	-	15	835	2%	Project at initial stage
1169109100 Resilience for Food & Nutrition Security Program in Horn of Africa.	5,163	469	4,694	07/01/2022	31/12/2027	285	31	5,132	1%	Project at initial stage
1169109300 Farmers Database Establishment Project - AFA	400	400	-	07/01/2022	30/6/2023	-	100	300	25%	Farmer registration now harmonized under KIAMIS
1169109500 Understanding Models of Policy Implementation	9	-	9	07/01/2022	30/6/2023	9	9	-	100%	Project completed
Grand Total	307,638	101,082	116,619			22,656	118,471	189,167		

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

1169106601 Cotton Revitalization Programme	1,865	1,865	01.08.2018	30.06.2028	-	282	1,583	28%	The project addresses increased cotton productivity for increases rural incomes and supporting textile SMEs
1169102100 Sugar Reforms Support Project	5,389	5,389	01.05.2013	09.06.2025	-	3,842	1,547	65%	Two cane testing units for Nzoia and Sony were upgraded and all the eleven CTUs maintained

8. Environmental and Sustainability Reporting

The Mandate of the Ministry of Agriculture and Livestock Development is to: attain national food and nutrition security through development of relevant policies, strategies, standards and programs for the agricultural sector. The crops sub- sector plays a key role in economic and social development of the country through food and nutrition security, employment, wealth creation and contribution to foreign exchange earnings.

a) Sustainability strategy and profile

The sustainability strategies implemented by the State Department for Crop Development are anchored on the 3 pillars of sustainability; environmental, social and economic dimensions. The sustainability strategies contribute to the realization of Sustainable Development Goals, Constitutional provisions, Government Development blue prints and Strategies to transform agriculture and ensure food security for all Kenyans. The focus is to sustainably manage natural resources to meet the social, economic, ecological and cultural needs of present and future generations.

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

The sustainability strategies are anchored on the following strategy documents;

- ASTGS 2019-2029 where the Government targets to Boost food resilience of ~1.3 million farming, pastoralist and fishing households in ASALs regions through community co-created design, and more active coordination of development partners, government and private sector resources
- Kenya Climate Smart Agriculture Strategy (2017-2026) whose broad objective is to adapt to climate change, build resilience of agricultural systems while minimizing emissions for enhanced food and nutritional security and improved livelihoods.
- To mitigate the effects of climate change, the Department is implementing projects addressing climate change mitigation such as Kenya Climate Smart Agriculture Project, Food Security & Crop Diversification and Drought Resilience & Sustainable Livelihoods Projects in different counties. Achievements include development and roll out of technologies, innovations and management practices to address sustainability

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

- Projects addressing disasters Emergency Locust Response Project and Fall Armyworm Management implemented in 20 Counties. Achievements include provision of chemicals and inputs to control the pests and address recovery.
- The Department supports conservation of agricultural land which involves broad institutional and multi-stakeholder participation in accelerating the achievement of the Constitutional target of 10 percent tree cover of the national land area as provided for under Article 69 (1) (b). A total of 4.1 million fruit tree seedlings (avocado, macadamia, cashewnut, coconut, coffee, tea, citrus, banana, mango, paw paw, jack fruits) have been planted in 30 Counties.
- The seedlings distribution exercise has led to increased acreage under fruits, nuts and tree production while contributing to soil and water conservation and stimulating other nature based enterprises such as apiculture. The strategy has also enhanced the protection of the environment by securing riparian lands, water towers, improving the national forest cover and other measures to facilitate sustainable development
- The Department has also developed interventions to address soil fertility management and ensure sustainable utilization of the soil and other production resources
- Other Governance mechanisms implemented include adherence to environmental and social impact assessments for all development projects and certification schemes
- Challenges on implementing environmental management strategies include weak enforcement of existing regulations and inadequate resources

c) Employee welfare

The Department has operational Human Resource Directorate which supports;

- Awareness creation, capacity building, enforcement and monitoring of national values and principles of governance
- Job analysis, Training needs assessment and training projections to facilitate career progression
- Implementation of the annual performance appraisal system

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

- Ensuring that the gender ratio among the workforce is maintained at desired levels for men and women.
- Enforcement of Human Resource Manual and Public Service policies across the board

d) Operational practices

The departmental activities support the responsible supply chain and supplier relations by

- Continuously implementing measures to support gender mainstreaming and youth empowerment by providing procurement opportunities to disadvantaged categories of the population such as women and youth through AGPO. A total of Kshs.122,404,850 has been used for procurement of goods and services under AGPO by the State Department.
- Ensuring compliance to all provisions through payment of statutory deductions such as VAT, PAYE etc

e) Community Engagements

- The Department has a stakeholder engagement plan to guide Public Participation sessions with stakeholders during the development of policies, strategies and regulations. (no of engagement fora held)
- Corporate Social Responsibility done through provision of assorted fruit tree seedlings to address environmental and nutrition issues (input subsidies and kitchen garden equipment to high need farmers to spur agricultural production and ensure self-reliance in food production)
- The Department has offered internship, attachment and mentorship opportunities to 75 youth (male, female) from diverse ethnic backgrounds across Kenya to support the technical and administration functions

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

9. Statement of Management Responsibilities

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

The Accounting Officer in charge of the State Department for Crop Development is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

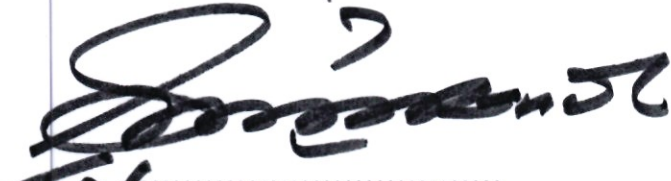
The Accounting Officer in charge of the State Department for Crop Development accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Crop Development further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

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

Approval of the financial statements

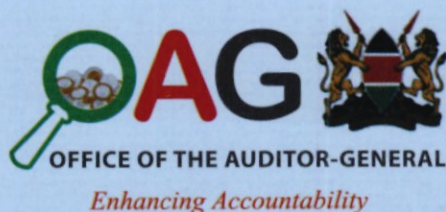
The State Department financial statements were approved and signed by the Accounting Officer on 24/11/2023.


.....
Principal Secretary
Kello Harsama


.....
Head of Accounting Unit
CPA Douglas K. Mutemi
ICPAK Member No: 6851

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 CROP DEVELOPMENT OR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Crop Development set out on pages 1 to 36, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows, and the statement of comparison of budget and actual amounts and a summary of significant accounting policies and other explanatory information in

accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Crop Development as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Variance between Financial Statement/Ledger and Payroll Amounts for Basic Pay

The statement of receipts and payment, and as disclosed in Note 5 to the financial statements, reflects an amount of Kshs.906,819,870 in respect to compensation of employees out of which Kshs.428,998,000 relates to basic salaries of permanent employees. However, comparison of monthly payroll basic salaries against the corresponding ledgers revealed unexplained discrepancies as follows:

Year	Month	Payroll Basic Salaries (Kshs.)	Ledger Basic Salaries (Kshs.)	Variance (Kshs.)
2022	July	38,074,296	39,072,966	(998,670)
2022	August	37,559,977	39,549,761	(1,989,784)
2022	September	37,842,154	39,049,851	(1,207,697)
2022	October	37,842,465	40,142,141	(2,299,676)
2022	November	36,616,002	37,644,430	(1,028,428)
2022	December	36,778,961	42,707,973	(5,929,012)
2023	January	37,275,549	40,405,087	(3,129,537)
2023	February	36,798,700	38,043,587	(1,244,887)
2023	March	36,850,893	36,704,875	146,018
2023	April	36,913,692	29,744,715	7,168,977
2023	May	37,634,158	27,872,710	9,761,448
2023	June	37,324,169	18,059,903	19,264,266

In the circumstances, the accuracy and completeness of basic salaries of permanent employees amount of Kshs.428,998,000 for the year ended 30 June, 2023 could not be confirmed.

Basis for Opinion

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

Emphasis of Matter

Long Outstanding Fertilizer Subsidy Pending Bills

Note 19.2 to the financial statements, as analyzed in Annex I to the financial statements, reflects pending accounts payable balance of Kshs.12,058,660,230. The balance comprises Kshs.3,481,702,255 and Kshs.8,576,957,975 in respect to supply of goods and services and historical pending bills respectively. The balance of Kshs.8,576,957,975 in respect to historical pending bills includes an amount of Kshs.8,494,698,701 in respect to fertilizer subsidy which has been outstanding for a long period as analyzed below:

Payee	Services	Amount (Kshs.)
National Cereals and Produce Board (Fertilizer subsidy)	KCB Loan-Debts owed in respect of the National Fertilizer Subsidy Programme	5,035,626,732
Export Trading Company	Debt owed in respect of the National Fertilizer subsidy Programme	1,749,041,690
NCPB	Reimbursement of fertilizer subsidy	1,680,864,781
Export Trading Company	Legal Costs Payable	29,165,499
Total		8,494,698,701

In addition, the balance of Kshs.5,035,626.732 relates to a loan facility obtained by National Cereals and Produce Board in October, 2019 to finance GOK subsidized fertilizer program which has continued to attract high interests and penalties.

Failure to settle bills in the year to which they relate adversely affects the subsequent year's provisions to which they have to be charged.

My opinion is not modified in respect of this matter.

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Construction of Laare Ultra-Modern Miraa Market Shed in Meru County

The State Department for Crop Development signed a Contract No. MOALF&I/SDCD/ENG/OT/015/2018-2019 with a local contractor on 04 September, 2020. The contract was for construction of Laare Ultra-Modern Miraa Market Shed at a cost of Kshs.23,502,066.12. The project is situated approximately 10 kms from Maua Town off Meru - Maua Road, Meru County. The project commenced on 03 October, 2020 and was to be completed by 03 October, 2021.

The Contractor had been paid first certificate of Kshs.11,683,432 and raised a second payment certificate of Kshs.3,586,462.80 which is a pending bill within the period under review. An audit inspection carried out on 07 August, 2023 observed that there is no valid contract since the addendum had lapsed. Further, the construction had stalled, and works amounting to Kshs.10,833,962. The contractor informed the audit team that work had stopped due to delayed payment of Kshs.3,586,462.80 for the work done and increased cost of materials.

In addition, the amount claimed by the supplier was not included in the list of pending bills as at 30 June, 2023.

In the circumstances, the project has not achieved its intended purpose and there is not value for money on the Kshs.11,683,432 paid since the contract duration has lapsed and Construction of Laare Ultra-Modern Miraa Market Shed is still incomplete.

2.0 Drying and Storage Facility

2.1 Construction of Mwendu - Urithi Lailuba Grain Drying and Storage Facility in Meru County

The State Department signed a contract number MOALF&C/SDCD&AR/T/2/2021-2022 on 31 January, 2022. The contract was for Construction of Mwendu - Urithi Lailuba Grain Drying and Storage Facility in Lailuba, Tigania East Constituency, Meru County at a contract sum of Kshs.53,075,680.64. As at 30 June, 2023, the contractor had submitted a certificate of Kshs.8,771,722.

However, physical verification of the project on 7 August, 2023 revealed that the construction project was incomplete and the contract period had expired. Further, the contractor had moved out of site and only Bill number 1 of Bill of Quantity had been fully completed. In addition, civil works under Bill numbers 2, 3, 4, 5 and 6 totaling to Kshs.39,672,861 had not been started.

In the circumstances, the project has not achieved its intended purpose since the contract duration has lapsed and the contractor has abandoned site.

2.2 Construction of Mbeu Muungano CBO Drying and Storage Facility in Meru County

The State Department entered into a contract valued at Kshs.49,565,595.00 on 31 January, 2022 for Construction of Mbeu Muungano CBO Drying and Storage Facility in Urru, Tigania West Constituency, Meru County vide Contract No. MOALF&C/SDCD&AR/T/3/2021-2022. Project commenced on 01 April, 2022 with a completion date of 01 October, 2022.

However, audit inspection of drying and storage facility carried out on 08 August, 2023 revealed that a portion of the land where the drying and storage facility is being constructed had an ongoing court case or dispute. Further, the construction works had stalled with works totaling Kshs.48,229,035 under Bills 1, 2, 3, 4, 5 and 6 not having been started.

In the circumstances, the project has not achieved its intended purpose since the contract duration has lapsed and construction works stalled.

2.3 Construction of New Progressive Farmers' Cooperative Society Drying and Storage Facility in Uasin Gishu County

The State Department contracted a Contractor on 31 January, 2022 through Tender No. MOALGFC/SDCD&AR/T/4/2021-2022. The contract was to construct New Progressive Farmer's Cooperative Society Drying and Storage Facility in Uasin Gishu County at a contract price of Kshs.52,437,808.24 for a contract period of six (6) months commencing 01 March, 2022. The contractor was paid an advance payment of Kshs.3,903,776.05.

The contractor on 20 August, 2022 requested for a four (4) months extension of time that would have revised the completion date to 02 January, 2023. However, no evidence of approval of the extension was provided for audit review.

Audit inspection on verification 10 August, 2023 observed that the standard grain store was not complete. In addition, supply of a 7 tons mobile dryer worth Kshs.4,000,000 and tractor and trailer (a tractor of nominal power-50HP) worth Kshs.5,500,000 which were independent of the construction works had not been procured.

In the circumstances, the project has not achieved its intended purpose since the contract duration has lapsed and construction works stalled.

3.0 Inadequacies in Sifted Maize Subsidy Programme

The statement of receipts and payments reflects total payments amounting to Kshs.46,692,429,277 which includes expenditure of Kshs.3,999,095,569 in respect to sifted maize flour subsidy programme. However, review of records and documents relating to the programme revealed the following unsatisfactory matters:

3.1 Unsupported Procurement of Millers

Review of letter Ref No: MOA/B.1/36AVOL.XXVII (120) dated 19 July, 2022 indicates that, to operationalize the sifted maize subsidy programme, a multi-agency taskforce was formed which comprised of Ministry of Agriculture, The National Treasury, Cereal Millers Association and other Small and Medium Scale Millers Association. Further, Sub County Oversight Subsidy Maize Flour Programme Committees were formed which included Kenya Bureau of Standards and Kenya Revenue Authority, and National Cereals and Produce Board, and each the County security intelligence infrastructure to oversee the successful implementation of the programme.

However, advertisement to procure, minutes and correspondences with cereal miller's association were not provided for audit review. Further, negotiation of payment of pending bills, identification and contracting of the participating millers, number of millers who signed the contract and whether both big and small millers participated in the subsidy could not be confirmed.

3.2 Non-Compliance with Article 223 of the Constitution

The funds for the programme were approved under Article 223 of the Constitution. Consequently, the State Department for Crop and Development was required to submit to the National Treasury details of actual expenditure not later than two months after the first payment to facilitate the National Treasury to submit a report to parliament. However, evidence that the State Department and the National Treasury complied with the Constitution was not provided for audit review.

3.3 Contingent Liabilities on Maize Flour Subsidy Program

Information available indicates that a miller who had not been paid had on 15 March, 2023 issued a Notice to sue the State Department for Crop Development. The miller was seeking payment of the outstanding amounts with interest at a rate of 12% from August, 2022 until payment is made in full. On 24 April, 2023 the Miller issued a seven (7) day notice to commence the process of arbitration with the Nairobi Center for International Arbitration. Further, a letter dated 18 May, 2023, the Miller wrote to the Registrar, Nairobi Centre for International Arbitration with request for arbitration and nominated an arbitrator to hear and determine the case.

In the event that the expected liability crystalizes, the State Department is likely to incur additional costs on interests and penalties.

3.4 Absence of an Approved Supplementary Budgets on Maize Flour Subsidy

The National Treasury vide Letter Ref. No.RES 1169/22/01 'A' (7) date 21 July, 2022 to Ag. Principal Secretary for State Department for Crop Development approved additional

funding amounting to Kshs.9,123,069,047. The approval was in response to a request by the State Department of Crop Development vide letter Ref. No. MaddOA/LCD/9/12/1 dated 18 July, 2022 to cater for implementation of the Maize Flour Subsidy Programme.

Further, The National Treasury granted approval to the State Department to spend additional Kshs.4 billion under Article 223 of the Constitution in the implementation of the Maize Flour Subsidy programme pending regularization in the FY 2022/2023 Supplementary Estimates No.1.

Information available indicates that the State Department paid Kshs.3,999,095,569 for Maize Flour Subsidy Programme during the year under review. Further, the State Department had pending bills amounting to Kshs.3,023,029,818 owed to maize millers as at 30 June, 2023. However, a supplementary budget intended to appropriate the funds expended under Article 223 of the Constitution was not approved by Parliament.

3.5 Failure to Quantify Contracted Quantities

Examination of sampled pending bills amounting to Kshs.253,615,616.33, as detailed in Appendix I, revealed that the Management did not specify contracted quantities were or capped amounts in the contracts. Therefore, millers delivered any quantity depending on their capacity without ascertaining the availability of the funds resulting to pending bills and litigations for interest on delayed payments occasioned by delayed payments. This was contrary to Regulation 35(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that where the Accounting Officer appoints an Ad hoc Inspection and Acceptance Committee in accordance with Section 48(1) of the Act, the Accounting Officer shall take into account among other things that the technical person referred to in paragraph (3) shall issue a certificate to the Accounting Officer confirming the right quality and quantity of goods, works or services.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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 controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 January, 2024

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

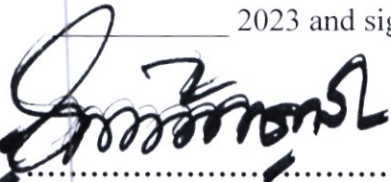
13. Statement of Cash Flows for The Year Ended 30th June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Operating Activities			
Receipts			
Proceeds From Domestic and Foreign Grants	1	1,209,972,115	598,186,178
Exchequer releases	2	38,096,609,893	33,966,135,699
Total Receipts		39,306,582,008	34,564,321,877
Payments			
Compensation of employees	5	906,819,870	1,072,362,257
Use of goods and services	6	5,758,955,271	5,243,881,007
Subsidies	7	4,867,740,122	1,137,222,831
Transfers to other government units	8	31,595,362,134	27,916,005,495
Other Transfers and Grants	9	2,440,912	-
Social security benefits	10	20,711,489	16,010,672
Total Payment		43,152,029,799	35,385,482,262
Net receipts/(payments)		(3,845,447,790)	(821,160,385)
Adjusted For:			
Adjustments during the year			
Prior year adjustments	15	(1,225,773,904)	403,170,581
Decrease/(Increase) in accounts receivable	16	-	4,222,000
Increase/(Decrease) in deposits and retention	17	24,748,272	(117,887,250)
Net Cash Flow from Operating Activities		(5,046,473,423)	(531,655,053)
Cash flow From Investing Activities			
Proceeds from sale of assets	4	4,108,579,190	5,040,299,991
Acquisition of assets	11	(3,540,399,478)	(2,816,490,955)
Net Cash Flows from Investing Activities		568,179,712	2,223,809,036


STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Cash flow From Financing Activities			
Proceeds from foreign borrowings	3	1,706,862,838	1,362,684,570
Net cash flow from financing activities		1,706,862,838	1,362,684,570
Net increase in cash and cash equivalents		(2,771,430,873)	3,054,838,553
Cash & Cash Equivalent at Start of The Year		5,331,969,536	2,277,130,982
Cash & Cash Equivalent at End of The Year		2,560,538,661	5,331,969,535

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department financial statements were approved on _____ 2023 and signed by:



Principal Secretary
Kello Harsama



Head of Accounting Unit
CPA Douglas K. Mutemi
ICPAK Member No: 6851

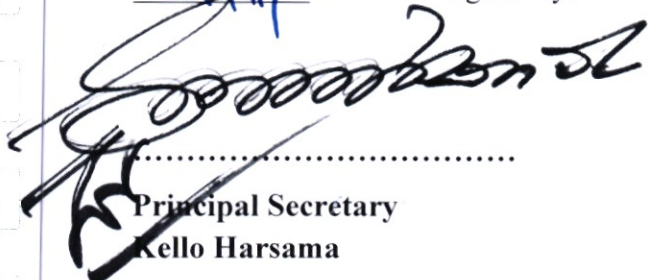
STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

11. Statement of Receipts and Payments for the Year ended 30th June 2023


Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Proceeds From Domestic and Foreign Grants	1	1,209,972,115	598,186,178
Exchequer Releases	2	38,096,609,893	33,966,135,699
Proceeds From Foreign Borrowings	3	1,706,862,838	1,362,684,570
Proceeds From Sale of Assets	4	4,108,579,190	5,040,299,991
Total Receipts		45,122,024,036	40,967,306,438
Payments			
Compensation of Employees	5	906,819,870	1,072,362,257
Use of goods and services	6	5,758,955,271	5,243,881,007
Subsidies	7	4,867,740,122	1,137,222,831
Grants and Transfers to Other Government Units	8	31,595,362,134	27,916,005,495
Other grants and transfers	9	2,440,912	-
Social Security Benefits	10	20,711,489	16,010,672
Acquisition of assets	11	3,540,399,478	2,816,490,955
Total Payments		46,692,429,277	38,201,973,217
Surplus/(Deficit)		(1,570,405,241)	2,765,333,222

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

24/11 2023 and signed by:



 Principal Secretary
 Kello Harsama



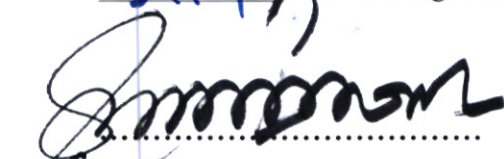
 Head of Accounting Unit
 CPA Douglas K. Mutemi
 ICPAK Member No: 6851

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023


12. Statement of Financial Assets and Financial Liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	12A	2,560,273,298	5,329,875,328
Cash balances	12B	265,376	2,094,207
Total cash and cash equivalents		2,560,538,674	5,331,969,536
Imprests and advances			-
Total financial assets		2,560,538,674	5,331,969,536
Financial liabilities			
Third party deposits and retention	13	70,979,437	46,231,164
Net financial assets		2,489,559,237	5,285,738,372
Represented by			
Fund balance b/fwd.	14	5,285,738,371	2,117,234,569
Prior year adjustment	15	(1,225,773,904)	403,170,581
Surplus/(Deficit)for the year		(1,570,405,241)	2,765,333,222
Net financial position		2,489,559,226	5,285,738,372

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department financial statements were approved on 26/11/23 2023 and signed by:



 Principal Secretary
 Kello Harsama



 Head of Accounting Unit
 CPA Douglas K. Mutemi
 ICPAK Member No: 6851

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

14. Statement of Comparison of Budget and Actual Amounts for FY2022/23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Proceeds from domestic and foreign grants	842,827,500	399,999,500	1,242,827,000	1,209,972,115	32,854,885	97%
Exchequer releases	32,204,785,512	7,444,069,483	39,648,854,995	38,096,609,893	1,552,245,102	96%
Proceeds from foreign borrowings	2,147,714,309	-240,000,000	1,907,714,309	1,706,862,838	200,851,471	89%
Proceeds from sale of assets	6,328,700,000	128,930,000	6,457,630,000	4,108,579,190	2,349,050,810	64%
Total Receipts	41,524,027,321	7,732,998,983	49,257,026,304	45,122,024,036	4,135,002,268	92%
Payments						
Compensation of employees	1,243,480,000	(197,344,829)	1,046,135,171	906,819,870	139,315,301	87%
Use of goods and services	6,678,621,936	698,689,613	7,377,311,549	5,758,955,271	1,618,356,278	78%
Subsidies	1,873,000,000	(358,520,000)	1,514,480,000	4,867,740,122	(3,353,260,122)	321%
Transfers to other government entities	27,871,754,632	7,616,279,842	35,488,034,474	31,595,362,134	3,892,672,340	89%
Other Grants and transfers	9,763,650.00	-	9,763,650.00	2,440,912.00	7,322,738.00	25%
Social security benefits	42,000,000	(5,622,648)	36,377,352	20,711,489	15,665,863	57%
Acquisition of assets	3,805,407,103	(20,482,995)	3,784,924,108	3,540,399,478	244,524,630	94%
Total Payments	41,524,027,321	7,732,998,983	49,257,026,304	46,692,429,277	2,564,597,027	95%
Surplus/ Deficit		-	-	(1,570,405,241)	1,570,405,241	

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

a) Use of Goods and Services

The underutilization of the procurement budget under Use of Goods and Services was caused by delay in Exchequer disbursements towards the end of the financial year.

b) Social security benefits

The underutilization of Social Security Benefits was caused by delay in Exchequer disbursements towards the end of the financial year.

c) Subsidies


The overutilization of subsidies was as a result of budget spend under Article 223 which was not appropriated at the closure of the financial year.

d) Other grants and transfers

The underutilization of Transfers to other Government entities was caused by delay in donor disbursements towards the end of the financial year.

The State Department financial statements were approved on 24/11/ 2023 and signed by:


.....
Principal Secretary
Kello Harsama


.....
Head of Accounting Unit
CPA Douglas K. Mutemi
ICPAK Member No: 6851

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases	8,153,000,000	583,475,717	7,569,524,283	11,540,000,490	3,970,476,207	152%
Proceeds from sale of assets	6,328,700,000	128,930,000	6,457,630,000	4,108,579,190	2,349,050,810	64%
Total Receipts	14,481,700,000	-454,545,717	4,027,154,283	15,648,579,679	1,621,425,396	112%
Payments						
Compensation of employees	1,013,700,000	197,344,829	816,355,171	744,089,449	72,265,722	91%
Use of goods and services	232,528,081	78,225,912	154,302,169	218,732,418	64,430,249	142%
Subsidies	-	-	-	3,366,999,498	3,366,999,498	-%
Transfers to other Government entities	13,174,000,000	169,570,000	13,004,430,000	10,593,831,268	2,410,598,732	81%
Other Grants and transfers	9,763,650	-	9,763,650	2,440,912	7,322,738	25%
Social security benefits	42,000,000	5,622,648	36,377,352	20,711,489	15,665,863	57%
Acquisition of assets	9,708,269	3,782,328	5,925,941	534,754,311	528,828,370	9024%
Total Payments	14,481,700,000	454,545,717	14,027,154,283	15,481,559,346	1,454,405,062	110%
Surplus/Deficit	-	-	-	167,020,334	-167,020,334	

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

a) Use of Goods and Services

The overutilization of the procurement budget under Use of Goods and Services was as a result of expenditure under Article III which the budget was never appropriated.

b) Social security benefits

The underutilization of Social Security Benefits was caused by delay in Exchequer disbursements towards the end of the financial year.

c) Acquisition of Assets

The overutilization of Acquisition of Assets was as a result of expenditure under Article III which the budget was never appropriated.

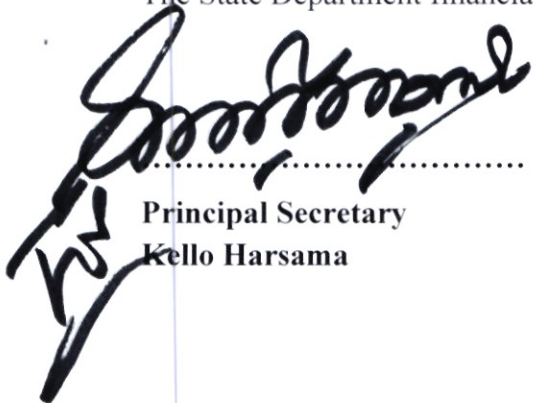
d) Subsidies


The overutilization of subsidies was as a result of expenditure under Article III which the budget was never appropriated.

e) Transfers to other Government entities

The underutilization of Transfers to other Government entities was caused by delay in donor disbursements towards the end of the financial year.

The State Department financial statements were approved on 24/11/ 2023 and signed by:


Principal Secretary
Kello Harsama


Head of accounting Unit
CPA Douglas K. Mutemi
ICPAK Member No: 6851

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign grants	842,827,500	399,999,500	1,242,827,000	1,209,972,115	32,854,885	97%
Exchequer releases	24,051,785,512	8,027,545,200	32,079,330,712	26,556,609,404	5,522,721,308	83%
Proceeds from foreign borrowings	2,147,714,309	240,000,000	1,907,714,309	1,706,862,838	200,851,471	89%
Total Receipts	27,042,327,321	8,187,544,700	35,229,872,021	29,473,444,357	5,756,427,664	84%
Payments						
Compensation of employees	229,780,000	-	229,780,000	162,730,421	67,049,579	71%
Use of goods and services	6,446,093,855	776,915,525	7,223,009,380	5,540,222,852	1,682,786,528	77%
Subsidies	1,873,000,000	358,520,000	1,514,480,000	1,500,740,624	13,739,376	99%
Transfers to other Government entity	14,697,754,632	7,785,849,842	22,483,604,474	21,001,530,866	1,482,073,608	93%
Acquisition of assets	3,795,698,834	16,700,667	3,778,998,167	3,005,645,167	773,353,000	80%
Total Payments	27,042,327,321	8,187,544,700	35,229,872,021	31,210,869,931	4,019,002,090	89%
Surplus/Deficit	-		-	1,737,425,574	1,737,425,574	

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

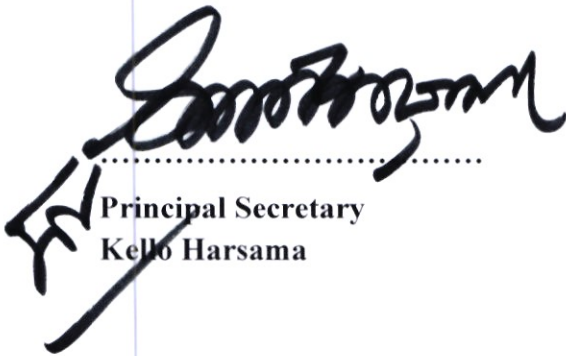
a) Use of Goods and Services

The underutilization of the procurement budget under Use of Goods and Services was caused by delay in Exchequer disbursements towards the end of the financial year.


b) Acquisition of Assets

The underutilization of Acquisition of Assets was as a result of delay in Exchequer disbursements towards the end of the financial year.

The State Department financial statements were approved on 24/11 2023 and signed by:



Principal Secretary
Kello Harsama



Head of Accounting Unit
CPA Douglas K. Mutemi
ICPAK Member No: 6851

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

14 (c) Budget Execution by Programmes and Sub-Programmes for FY2023

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2022			2023	
	Kshs			Kshs	Kshs
General Administration Planning and Support Services	8,104,813,170.00		8,104,813,170.00	6,411,509,674.05	1,693,303,495.95
Agricultural Policy, Legal and Regulatory Frameworks	8,034,454,433.00		8,034,454,433.00	6,346,704,712.25	1,687,749,720.75
Agricultural Planning and Financial Management	70,358,737.00		70,358,737.00	64,804,961.80	5,553,775.20
Crop Development and Management	33,301,484,358.00		33,301,484,358.00	29,209,228,726.75	4,092,255,631.25
Land and Crops Development	16,913,593,109.00		16,913,593,109.00	14,548,811,029.10	2,364,782,079.90
Food Security Initiatives	14,806,100,200.00		14,806,100,200.00	13,358,500,612.20	1,447,599,587.80
Quality Assurance and Monitoring of Outreach Services	1,581,791,049.00		1,581,791,049.00	1,301,917,085.45	279,873,963.55
Agribusiness and Information Management	2,105,546,126.00		2,105,546,126.00	1,978,777,025.75	126,769,100.25
Agribusiness and Market Development	2,063,122,042.00		2,063,122,042.00	1,941,112,616.20	122,009,425.80
Agricultural Information Management	42,424,084.00		42,424,084.00	37,664,409.55	4,759,674.45
	5,745,182,652.00		5,745,182,652.00	9,092,913,850.15	-3,347,731,198.15
Crop Research & Development	5,142,682,652.00		5,142,682,652.00	8,799,913,850.15	-3,657,231,198.15
Livestock Research & Development	602,500,000.00		602,500,000.00	293,000,000.00	309,500,000.00
Total	49,257,026,306.00		49,257,026,306.00	46,692,429,276.70	2,564,597,029.30

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

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

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

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

3. Reporting Currency

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

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by State Department for Crop Development and Agricultural Research for all the years presented.

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Significant Accounting Policies (Continued)

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Crop Development and Agricultural Research.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 2 to the financial statements.

Significant Accounting Policies (Continued)

vi) In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the State Department 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.

vii) Third Party Payments

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

c) Cash and Cash Equivalents

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

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2023, this amounted to Kshs 70,979,436.60 compared to Kshs 1,271,964,914.30 in prior period as indicated on note 12. There were no other restrictions on cash during the year.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Significant Accounting Policies (Continued)

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 19.2** and *Annex 5* of this financial statement is a register of the contingent liabilities in the year.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were two number of supplementary adjustments to the original budget during the year.

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

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 15 explaining the nature and amounts.

k) Related Party Transactions

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

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

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

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements

1 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2022-2023	2021-2022
				Kshs	Kshs
Grants received from Bilateral Donors (Foreign Governments)					
JICA-CARDPERP				25,000,000	20,950,272.20
JICA –SHEP PLUS				58,385,436	24,845,513.00
Sub Total				83,385,436	45,795,785.00
Grants received from Multilateral Donors (International Organizations)					
AfDB-SIVAP				1,063,273,644	518,568,896.60
AfDB-RLACC				63,313,034	33,821,497.00
Sub Total				1,126,586,679	552,186,178.60
GRAND TOTAL				1,209,972,115	598,186,178.60

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

2 Exchequer releases

Description	2022-2023	2021-2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	7,082,653,921	4,953,789,901
Total Exchequer Releases for quarter 2	7,591,284,957	6,522,876,339
Total Exchequer Releases for quarter 3	11,710,930,912	4,726,775,470
Total Exchequer Releases for quarter 4	11,711,740,104	17,762,693,989
Total	38,096,609,893	33,966,135,699

3 Proceeds from Foreign Borrowings

Description	2022-2023	2021-2022
	Kshs	Kshs
Foreign Borrowing - Direct payments (AfDB)	1,706,862,838	1,362,684,570
Total	1,706,862,838	1,362,684,570

4 Proceeds from Sale of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from Sale of Certified Seeds and Breeding Stock		268,300,000
Receipts from the Sale of Inventories, Stocks and Commodities	4,108,579,190	4,771,999,991
Total	4,108,579,190	5,040,299,991

5 Compensation to Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	428,998,000	492,986,813
Basic wages of temporary employees	164,731,343	194,653,994
Personal allowances paid as part of salary	310,688,969	375,115,214
Personal allowances paid as reimbursements	716,874	2,867,500
Employer contributions to compulsory national health insurance schemes	1,684,684	6,738,736
Total	906,819,870	1,072,362,257

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

6 Use of Goods and Services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	19,853,848	23,909,697
Communication, supplies and services	32,174,696	30,952,647
Domestic travel and subsistence	1,743,155,966	1,169,614,130
Foreign travel and subsistence	82,666,578	46,561,523
Printing, advertising and information supplies & services	64,019,867	75,333,384
Rentals of produced assets	45,256,280	38,997,925
Training expenses	1,194,018,391	1,295,961,482
Hospitality supplies and services	99,438,717	124,406,884
Insurance costs	220,334,945	238,804,329
Specialized materials and services	801,413,362	512,860,946
Office and general supplies and services	80,486,536	83,629,583
Fuel Oil and Lubricants	90,939,258	118,602,697
Other operating expenses	936,962,067	1,098,586,087
Routine maintenance – vehicles and other transport equipment	57,032,694	35,866,363
Routine maintenance – other assets	291,126,787	348,490,555
Exchange rate losses	75,280	1,302,773
Total	5,758,955,271	5,243,881,007

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

7 Subsidies

Description	2022-2023	2021-2022
	Kshs	Kshs
Subsidies to Private Enterprises **		
NVCSP		650,000,000
KCEP-CRAL ,MAIZE SUBSIDY PROGRAMME,	4,867,740,122	487,222,831
Total	4,867,740,122	1,137,222,831

8 Grants and Transfers to other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of government	10,593,831,268	11,939,599,988
Capital grants to government agencies and other level of government	19,571,530,866	5,522,515,469
Transfers to other levels of Government - Counties		
KCSAP, NARIGP, ELRP AND ASDSP 11 (COUNTY REVENUE FUND) Capital Grants		9,418,434,068
Other current Transfers ,Grants and Subsidies	1,430,000,000	1,035,456,000
Total	31,595,362,134	27,916,005,495

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023



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

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

Description	Recurrent Kshs	Recurrent AIA Kshs	Development Kshs	Total 2022-23 Kshs	2021-2022 Kshs
Transfers to SAGAs and SCs					
Agricultural Development Corporation	-	1,265,835,923.00	-	1,265,835,923.00	1,620,000,000.00
Agricultural Fisheries and Food Authority	1,346,999,999.00	712,050,000.00	1,030,000,000.00	3,089,049,999.00	4,331,494,679.65
Bukura Agricultural College	169,999,999.00	199,989,917.00	20,000,000.00	389,989,916.00	422,000,000.00
Commodities Fund (COCONUT)	40,000,000.00	151,778,665.00	-	191,778,665.00	335,000,000.00
Emergency Response Locust Programme	-	-	1,170,941,623.00	1,170,941,623.00	297,369,711.00
KARLO	4,140,068,749.00	617,582,771.00	-	4,757,651,520.00	5,513,340,180.40
KAGRIC	46,500,000.00	-	56,250,000.00	102,750,000.00	581,300,000.00
KEPHIS	151,000,000.00	975,760,131.00	-	1,126,760,131.00	1,421,500,000.00
KENNTEC	54,000,000.00	-	61,250,000.00	115,250,000.00	252,000,000.00
Ministry of Environment and Forestry	-	-	-	-	-
Nyayo Tea Zones (MAU)	-	-	60,000,000.00	60,000,000.00	50,000,000.00
Pest Control Products Board	104,208,333.00	68,756,782.00	-	172,965,115.00	281,000,000.00
pyrethrum regulatory authority-					

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

oper	132,000,000.00	33,575,000.00	100,000,000.00	265,575,000.00	300,000,000.00
Kenya School of Agriculture	-	-	60,000,000.00	60,000,000.00	130,000,000.00
National Biosafety Authority	36,225,000.00	1,000,000.00	-	37,225,000.00	-
Warehouse Receipt System Council	14,249,999.00	-	18,750,000.00	32,999,999.00	50,000,000.00
Kenya Climate Smart Agriculture Project	-	-	3,008,082,669.00	3,008,082,669.00	4,510,659,864.00
NARIGP	-	-	3,533,288,416.00	3,533,288,416.00	3,995,298,589.00
ASDSP 11	-	-	574,730,160.00	574,730,160.00	615,105,904.00
NAVICDP 2630200	-	-	1,743,618,153.00	1,743,618,153.00	-
NAVICDP 2640500	-	-	30,000,000.00	30,000,000.00	-
NCPB	-	-	7,293,923,200.00	7,293,923,200.00	774,266,250.00
Miraa industry revitalisation project	-	-	-	-	-
Coconut industry revitalization project(COMMODITIES)	-	-	20,000,000.00	20,000,000.00	-
Cotton revitalization project(AFA)	-	-	30,000,000.00	30,000,000.00	-
Agricultural Finance Corporation	-	-	333,304,145.00	333,304,145.00	-
construction of tea research and development project (KARLO)	-	-	20,000,000.00	20,000,000.00	-
ASK	-	-	-	-	250,000,000.00
CS-APP KARLO	-	-	-	-	-

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

	-		5,000,000.00	5,000,000.00	-
Milk equipping KARLO	-	-	15,000,000.00	15,000,000.00	-
Indigenous chicken KARLO	-	-	10,000,000.00	10,000,000.00	-
NEW KPCU	-	-	-	-	1,000,000,000.00
Irish Potatoe(AFA)	-	-	182,392,500.00	182,392,500.00	-
KTDA Fertilizer subsidy	-	-	1,400,000,000.00	1,400,000,000.00	1,035,456,000.00
Cashew nut revitalization project(COMMODITIES)	-	-	15,000,000.00	15,000,000.00	-
Farmers database establishment project	-	-	100,000,000.00	100,000,000.00	-
embryo KAGRIC	-	-	45,000,000.00	45,000,000.00	-
Tea Board Kenya	250,000,000.00	82,250,000.00	-	332,250,000.00	150,214,317.00
construction of laboratory PCPB	-	-	50,000,000.00	50,000,000.00	
Mechanization of agricultural dev. Project	-	-	15,000,000.00	15,000,000.00	
SATREPS KARLO	-	-	-	-	-
TOTAL	6,485,252,079.00	4,108,579,189.00	21,001,530,866.00	31,595,362,134.00	27,916,005,495.05

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

9 Other Grants and Transfers

Explanation	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	2,440,912	-
Total	2,440,912	-

10 Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government pension and retirement benefits	20,711,489	16,010,672
Total	20,711,489	16,010,672

This relate to payment of service gratuities paid to employees on contracts upon expiry of their contracts.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

11 Acquisition of Assets

Non -Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Construction of Buildings	32,191,089	130,965,575
Refurbishment of Buildings	155,538,584	129,406,633
Construction and Civil Works	1,308,180,250	1,368,404,146
Purchase of Vehicles and Other Transport Equipment	81,499,999	171,958,789
Overhaul of Vehicles and Other Transport Equipment	1,696,126	1,936,590
Purchase of Household Furniture and Institutional Equipment	150,000	225,000
Purchase of Office Furniture and General Equipment	135,252,278	112,643,109
Purchase of Specialised Plant, Equipment and Machinery	101,711,868	96,724,949
Rehabilitation and Renovation of Plant, Machinery and Equip.	160,398	235,185
Purchase of Certified Seeds, Breeding Stock and Live Animals	35,614,600	281,063,977
Research, Studies, Project Preparation, Design & Supervision	403,488,901	420,915,822
Rehabilitation of Civil Works	752,819,314	102,011,180
Acquisition of Strategic Stocks and commodities	532,096,071	-
Total	3,540,399,478	2,816,490,956

The change in Acquisition of Strategic Stocks and commodities relates to the Maize flour subsidy programme payments.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

12 Cash and Bank Accounts

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts (Note 12 A)	2,560,278,298	5,329,875,328.49
Cash on hand (Note 12 B)	265,376	2,094,207.40
Total	2,560,538,674	5,331,969,535.89

12A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2022-2023	2021-2022
				Kshs	Kshs
CBK 1000456957	KES	RECURRENT	1	139,038.60	21,265.30
CBK 1000456965	KES	DEVELOPMENT	1	18,479.90	18,889.00
CBK 1000456973	KES	DEPOSIT	1	70,979,436.60	1,271,964,914.30
CBK 1000457643	KES	Drought Resilience and Sustainable Livelihood Programme in Horn of Africa	1	9,133,354.60	5,689,521.20
CBK 1000457716	KES	Small Scale Irrigation and Value Addition Project-Loan	1	8,823,068.35	76,741.35
CBK 1000457678	KES	Kenya Climate Smart Agriculture Project	1	880,697.10	2,189,994,623.68
CBK 1000457694	KES	National Agricultural & Rural Inclusivity Project	1	62,272,410.24	58,866,408.83
CBK 1000457724	KES	Small Scale Irrigation and Value Addition Project-Grant	1	3,659,787.45	93,867.70
CBK 1000457759	KES	Empowering Novel Agribusiness-Led Employment Youth Kenya Programme	1	607,916.30	18,088,946.25
CBK 1000457686	KES	Multinational Rural			

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

		Livelihoods and Adaptation to Climate Change Project	1	34,048,047.05	1,171,487.05
CBK 1000485566	KES	Emergency Locust Repsonse Programme	1	1,031,414,730.45	331,633,471.75
CBK 1000653687	KES	National Agricultural Value Chain Development Project	1	134,385,386.80	
CBK 1000608064	KES	Resilience for Food & Nutrition Seciruty Programme in Horn of Africa	1	1,923,474.20	
CBK 1000605499	KES	Maize Flour Subsidy	1	904,431.00	
KCB 1266644504	KES	Kenya Climate Smart Agriculture Project	1	286,732,520.15	575,113,480.40
NCBA 8518320012	KES	Supporting Agricultural input and output marketing policy & Regulatory Reforms to improve the enabling business environment for agriculture in Kenya	1	619,758.25	12,227,117.98
KCB 1266645519	KES	National Agricultural & Rural Inclusivity Project	1	116,933,349.70	374,122,110.82
KCB 1229967206	KES	Agricultural Sector Development Support Programme II (GOK)	1	52,649.00	441,429.00
KCB 1229965076	KES	Agricultural Sector Development Support Programme II (Donor)	1	40,973,565.00	6,767,522.00
KCB 1286481260	KES	Emergency Locust Repsonse Programme	1	137,516,694.50	218,043,177.20
KCB 1315002116	KES	National Agricultural Value Chain Development Project		164,303,428.00	-
EQUITY 1510263657085	KES	Kenya Cereal Enhancement Programme	1	712,050.00	46,338,617.22
EQUITY 1510265062080	KES	Kenya Cereal Enhancement Programme	1	26,349.00	26,349.20
EQUITY 1510264926255	KES	Kenya Cereal Enhancement Programme	1	65,624.00	2,789,564.10
EQUITY 1510279192355	KES	Kenya Cereal Enhancement Programme	1	2,907,991.00	2,695,011.20
CO-OP 01141587177900	KES	Kenya Cereal Enhancement Programme	1	175,629,377.00	2,862,554.96
CO-OP 01141587177901	KES	Kenya Cereal Enhancement Programme	1	154,218,286.00	5,176,826.75
CO-OP 01141587177902	KES	Kenya Cereal Enhancement Programme	1	326,009.00	9,034,249.30
CO-OP	KES	Kenya Cereal Enhancement			

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

01141587177903		Programme	1	4,835,728.00	834,767.00
CO-OP 01141587177904	KES	Kenya Cereal Enhancement Programme	1	2,446.00	8,224,114.00
CO-OP 01141587177905	KES	Kenya Cereal Enhancement Programme	1	8,614,992.00	176,420.00
CO-OP 01141587177906	KES	Kenya Cereal Enhancement Programme	1	1,641,660.00	2,886,734.30
CO-OP 01141779197400	KES	Kenya Cereal Enhancement Programme	1		1,032,336.60
CO-OP 01141222797000	KES	Kenya Cereal Enhancement Programme	1	520.00	410,216.00
CO-OP 01141566540500	KES	Kenya Cereal Enhancement Programme	1	11,959.00	1,198,637.00
CO-OP 01141302244400	KES	Kenya Cereal Enhancement Programme	1	3,657,130.00	3,772,952.20
CO-OP 01141730928000	KES	Kenya Cereal Enhancement Programme	1		4,559.10
CO-OP 01141572005000	KES	Kenya Cereal Enhancement Programme	1		1,519.00
CO-OP 01141540780500	KES	Kenya Cereal Enhancement Programme	1		7,373.05
CO-OP 01141748922300	KES	Kenya Cereal Enhancement Programme	1		29.80
KCB 1106971817	KES	Agricultural Information Resource Centre	1	860,184	372,491.90
KCB 1106971817	KES	Agricultural Information Resource Centre	1		10,000,000.00
EQUITY 1510263657085	KES	Kenya Cereal Enhancement Programme	1	100,440,770.00	167,695,032.00
Total				2,560,273,298	5,329,875,328.49

12B: Cash on hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Cash in hand – Held in domestic currency	265,375.70	2,094,207.40
Total	265,375.70	2,094,207.40

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

Detailed Cash is as follows:

Description	2022-2023	2021-2022
	Kshs	Kshs
Headquarters, Kilimo house , Cash office	1,688	1,385.40
KCSAP CBK	30,000	4,695.00
KCSAP KCB	233,688	1,485,408.00
NARIGP		602,719.00
Total	265,375.70	2,094,207.40

13 Third party deposits and retention

Description	2022-2023		2021-2022	
	Kshs		Kshs	
General Deposits	70,979,436.60		1,271,964,914.30	
Fertilizer subsidy	-		(1,225,733,750.00)	
Letter of Credit Residue amounts and Interest(Receipt)	-		195,904,932.00	
Letter of Credit Residue amounts and Interest(Transfer to Exchequer)			(195,904,932.00)	
Total	70,979,436.60		46,231,164.30	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year				
1-2 years	70,979,436.60	100%	46,231,164.30	100%

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

2-3 years				
Over 3 years				
Total	70,979,436.60	100%	46,231,164.30	100%

14 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	5,329,875,328.49	2,273,174,353.05
Cash in hand	2,094,207.40	3,956,631.00
Imprests and advances	-	4,222,000.00
Third party deposits and retention	(46,231,164.30)	(164,118,413.85)
Total	5,285,738,371.59	2,117,234,570.20

15 Prior Year Adjustments

Description of the error	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f Current Year
	Kshs	Kshs	Kshs
Recurrent Bank Account Balances	21,265.30	-	21,265.30
Development Account Balances	18,889.00	-	18,889.00
Third party deposits and retention (Fertilizer Subsidy)	1,225,733,750	-	1,225,733,750
	1,225,773,904.30	-	1,225,773,904.30

**The bank balances for both Recurrent and Development were recovered by the Exchequer – National Treasury.
The Fertilizer subsidy in the deposit bank account was returned to the Exchequer –National Treasury.

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

16 (Increase)/ Decrease in Advances and Imprests

Description	2022-2023	2021-2022
	Kshs	Kshs
Receivables As At 1 st July (A)	-	4,222,000
Receivables As At 30 th June (B)	-	-
(Increase)/ Decrease in Receivables (C=(B-A))	-	(4,222,000)

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Payables As At 1 st July	1,271,964,914.30	164,118,413.85
Payables As At 30 th June	1,200,985,177.30	1,107,846,500.45
Increase/ (Decrease) In Payables	70,979,737	1,271,964,914.30

18 Related Party Disclosures

The following comprise of related parties to the State Department for Crop Development

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

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

19 Other Important Disclosures

19.1 Related party transactions:

Description	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation	56,000,000	56,000,000
Transfers to Related Parties		
Transfers to SCs and SAGAs	31,576,945,468	27,916,005,495.05
Total Transfers to Related Parties	31,576,945,468	27,916,605,495.05
Purchase of Goods and Services		
Purchase of Electricity from KPLC	11,000,000	9,000,000
Total Goods and Services paid to Govt. Agencies	11,000,000	9,000,000
Transfers from Related Parties		
Transfers from the Exchequer	38,096,609,893	33,966,135,699
Total Transfers from Related Parties	37,096,609,893	33,966,135,699

19.2 Pending Accounts Payable (See Annex 1)

Description	Balance b/f Previous FY Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f Current FY Kshs
Supply of goods and services	287,721,775.15	3,290,965,417.08	96,984,937.57	3,481,702,254.66
Historical Pending bills	9,109,054,046.15	-	532,096,070.96	8,576,957,975.19
Total	9,396,775,821.30	3,290,965,417.08	629,081,008.53	12,058,660,229.85

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

19.3 Contingent Liabilities

Contingent liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court cases against SDCD &AR	734,196.97	42,155,116.81
Total	734,196.97	42,155,116.81

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

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

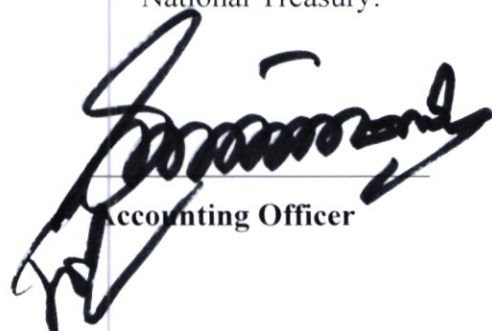
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2021/22				
1	Incomplete Works for Tiling and Gypsum Ceiling	The public works advised that in the reception area the gypsum ceiling as required by the ministry is not appropriate. The ministry was advised to change to acoustic ceiling because was the same cost	Not Resolved	Waiting for PACs appearance
2	Expensing of AIEs Disbursed	The geographical codes activated to ensure correct expensing of the AIEs	Not Resolved	Waiting for PACs appearance
3	Variance between State Department's Expenditure and	The difference was occasioned by the different classification of the expenditure in the projects	Not Resolved	Waiting for PACs appearance


STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Projects Expenditure	while reporting. However, the total expenditure in the projects tally with the state department reported expenditure		
4	Unsupported Expenditure on Specialized Materials and Services	The AIEs were issued to SIVAP and DRSLP projects counties for implementation of projects activities. The AIEs are funded by the donor. The state department is liasing with the projects to have the expenditure returns availed for audit review	Not Resolved	Waiting for PACs appearance

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed focal persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.


 Accounting Officer


 Head of Accounting Unit

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

20 Annexes

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE.

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
		Kshs.		
1	Tikka Green Enterprises Ltd	192,500.00	Supply of branded Polo shirts	Lack of Exchequer
2	Justrazic General Supplies	1,399,000.00	Supply of assorted Toners	Lack of Exchequer
3	Morning Lilies Investment	2,000,000.00	Supply of assorted stationaries	Lack of Exchequer
4	Joacs Enterprises Limited	2,492,000.00	Supply and delivery of assorted tonners	Lack of Exchequer
5	R.H Devani limited	1,390,000.00	Payment for supply of Fuel	Lack of Exchequer
6	Black Settler Suppliers	1,853,500.00	Supply and delivery of assorted tonners	Lack of Exchequer
7	Phinese Enterprise	1,099,150.00	Supply and delivery of assorted stationeries	Lack of Exchequer
8	Blueline Logistics Limited	2,240,000.00	Supply and delivery of assorted tonners	Lack of Exchequer
9	Ikobex company Limited	3,000,000.00	Supply and delivery of printing paper	Lack of Exchequer
10	Tikka Green Enterprises Limited	2,960,000.00	Supply and delivery of assorted toners and flash disks	Lack of Exchequer
11	Patience Services Limited	560,000.00	Supply of door tags, branded shirts and branded caps	Lack of Exchequer
12	CK Selected Limited	3,000,000.00	Supply and delivery of assorted tonners	Lack of Exchequer
13	Kyeka Enterprises limited	1,995,000.00	Supply of motor vehicle tyres	Lack of Exchequer
14	Riskevo Enterprises	2,844,000.00	Supply and delivery of assorted stationery,	Lack of Exchequer

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
15	Latya Ventures	1,550,800.00	Supply of Assorted stationeries (Printer and photocopier)	Lack of Exchequer
16	Hadash General Merchants Ltd	15,750,000.00	Alpha-Cypermethrin 100g/L	Lack of Exchequer
17	Medplus Healthcare Solutions Limited	8,050,000.00	Flubendiamide 480g/L	Lack of Exchequer
18	Mount Royal Limited	4,651,560.00	Carbosulfan 250g/L	Lack of Exchequer
19	Rucapa Enterprises	7,500,000.00	Chlorontraniliprole 100 G/L + Lambda-Cyhalothrin 50 G/L	Lack of Exchequer
20	Dalton Enterprises East Limited	7,450,000.00	Lambda-Cyhalothrin 50 G/L	Lack of Exchequer
21	Swiftkill Fumigation Limited	4,001,580.00	Acephate 920g/Kg	Lack of Exchequer
22	Hanif Limited	5,908,300.00	Supply and Delivery of Electric Maize Shellers and	Lack of Exchequer
23	Britsel International	3,577,300.00	Supply and Delivery of Chemical Protective Overall and	Lack of Exchequer
24	Ngamau Limited	1,480,000.00	Golden Apple Snails Posters	Lack of Exchequer
25	Kalashat Enterprises Limited	1,900,000.00	Golden Apple Snails Fliers	Lack of Exchequer
26	Wavell Ventures Limited	590,000.00	African Amyworm Brochures	Lack of Exchequer
27	Staing Enterprises Ltd	2,130,000.00	Chemical Protective Gumboots	Lack of Exchequer
28	Jaywan Enterprises	2,985,000.00	Chemical Protective Gas masks	Lack of Exchequer
29	Wika Traders	1,970,000.00	Golden Apple Snail Brochures	Lack of Exchequer
30	Amiable Ventures	3,460,000.00	Fall Amyworm Brochures and FAW Posters	Lack of Exchequer
31	Silicon General Suppliers	3,644,750.00	Fall Amy Worm Manuals	Lack of Exchequer
32	Star Ventures	750,000.00	Fall Amy Worm Fliers and Banners	Lack of Exchequer
33	Saonya General Agencies	832,525.00	General Office Supplies	Lack of Exchequer
34	Brimon Technologies	4,372,500.00	Knapsack Sprayers 20Litres and	Lack of Exchequer

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
			Safety googles	
35	Letimboka Enterprises	1,920,000.00	Hand Sheller with stands	Lack of Exchequer
36	Jonahmatt Investments	4,044,000.00	Tyres	Lack of Exchequer
37	Abbigoh Enterprises Limited	2,961,000.00	Runaway Lights	Lack of Exchequer
38	Fine lynx Enterprises	1,457,500.00	African Amy worm Fliers, First aid kits and Fire extinguishers	Lack of Exchequer
39	Rukamu Holdings Limited	1,430,000.00	African Amy worm Posters	Lack of Exchequer
40	Tesno Enterprises	3,000,000.00	African Amy worm Manual	Lack of Exchequer
41	Thesari Investments Limited	2,992,500.00	Reflector jackets.	Lack of Exchequer
42	Mosele Investments	2,619,000.00	Payment of Tyres	Lack of Exchequer
43	Honeywell Limited	2,997,500.00	Golden Apple Snail Technical Manual	Lack of Exchequer
44	KALRO SEEDS Centre Thika	128,000.00	Conference	Lack of Exchequer
45	Benro Investment Limited	847,500.00	Knapsack sprayer, 16lts	Lack of Exchequer
46	Secondop Agencies	660,000.00	Payment for Supply of Wooden Jembes	Lack of Exchequer
47	Chikata Enterprise	343,000.00	Payment for Supply of Barbed Wire	Lack of Exchequer
48	Zuzi Ventures Co Ltd	1,279,000.00	Supply of Branded Caps,Tshirts,Umbrella	Lack of Exchequer
49	Open link Office Systems Limited	603,600.00	Payment for Supply of Wooden Pangas	Lack of Exchequer
50	Blueline Logisticks Ltd	825,000.00	Payment for Supply of Electric Incubators	Lack of Exchequer
51	Crocodile Technologies	668,000.00	Payment for Supply of seedling Planting Bags	Lack of Exchequer
52	Eliamora Ventures	1,050,000.00	Payment for Supply of Shed Nets	Lack of Exchequer

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
53	M/S Lingala Enterprises	510,400.00	supply of stationery	Lack of Exchequer
54	Londra Enterprises limited	1,500,000.00	Supply and delivery of fork jembes with galvanized steel and wooden handle	Lack of Exchequer
55	Tianfu Africa investment company limited	5,480,500.00	Upgrading of ICT infrastructure and installation of LAN	Lack of Exchequer
56	Safaricom Limited	25,453,065.00	Provision of consultancy services for the NVSP programme	Lack of Exchequer
57	Crinon Construction Company Limited	6,450,000.00	Maintenance of servers, backups, Batteries, air conditioners and LAN	Lack of Exchequer
58	Najelyne Enterprises Limited	13,518,640.00	Consultancy services for NVSP	Lack of Exchequer
59	M/s Attic Tours	146,900.00	Supply of air tickets	Lack of Exchequer
60	The Kenya National Examination Council	170,520.00	Authentication of KNEC Certificates	Lack of Exchequer
61	M/s Steward Enterprises ltd	499,000.00	Provision of minor repair works at AIRC	Lack of Exchequer
62	Mavuno K. Auto masters	79,924.00	Repair and painting services of GK A620Q Nissan double cab	Lack of Exchequer
63	Simba corporation limited	215,500.00	Provision of storage services for vehicle GK B 132F	Lack of Exchequer
64	Machakos University	516,000.00	Provision of conference services	Lack of Exchequer
65	Ms Akarim Agencies company Ltd	586,125.00	Provision of air tickets	Lack of Exchequer
66	Ms Akarim Agencies company Ltd	693,200.00	Provision of air tickets	Lack of Exchequer
67	Ms Akarim Agencies company Ltd	871,800.00	Provision of air tickets	Lack of Exchequer
68	The Institute of Engineers of kenya	216,000.00	Annual membership subscription fees	Lack of Exchequer
69	Ms Mavuno (k) Auto masters ltd	227,360.00	Servicing and repair for GK A115Y	Lack of Exchequer

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
70	Bostal Communications Limited	892,680.00	Purchase of tyres 225/70 R15,225/70 R16 and 265/60 R18	Lack of Exchequer
71	Kenya School of Agriculture	123,000.00	Provision of catering and conferencing services	Lack of Exchequer
72	Risecrop Holdings Limited	600,000.00	Repainting works for Enable youth offices and washrooms	Lack of Exchequer
73	Mid-week General Suppliers	1,023,500.00	Supply of toners	Lack of Exchequer
74	Ruby Gems Ventures Limited	1,050,000.00	Supply of toners	Lack of Exchequer
75	Elilata services	967,000.00	Supply of stationery	Lack of Exchequer
76	Enzilo Limited	11,402,208.40	Renovation and refurbishment of 7 th floor kilimo house	Lack of Exchequer
77	Joybex Traders Limited	1,300,00.00	Supply of photocopy paper	Lack of Exchequer
78	Kentoriah Enterprises	499,500.00	Supply of No. 100 64GB flash disk	Lack of Exchequer
79	Brundia Enterprises Limited	690,000.00	Supply of corporate antivirus	Lack of Exchequer
80	Lishareene Enterprise	1,306,700.00	Supply of office furniture	Lack of Exchequer
81	M/s Trawel Company Ltd	3,459,770.00	Return air ticket to Israel to 5 public officers	Lack of Exchequer
82	M/s Trawel Company Ltd	1,202,315.00	Provision of air ticketing	Lack of Exchequer
83	M/s Trawel Company Ltd	1,531,070.00	Provision of air ticketing	Lack of Exchequer
84	M/s Trawel Company Ltd	987,115.00	Provision of air ticketing	Lack of Exchequer
85	M/s Trawel Company Ltd	551,405.00	Provision of air ticketing	Lack of Exchequer
86	M/s Trawel Company Ltd	1,436,670.00	Provision of air ticketing	Lack of Exchequer
87	M/s Trawel Company Ltd	1,439,710.00	Provision of air ticketing	Lack of Exchequer
88	M/s Trawel Company Ltd	1,240,565.00	Provision of air ticketing	Lack of Exchequer
89	Starlite Business	1,480,000.00	Supply of photocopy	Lack of Exchequer

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
90	M/s Moncal Travel and Tours Limited	3,268,090.00	Provision of air ticketing	Lack of Exchequer
91	M/s Caromaxyl Enterprises Investment Limited	742,400.00	Supply of visitors chair and orthopedic chair	Lack of Exchequer
92	M/s Semunyamo General Store	265,000.00	Supply of laptop	Lack of Exchequer
93	Blueswift Contractors & General Supplies Limited	5,210,640.00	Construction of new progressive farmers drying and storage facility	Lack of Exchequer
94	Noble Construction Limited	8,771,722.00	Payment for Construction of Urithi Lailuba, drying and Storage Facility Meru	Lack of Exchequer
95	Laky Ventures Limited	4,830,240.00	Payment for construction of Mwanyari Miraa Marketing shed, Embu	Lack of Exchequer
96	M/s Alzapol Enterprises	1,300,000.00	Supply of projectors	Lack of Exchequer
97	M/s Staing Enterprises Limited	2,235,600.00	Supply of WIFI routers and laptops	Lack of Exchequer
98	Ms. Ryker General Merchants	2,417,000.00	Delivery of feeder, chain link, electric incubator, water pump,	Lack of Exchequer
99	Ms. Oloiborsoit Services	1,990,000.00	Supply of seedling planting bags, biodegradable, slasher, barbed wire, water can, binding wire, jembes	Lack of Exchequer
100	Ms. Brooklyn Office	2,941,910.00	Supply and delivery of seed troughs plastic, panga, fork jembe e.t.c	Lack of Exchequer
101	Ms. Miggan Enterprises Limited	2,992,500.00	Supply of water tanks 500, Ltrs.	Lack of Exchequer
102	M/s Omaha Traders	1,047,500.00	Supply of cartridge, toner 80A and hard disk drive	Lack of Exchequer
103	M/s Oltau World	1,628,390.00	Supply of furniture and stationery	Lack of Exchequer
104	Siaki Office Supplies Limited	475,000.00	Provision of cleaning services	Lack of Exchequer

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
		267,935,599.40		

B: MAIZE FLOUR SUBSIDY

No.	Supplier's Name	Amount	ACCOUNT	Reason for non-payment
1	Ms- Daiga Millers Ltd	340,275.60	Recurrent	Lack of budgetary provision
2	Ms- Mama Millers Ltd	1,697,177.00	Recurrent	Lack of budgetary provision
3	Ms- Mexico Maize Millers	443,191.80	Recurrent	Lack of budgetary provision
4	Ms- Pembe Flour Mills Ltd	9,600,813.00	Recurrent	Lack of budgetary provision
5	Ms- Shalem Investment Ltd	2,765,837.89	Recurrent	Lack of budgetary provision
6	Ms- United Millers Ltd	5,570,431.60	Recurrent	Lack of budgetary provision
7	Ms- United Millers Ltd	4,692,022.44	Recurrent	Lack of budgetary provision
8	Ms-Afraha Flour Mills Ltd	630,140.00	Recurrent	Lack of budgetary provision
9	Ms-Afraha Flour Mills Ltd	1,260,280.00	Recurrent	Lack of budgetary provision
10	Ms-Afraha Flour Mills Ltd	5,305,778.80	Recurrent	Lack of budgetary provision
11	Ms-Afraha Flour Mills Ltd	3,730,428.80	Recurrent	Lack of budgetary provision
12	Ms-Afraha Flour Mills Ltd	5,961,124.40	Recurrent	Lack of budgetary provision
13	Ms-Aliesta Foods Ltd	977,819.67	Recurrent	Lack of budgetary provision
14	Ms-Aliesta Foods Ltd	738,471.21	Recurrent	Lack of budgetary provision
15	Ms-Aliesta Foods Ltd	961,224.35	Recurrent	Lack of budgetary provision
16	Ms-Alpha Grain Millers Ltd	10,116,267.56	Recurrent	Lack of budgetary provision
17	Ms-Alpha Grain Millers Ltd	10,277,583.40	Recurrent	Lack of budgetary provision
18	Ms-Alpha Grain Millers Ltd	8,839,603.92	Recurrent	Lack of budgetary provision
19	Ms-Alpha Grain Millers Ltd	9,767,170.00	Recurrent	Lack of budgetary provision
20	Ms-Alpha Grain Millers Ltd	5,727,972.60	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
21	Ms-Alpha Grain Millers Ltd	9,767,170.00	Recurrent	Lack of budgetary provision
22	Ms-Alpha Grain Millers Ltd	12,010,468.40	Recurrent	Lack of budgetary provision
23	Ms-Amani Flour Millers	3,940,151.31	Recurrent	Lack of budgetary provision
24	Ms-Amani Flour Millers	1,969,235.79	Recurrent	Lack of budgetary provision
25	Ms-Amani Flour Millers Ltd	1,374,661.26	Recurrent	Lack of budgetary provision
26	Ms-Amani Flour Millers Ltd	1,411,198.38	Recurrent	Lack of budgetary provision
27	Ms-Amani Flour Millers Ltd	1,267,051.63	Recurrent	Lack of budgetary provision
28	Ms-Bellamy Milling Co.Ltd	1,512,336.00	Recurrent	Lack of budgetary provision
29	Ms-Bellamy Milling Co.Ltd	4,664,296.28	Recurrent	Lack of budgetary provision
30	Ms-Bora Foods Suppliers Ltd	1,840,626.84	Recurrent	Lack of budgetary provision
31	Ms-Bora Foods Suppliers Ltd	749,865.60	Recurrent	Lack of budgetary provision
32	Ms-Bora Foods Suppliers Ltd	1,209,603.05	Recurrent	Lack of budgetary provision
33	Ms-Bora Foods Suppliers Ltd	189,042.00	Recurrent	Lack of budgetary provision
34	Ms-Buffalo Millers Ltd	9,259,337.18	Recurrent	Lack of budgetary provision
35	Ms-Capwell Industries Ltd	12,751,612.78	Recurrent	Lack of budgetary provision
36	Ms-Capwell Industries Ltd	12,135,906.50	Recurrent	Lack of budgetary provision
37	Ms-Capwell Industries Ltd	19,902,519.44	Recurrent	Lack of budgetary provision
38	Ms-Capwell Industries Ltd	110,904.64	Recurrent	Lack of budgetary provision
39	Ms-Capwell Industries Ltd	7,798,503.70	Recurrent	Lack of budgetary provision
40	Ms-Capwell Industries Ltd	19,751,108.16	Recurrent	Lack of budgetary provision
41	Ms-Capwell Industries Ltd	15,372,131.06	Recurrent	Lack of budgetary provision
42	Ms-Cateress Milling Co Ltd	1,432,501.60	Recurrent	Lack of budgetary provision
43	Ms-Cateress Milling Co. Ltd	1,033,429.60	Recurrent	Lack of budgetary provision
44	Ms-Cateress Milling Co. Ltd	1,159,457.60	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
69	Ms-Dandora Millers Ltyd	1,324,538.08	Recurrent	Lack of budgetary provision
70	Ms-Doyen Venture Group Limited	667,948.04	Recurrent	Lack of budgetary provision
71	Ms-Doyen Venture Group Ltd	523,016.20	Recurrent	Lack of budgetary provision
72	Ms-Doyen Venture Group Ltd	564,126.00	Recurrent	Lack of budgetary provision
73	Ms-Doyen Venture Group Ltd	667,948.40	Recurrent	Lack of budgetary provision
74	Ms-Doyen Ventures Group	554,523.20	Recurrent	Lack of budgetary provision
75	Ms-Doyen Ventures Group	604,934.40	Recurrent	Lack of budgetary provision
76	Ms-Eastern Flour Mills Ltd	1,383,196.27	Recurrent	Lack of budgetary provision
77	Ms-Eastern Flour Mills Ltd	1,067,032.40	Recurrent	Lack of budgetary provision
78	Ms-Eastern Flour Mills Ltd	1,233,912.06	Recurrent	Lack of budgetary provision
79	Ms-Eastern Flour Mills Ltd	969,782.96	Recurrent	Lack of budgetary provision
80	Ms-Eastern Flour Mills Ltd	1,030,693.16	Recurrent	Lack of budgetary provision
81	Ms-Eldoret Grains Ltd	6,777,458.42	Recurrent	Lack of budgetary provision
82	Ms-Eldoret Grains Ltd	6,359,880.74	Recurrent	Lack of budgetary provision
83	Ms-Eldoret Grains Ltd	80,657.92	Recurrent	Lack of budgetary provision
84	Ms-Eldoret Grains Ltd	2,682,082.30	Recurrent	Lack of budgetary provision
85	Ms-Eldoret Grains Ltd	4,303,415.44	Recurrent	Lack of budgetary provision
86	Ms-Eldoret Grains Ltd	8,952,175.60	Recurrent	Lack of budgetary provision
87	Ms-Eldoret Grains Ltd	6,439,979.00	Recurrent	Lack of budgetary provision
88	Ms-Eldoret Grains Ltd	12,268,541.65	Recurrent	Lack of budgetary provision
89	Ms-Eldoret Grains Ltd	134,009.64	Recurrent	Lack of budgetary provision
90	Ms-Eldoret Grains Ltd	8,163,037.24	Recurrent	Lack of budgetary provision
91	Ms-Eldoret Grains Ltd	4,697,582.06	Recurrent	Lack of budgetary provision
92	Ms-Eldoret Grains Ltd	504,112.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
45	Ms-Cateress Milling Co.Ltd	733,482.96	Recurrent	Lack of budgetary provision
46	Ms-Cateress Milling Co.Ltd	1,842,529.36	Recurrent	Lack of budgetary provision
47	Ms-Centaur Milling Enterprises	1,498,472.92	Recurrent	Lack of budgetary provision
48	Ms-Centaur Milling Enterprises	1,127,950.60	Recurrent	Lack of budgetary provision
49	Ms-Centaur Milling Enterprises Ltd	1,630,802.32	Recurrent	Lack of budgetary provision
50	Ms-Centaur Milling Enterprises Ltd	1,759,350.88	Recurrent	Lack of budgetary provision
51	Ms-Centaur Milling Enterprises Ltd	1,279,184.20	Recurrent	Lack of budgetary provision
52	Ms-Centaur Milling Enterprises Ltd	1,325,814.56	Recurrent	Lack of budgetary provision
53	Ms-Cornbelt Flour Mills Ltd	1,655,220.07	Recurrent	Lack of budgetary provision
54	Ms-Daddy Millers Ltd	1,838,585.30	Recurrent	Lack of budgetary provision
55	Ms-Daddys Millers Ltd	189,042.00	Recurrent	Lack of budgetary provision
56	Ms-Daddys Millers Ltd	305,250.31	Recurrent	Lack of budgetary provision
57	Ms-Daddys Millers Ltd	2,003,845.20	Recurrent	Lack of budgetary provision
58	Ms-Daddys Millers Ltd	1,175,841.24	Recurrent	Lack of budgetary provision
59	Ms-Daddys Millers Ltd	2,375,627.80	Recurrent	Lack of budgetary provision
60	Ms-Daiga Millers Ltd	548,221.80	Recurrent	Lack of budgetary provision
61	Ms-Daiga Millers Ltd	252,056.00	Recurrent	Lack of budgetary provision
62	Ms-Daiga Millers Ltd	264,658.80	Recurrent	Lack of budgetary provision
63	Ms-Daiga Millers Ltd	873,318.97	Recurrent	Lack of budgetary provision
64	Ms-Daiga Millers Ltd	853,209.56	Recurrent	Lack of budgetary provision
65	Ms-Daiga Millers Ltd	1,163,238.44	Recurrent	Lack of budgetary provision
66	Ms-Dandora Millers Limited	1,356,782.26	Recurrent	Lack of budgetary provision
67	Ms-Dandora Millers Ltd	2,140,616.35	Recurrent	Lack of budgetary provision
68	Ms-Dandora Millers Ltd	1,328,423.46	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
93	Ms-Eldoret Grains Ltd	63,012.00	Recurrent	Lack of budgetary provision
94	Ms-Eldoret Grains Ltd	441,098.00	Recurrent	Lack of budgetary provision
95	Ms-Eldoret Grains Ltd	7,845,230.00	Recurrent	Lack of budgetary provision
96	Ms-Eldoret Grains Ltd	1,635,997.65	Recurrent	Lack of budgetary provision
97	Ms-Eldoret Grains Ltd	2,032,614.40	Recurrent	Lack of budgetary provision
98	Ms-Eldoret Grains Ltd	1,960,256.30	Recurrent	Lack of budgetary provision
99	Ms-Eldoret Grains Ltd	1,461,290.70	Recurrent	Lack of budgetary provision
100	Ms-Eldoret Grains Ltd	5,595,631.00	Recurrent	Lack of budgetary provision
101	Ms-Eldoret Grains Ltd	82,443.30	Recurrent	Lack of budgetary provision
102	Ms-Eldoret Grains Ltd	103,605.51	Recurrent	Lack of budgetary provision
103	Ms-Eldoret Grains Ltd	7,031,987.70	Recurrent	Lack of budgetary provision
104	Ms-Eldoret Grains Ltd	8,373,541.14	Recurrent	Lack of budgetary provision
105	Ms-Eldoret Grains Ltd	4,609,468.60	Recurrent	Lack of budgetary provision
106	Ms-Eldoret Grains Ltd	3,209,712.44	Recurrent	Lack of budgetary provision
107	Ms-Eldoret Grains Ltd	772,543.64	Recurrent	Lack of budgetary provision
108	Ms-Eldoret Grains Ltd	1,538,222.51	Recurrent	Lack of budgetary provision
109	Ms-Eldoret Grains Ltd	76,982.02	Recurrent	Lack of budgetary provision
110	Ms-Eldoret Grains Ltd	9,013,300.60	Recurrent	Lack of budgetary provision
111	Ms-Eldoret Grains Ltd	2,899,262.20	Recurrent	Lack of budgetary provision
112	Ms-Eldoret Grains Ltd	77,927.28	Recurrent	Lack of budgetary provision
113	Ms-Eldoret Grains Ltd	6,045,917.20	Recurrent	Lack of budgetary provision
114	Ms-Eldoret Grains Ltd	3,775,269.10	Recurrent	Lack of budgetary provision
115	Ms-Eldoret Grains Ltd	4,022,214.70	Recurrent	Lack of budgetary provision
116	Ms-Eldoret Grains Ltd	6,576,341.92	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
117	Ms-Eldoret Grains Ltd	7,898,072.70	Recurrent	Lack of budgetary provision
118	Ms-Eldoret Grains Ltd	2,833,626.30	Recurrent	Lack of budgetary provision
119	Ms-Eldoret Grains Ltd	102,712.72	Recurrent	Lack of budgetary provision
120	Ms-Eldoret Grains Ltd	1,287,843.30	Recurrent	Lack of budgetary provision
121	Ms-Eldoret Grains Ltd	378,084.00	Recurrent	Lack of budgetary provision
122	Ms-Eldoret Grains Ltd	2,387,283.70	Recurrent	Lack of budgetary provision
123	Ms-Eldoret Grains Ltd	2,596,170.00	Recurrent	Lack of budgetary provision
124	Ms-Eldoret Grains Ltd	63,014.00	Recurrent	Lack of budgetary provision
125	Ms-Faeroe Investment Ltd	1,303,129.52	Recurrent	Lack of budgetary provision
126	Ms-Faeroe Investments Ltd	1,426,636.96	Recurrent	Lack of budgetary provision
127	Ms-Faeroe Investments Ltd	1,310,691.20	Recurrent	Lack of budgetary provision
128	Ms-Faeroe Investments Ltd	1,194,745.44	Recurrent	Lack of budgetary provision
129	Ms-Faeroe Investments Ltd	1,427,897.24	Recurrent	Lack of budgetary provision
130	Ms-Faulu Flour Mills	610,238.07	Recurrent	Lack of budgetary provision
131	Ms-Faulu Flour Mills Ltd	2,583,574.00	Recurrent	Lack of budgetary provision
132	Ms-Faulu Flour Mills Ltd	1,344,067.44	Recurrent	Lack of budgetary provision
133	Ms-Faulu Flour Mills Ltd	1,388,828.56	Recurrent	Lack of budgetary provision
134	Ms-Faulu Flour Mills Ltd	780,113.32	Recurrent	Lack of budgetary provision
135	Ms-Faulu Flour Mills Ltd	3,528,784.00	Recurrent	Lack of budgetary provision
136	Ms-Faulu Flour Mills Ltd	4,172,787.08	Recurrent	Lack of budgetary provision
137	Ms-Faulu Flour Mills Ltd	2,725,355.40	Recurrent	Lack of budgetary provision
138	Ms-Faulu Flour Mills Ltd	3,194,781.40	Recurrent	Lack of budgetary provision
139	Ms-Faulu Mills Ltd	3,780,783.28	Recurrent	Lack of budgetary provision
140	Ms-FM Agricultural Stores Ltd	1,407,732.76	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
141	Ms-FM Agricultural Stores Ltd	2,480,231.04	Recurrent	Lack of budgetary provision
142	Ms-FM Agricultural Stores Ltd	1,596,774.76	Recurrent	Lack of budgetary provision
143	Ms-FM Agricultural Stores Ltd	2,468,888.52	Recurrent	Lack of budgetary provision
144	Ms-FM Agricultural Stores Ltd	2,504,176.36	Recurrent	Lack of budgetary provision
145	Ms-FM Agricultural Stores Ltd	1,877,817.20	Recurrent	Lack of budgetary provision
146	Ms-FM Agricultural Stores Ltd	4,006,430.12	Recurrent	Lack of budgetary provision
147	Ms-Food Security Millers Ltd	945,210.00	Recurrent	Lack of budgetary provision
148	Ms-Fuka Foods Ltd	512,933.95	Recurrent	Lack of budgetary provision
149	Ms-Fuka Foods Ltd	447,399.40	Recurrent	Lack of budgetary provision
150	Ms-Golden Flamingo Enterprises Ltd	757,478.50	Recurrent	Lack of budgetary provision
151	Ms-Golden Flamingo Enterprises Ltd	559,825.07	Recurrent	Lack of budgetary provision
152	Ms-Golden Flamingo Enterprises Ltd	275,684.50	Recurrent	Lack of budgetary provision
153	Ms-Golden Flamingo Enterprises Ltd	304,040.50	Recurrent	Lack of budgetary provision
154	Ms-Grain Industries Ltd	1,149,375.20	Recurrent	Lack of budgetary provision
155	Ms-Grain Industries Ltd	225,590.10	Recurrent	Lack of budgetary provision
156	Ms-Grain Industries Limited	133,589.70	Recurrent	Lack of budgetary provision
157	Ms-Grain Industries Ltd	6,301.40	Recurrent	Lack of budgetary provision
158	Ms-Grain Industries Ltd	92,000.40	Recurrent	Lack of budgetary provision
159	Ms-Grain Industries Ltd	5,671.10	Recurrent	Lack of budgetary provision
160	Ms-Grain Industries Ltd	3,780.70	Recurrent	Lack of budgetary provision
161	Ms-Grain Industries Ltd	37,808.40	Recurrent	Lack of budgetary provision
162	Ms-Grain Industries Ltd	293,645.20	Recurrent	Lack of budgetary provision
163	Ms-Grain Industries Ltd	189,042.00	Recurrent	Lack of budgetary provision
164	Ms-Grain Industries Ltd	207,946.20	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
165	Ms-Grain Industries Ltd	1,884,118.60	Recurrent	Lack of budgetary provision
166	Ms-Grain Industries Ltd	31,507.00	Recurrent	Lack of budgetary provision
167	Ms-Grain Industries Ltd	252,056.00	Recurrent	Lack of budgetary provision
168	Ms-Grain Industries Ltd	174,545.60	Recurrent	Lack of budgetary provision
169	Ms-Grain Industries Ltd	591,071.30	Recurrent	Lack of budgetary provision
170	Ms-Grain Industries Ltd	113,425.20	Recurrent	Lack of budgetary provision
171	Ms-Grain Industries Ltd	29,615.60	Recurrent	Lack of budgetary provision
172	Ms-Grain Industries Ltd	5,041.00	Recurrent	Lack of budgetary provision
173	Ms-Grain Industries Ltd	3,150.60	Recurrent	Lack of budgetary provision
174	Ms-Grain Industries Ltd	39,068.70	Recurrent	Lack of budgetary provision
175	Ms-Grain Industries Ltd	1,344,718.80	Recurrent	Lack of budgetary provision
176	Ms-Grain Industries Ltd	1,260.20	Recurrent	Lack of budgetary provision
177	Ms-Grain Industries Ltd	1,890.40	Recurrent	Lack of budgetary provision
178	Ms-Grain Industries Ltd	94,521.00	Recurrent	Lack of budgetary provision
179	Ms-Grainden Millers Ltd	656,605.88	Recurrent	Lack of budgetary provision
180	Ms-Grainden Millers Ltd	3,137,087.47	Recurrent	Lack of budgetary provision
181	Ms-Grainden Millers Ltd	4,707,145.80	Recurrent	Lack of budgetary provision
182	Ms-Grainden Millers Ltd	7,246,610.00	Recurrent	Lack of budgetary provision
183	Ms-Grainuts Craft Ltd	1,172,060.40	Recurrent	Lack of budgetary provision
184	Ms-Grainuts Craft Ltd	419,673.24	Recurrent	Lack of budgetary provision
185	Ms-Grainuts Craft Ltd	272,744.98	Recurrent	Lack of budgetary provision
186	Ms-Grainuts Craft Ltd	558,038.89	Recurrent	Lack of budgetary provision
187	Ms-Grainuts Craft Ltd	629,559.81	Recurrent	Lack of budgetary provision
188	Ms-Grainuts Craft Ltd	23,892.05	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
189	Ms-Grainuts Craft Ltd	353,611.98	Recurrent	Lack of budgetary provision
190	Ms-Grainuts Craft Ltd	16,383.64	Recurrent	Lack of budgetary provision
191	Ms-Halisi Maize Mills Ltd	2,495,354.40	Recurrent	Lack of budgetary provision
192	Ms-Halisi Maize Mills Ltd	1,008,224.00	Recurrent	Lack of budgetary provision
193	Ms-Halisi Maize Mills Ltd	2,696,999.02	Recurrent	Lack of budgetary provision
194	Ms-Homegrown Millers Ltd	2,772,616.00	Recurrent	Lack of budgetary provision
195	Ms-Homegrown Millers Ltd	3,024,672.00	Recurrent	Lack of budgetary provision
196	Ms-Homegrown Millers Ltd	3,276,728.00	Recurrent	Lack of budgetary provision
197	Ms-Homegrown Millers Ltd	3,150,700.00	Recurrent	Lack of budgetary provision
198	Ms-Homegrown Millers Ltd	5,923,316.00	Recurrent	Lack of budgetary provision
199	Ms-Isinya Inestment Ltd	1,277,923.92	Recurrent	Lack of budgetary provision
200	Ms-Isinya Inestment Ltd	2,996,945.84	Recurrent	Lack of budgetary provision
201	Ms-Isinya Inestment Ltd	1,443,020.60	Recurrent	Lack of budgetary provision
202	Ms-Isinya Inestment Ltd	546,961.52	Recurrent	Lack of budgetary provision
203	Ms-Isinya Inestment Ltd	1,197,266.00	Recurrent	Lack of budgetary provision
204	Ms-Isinya Inestment Ltd	4,394,596.36	Recurrent	Lack of budgetary provision
205	Ms-Isinya Investments Ltd	5,860,302.00	Recurrent	Lack of budgetary provision
206	Ms-Jahazi Millers Ltd	2,999,466.40	Recurrent	Lack of budgetary provision
207	Ms-Jahazi Millers Ltd	2,904,945.40	Recurrent	Lack of budgetary provision
208	Ms-Jahazi Millers Ltd	3,024,672.00	Recurrent	Lack of budgetary provision
209	Ms-Jahazi Millers Ltd	3,213,714.00	Recurrent	Lack of budgetary provision
210	Ms-Jahazi Millers Ltd	3,112,891.60	Recurrent	Lack of budgetary provision
211	Ms-Jahazi Millers Ltd	3,043,576.20	Recurrent	Lack of budgetary provision
212	Ms-Jasiri Flour Mills Ltd	1,140,553.40	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
213	Ms-Joint Link Traders Ltd	8,801,795.52	Recurrent	Lack of budgetary provision
214	Ms-Jolex Millers Ltd	1,257,759.44	Recurrent	Lack of budgetary provision
215	Ms-Jolex Millers Ltd	3,276,728.00	Recurrent	Lack of budgetary provision
216	Ms-Jolex Millers Ltd	7,356,254.36	Recurrent	Lack of budgetary provision
217	Ms-Jolex Millers Ltd	1,635,843.44	Recurrent	Lack of budgetary provision
218	Ms-Jolex Millers Ltd	7,847,763.56	Recurrent	Lack of budgetary provision
219	Ms-Kajiado Flour Mills Ltd	6,584,963.00	Recurrent	Lack of budgetary provision
220	Ms-Kajiado Flour Mills Ltd	5,463,313.80	Recurrent	Lack of budgetary provision
221	Ms-Kajiado Flour Mills Ltd	8,695,932.00	Recurrent	Lack of budgetary provision
222	Ms-Karibu Flour Mills Ltd	882,196.00	Recurrent	Lack of budgetary provision
223	Ms-Karibu Flour Mills Ltd	126,028.00	Recurrent	Lack of budgetary provision
224	Ms-Karibu Flour Mills Ltd	2,268,504.00	Recurrent	Lack of budgetary provision
225	Ms-Karibu Flour Mills Ltd	2,230,695.60	Recurrent	Lack of budgetary provision
226	Ms-Karibu Flour Mills Ltd	3,344,783.12	Recurrent	Lack of budgetary provision
227	Ms-Karibu Flour Mills Ltd	1,915,625.60	Recurrent	Lack of budgetary provision
228	Ms-Karibu Flour Mills Ltd	37,808.40	Recurrent	Lack of budgetary provision
229	Ms-Karibu Flour Mills Ltd	945,210.00	Recurrent	Lack of budgetary provision
230	Ms-Karibu Flour Mills Ltd	2,318,915.20	Recurrent	Lack of budgetary provision
231	Ms-Karibu Flour Mills Ltd	1,928,228.40	Recurrent	Lack of budgetary provision
232	Ms-Karibu Flour Mills Ltd	2,129,873.20	Recurrent	Lack of budgetary provision
233	Ms-Karibu Flour Mills Ltd	1,662,309.32	Recurrent	Lack of budgetary provision
234	Ms-Karibu Flour Mills Ltd	2,419,737.60	Recurrent	Lack of budgetary provision
235	Ms-Kensalrise Limited	9,776,200.84	Recurrent	Lack of budgetary provision
236	Ms-Kensalrise Ltd	4,473,994.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
309	Ms-Kitui Flour Mills Ltd	730,962.00	Recurrent	Lack of budgetary provision
310	Ms-Kitui Flour Mills Ltd	1,618,200.00	Recurrent	Lack of budgetary provision
311	Ms-Kitui Flour Mills Ltd	31,507.00	Recurrent	Lack of budgetary provision
312	Ms-Kitui Flour Mills Ltd	2,533,163.00	Recurrent	Lack of budgetary provision
313	Ms-Kitui Flour Mills Ltd	1,130,471.00	Recurrent	Lack of budgetary provision
314	Ms-Kitui Flour Mills Ltd	1,132,992.00	Recurrent	Lack of budgetary provision
315	Ms-Kitui Flour Mills Ltd	1,255,763.98	Recurrent	Lack of budgetary provision
316	Ms-Kitui Flour Mills Ltd	1,701,360.00	Recurrent	Lack of budgetary provision
317	Ms-Kitui Flour Mills Ltd	147,453.00	Recurrent	Lack of budgetary provision
318	Ms-Kitui Flour Mills Ltd	71,836.00	Recurrent	Lack of budgetary provision
319	Ms-Kitui Flour Mills Ltd	133,590.00	Recurrent	Lack of budgetary provision
320	Ms-Kitui Flour Mills Ltd	25,206.00	Recurrent	Lack of budgetary provision
321	Ms-Kitui Flour Mills Ltd	298,161.00	Recurrent	Lack of budgetary provision
322	Ms-Kitui Flour Mills Ltd	712,058.00	Recurrent	Lack of budgetary provision
323	Ms-Kitui Flour Mills Ltd	1,512,336.00	Recurrent	Lack of budgetary provision
324	Ms-Kitui Flour Mills Ltd	303,727.00	Recurrent	Lack of budgetary provision
325	Ms-Kitui Flour Mills Ltd	13,863.00	Recurrent	Lack of budgetary provision
326	Ms-Kitui Flour Mills Ltd	875,895.00	Recurrent	Lack of budgetary provision
327	Ms-Kitui Flour Mills Ltd	68,108.00	Recurrent	Lack of budgetary provision
328	Ms-Kitui Flour Mills Ltd	75,617.00	Recurrent	Lack of budgetary provision
329	Ms-Kitui Flour Mills Ltd	310,029.00	Recurrent	Lack of budgetary provision
330	Ms-Kitui Flour Mills Ltd	31,507.00	Recurrent	Lack of budgetary provision
331	Ms-Kitui Flour Mills Ltd	713,318.00	Recurrent	Lack of budgetary provision
332	Ms-Kitui Flour Mills Ltd	6,301.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
285	Ms-Kitui Flour Mills Ltd	979,238.00	Recurrent	Lack of budgetary provision
286	Ms-Kitui Flour Mills Ltd	453,701.00	Recurrent	Lack of budgetary provision
287	Ms-Kitui Flour Mills Ltd	81,918.20	Recurrent	Lack of budgetary provision
288	Ms-Kitui Flour Mills Ltd	133,590.00	Recurrent	Lack of budgetary provision
289	Ms-Kitui Flour Mills Ltd	5,513,559.03	Recurrent	Lack of budgetary provision
290	Ms-Kitui Flour Mills Ltd	1,219,472.00	Recurrent	Lack of budgetary provision
291	Ms-Kitui Flour Mills Ltd	132,329.00	Recurrent	Lack of budgetary provision
292	Ms-Kitui Flour Mills Ltd	1,879,706.00	Recurrent	Lack of budgetary provision
293	Ms-Kitui Flour Mills Ltd	6,620,245.00	Recurrent	Lack of budgetary provision
294	Ms-Kitui Flour Mills Ltd	16,443,646.00	Recurrent	Lack of budgetary provision
295	Ms-Kitui Flour Mills Ltd	16,332,849.00	Recurrent	Lack of budgetary provision
296	Ms-Kitui Flour Mills Ltd	15,059,958.92	Recurrent	Lack of budgetary provision
297	Ms-Kitui Flour Mills Ltd	17,566,192.00	Recurrent	Lack of budgetary provision
298	Ms-Kitui Flour Mills Ltd	596,322.00	Recurrent	Lack of budgetary provision
299	Ms-Kitui Flour Mills Ltd	5,251.00	Recurrent	Lack of budgetary provision
300	Ms-Kitui Flour Mills Ltd	630,140.00	Recurrent	Lack of budgetary provision
301	Ms-Kitui Flour Mills Ltd	856,990.40	Recurrent	Lack of budgetary provision
302	Ms-Kitui Flour Mills Ltd	1,449,322.00	Recurrent	Lack of budgetary provision
303	Ms-Kitui Flour Mills Ltd	819,182.00	Recurrent	Lack of budgetary provision
304	Ms-Kitui Flour Mills Ltd	1,648,709.00	Recurrent	Lack of budgetary provision
305	Ms-Kitui Flour Mills Ltd	2,591,552.00	Recurrent	Lack of budgetary provision
306	Ms-Kitui Flour Mills Ltd	2,858,942.52	Recurrent	Lack of budgetary provision
307	Ms-Kitui Flour Mills Ltd	426,972.00	Recurrent	Lack of budgetary provision
308	Ms-Kitui Flour Mills Ltd	356,026.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
261	Ms-Kitale Industries Ltd	1,125,429.84	Recurrent	Lack of budgetary provision
262	Ms-Kitale Industries Ltd	2,838,138.56	Recurrent	Lack of budgetary provision
263	Ms-Kitale Industries Ltd	630,140.00	Recurrent	Lack of budgetary provision
264	Ms-Kitale Industries Ltd	4,002,637.24	Recurrent	Lack of budgetary provision
265	Ms-Kitale Industries Ltd	2,618,477.55	Recurrent	Lack of budgetary provision
266	Ms-Kitale Industries Ltd	3,332,793.96	Recurrent	Lack of budgetary provision
267	Ms-Kitale Industries Ltd	6,384,140.12	Recurrent	Lack of budgetary provision
268	Ms-Kitale Industries Ltd	4,057,625.77	Recurrent	Lack of budgetary provision
269	Ms-Kitale Industries Ltd	1,211,128.48	Recurrent	Lack of budgetary provision
270	Ms-Kitale Industries Ltd	93,260.72	Recurrent	Lack of budgetary provision
271	Ms-Kitale Industries Ltd	9,003,593.12	Recurrent	Lack of budgetary provision
272	Ms-Kitale Industries Ltd	5,201,169.56	Recurrent	Lack of budgetary provision
273	Ms-Kitale Industries Ltd	2,760,215.48	Recurrent	Lack of budgetary provision
274	Ms-Kitale Industries Ltd	2,984,343.04	Recurrent	Lack of budgetary provision
275	Ms-Kitale Industries Ltd	4,140,014.80	Recurrent	Lack of budgetary provision
276	Ms-Kitale Industries Ltd	4,121,373.35	Recurrent	Lack of budgetary provision
277	Ms-Kitale Industries Ltd	636,441.40	Recurrent	Lack of budgetary provision
278	Ms-Kitale Industries Ltd	424,714.36	Recurrent	Lack of budgetary provision
279	Ms-Kitale Industries Ltd	1,279,184.20	Recurrent	Lack of budgetary provision
280	Ms-Kitale Industries Ltd	1,441,760.32	Recurrent	Lack of budgetary provision
281	Ms-Kitale Industries Ltd	371,782.60	Recurrent	Lack of budgetary provision
282	Ms-Kitale Industries Ltd	4,005,368.96	Recurrent	Lack of budgetary provision
283	Ms-Kitale Industries Ltd	2,647,846.56	Recurrent	Lack of budgetary provision
284	Ms-Kitale Industries Ltd	4,320,123.30	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
237	Ms-Kensalrise Ltd	3,654,812.00	Recurrent	Lack of budgetary provision
238	Ms-Kensalrise Ltd	5,063,484.22	Recurrent	Lack of budgetary provision
239	Ms-Kensalrise Ltd	8,406,067.60	Recurrent	Lack of budgetary provision
240	Ms-Kensalrise Ltd	8,307,765.76	Recurrent	Lack of budgetary provision
241	Ms-Kensam Millers	1,560,016.56	Recurrent	Lack of budgetary provision
242	Ms-Kensam Millers	163,836.40	Recurrent	Lack of budgetary provision
243	Ms-Kitale Corn Miller	723,400.72	Recurrent	Lack of budgetary provision
244	Ms-Kitale Corn Millers	139,891.08	Recurrent	Lack of budgetary provision
245	Ms-Kitale Corn Millers	453,700.80	Recurrent	Lack of budgetary provision
246	Ms-Kitale Corn Millers	394,467.64	Recurrent	Lack of budgetary provision
247	Ms-Kitale Corn Millers	355,398.96	Recurrent	Lack of budgetary provision
248	Ms-Kitale Industries Ltd	4,032,888.60	Recurrent	Lack of budgetary provision
249	Ms-Kitale Industries Ltd	1,068,401.42	Recurrent	Lack of budgetary provision
250	Ms-Kitale Industries Ltd	48,520.24	Recurrent	Lack of budgetary provision
251	Ms-Kitale Industries Ltd	9,452.08	Recurrent	Lack of budgetary provision
252	Ms-Kitale Industries Ltd	2,520.56	Recurrent	Lack of budgetary provision
253	Ms-Kitale Industries Ltd	1,483,975.68	Recurrent	Lack of budgetary provision
254	Ms-Kitale Industries Ltd	1,746,380.39	Recurrent	Lack of budgetary provision
255	Ms-Kitale Industries Ltd	6,024,816.27	Recurrent	Lack of budgetary provision
256	Ms-Kitale Industries Ltd	177,695.48	Recurrent	Lack of budgetary provision
257	Ms-Kitale Industries Ltd	5,625,877.92	Recurrent	Lack of budgetary provision
258	Ms-Kitale Industries Ltd	29,616.52	Recurrent	Lack of budgetary provision
259	Ms-Kitale Industries Ltd	819,182.00	Recurrent	Lack of budgetary provision
260	Ms-Kitale Industries Ltd	3,283,017.20	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
333	Ms-Kitui Flour Mills Ltd	504,112.00	Recurrent	Lack of budgetary provision
334	Ms-Kitui Flour Mills Ltd	378,084.00	Recurrent	Lack of budgetary provision
335	Ms-Kitui Flour Mills Ltd	58,234.00	Recurrent	Lack of budgetary provision
336	Ms-Kitui Flour Mills Ltd	1,110,307.00	Recurrent	Lack of budgetary provision
337	Ms-Kitui Flour Mills Ltd	3,781.00	Recurrent	Lack of budgetary provision
338	Ms-Kitui Flour Mills Ltd	1,541,374.83	Recurrent	Lack of budgetary provision
339	Ms-Kitui Flour Mills Ltd	2,892,547.68	Recurrent	Lack of budgetary provision
340	Ms-Kitui Flour Mills Ltd	1,962,465.00	Recurrent	Lack of budgetary provision
341	Ms-Kitui Flour Mills Ltd	3,564,748.00	Recurrent	Lack of budgetary provision
342	Ms-Kitui Flour Mills Ltd	5,780,904.00	Recurrent	Lack of budgetary provision
343	Ms-Kitui Flour Mills Ltd	3,396,441.00	Recurrent	Lack of budgetary provision
344	Ms-Kitui Flour Mills Ltd	1,373,705.00	Recurrent	Lack of budgetary provision
345	Ms-Kitui Flour Mills Ltd	1,997,544.00	Recurrent	Lack of budgetary provision
346	Ms-Kitui Flour Mills Ltd	1,294,308.00	Recurrent	Lack of budgetary provision
347	Ms-Kitui Flour Mills Ltd	2,599,747.56	Recurrent	Lack of budgetary provision
348	Ms-Kitui Flour Mills Ltd	824,223.12	Recurrent	Lack of budgetary provision
349	Ms-Kitui Flour Mills Ltd	625,728.32	Recurrent	Lack of budgetary provision
350	Ms-Kitui Flour Mills Ltd	226,850.00	Recurrent	Lack of budgetary provision
351	Ms-Kitui Flour Mills Ltd	615,016.64	Recurrent	Lack of budgetary provision
352	Ms-Kitui Flour Mills Ltd	26,466.00	Recurrent	Lack of budgetary provision
353	Ms-Kitui Flour Mills Ltd	563,608.00	Recurrent	Lack of budgetary provision
354	Ms-Kitui Flour Mills Ltd	7,562.00	Recurrent	Lack of budgetary provision
355	Ms-Kitui Flour Mills Ltd	987,114.00	Recurrent	Lack of budgetary provision
356	Ms-Kitui Flour Mills Ltd	131,069.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
357	Ms-Kitui Flour Mills Ltd	1,579,131.00	Recurrent	Lack of budgetary provision
358	Ms-Kitui Flour Mills Ltd	1,564,007.48	Recurrent	Lack of budgetary provision
359	Ms-Kitui Flour Mills Ltd	1,608,728.00	Recurrent	Lack of budgetary provision
360	Ms-Kitui Flour Mills Ltd	2,934,925.25	Recurrent	Lack of budgetary provision
361	Ms-Kitui Flour Mills Ltd	544,441.00	Recurrent	Lack of budgetary provision
362	Ms-Kitui Flour Mills Ltd	545,701.00	Recurrent	Lack of budgetary provision
363	Ms-Kitui Flour Mills Ltd	132,329.00	Recurrent	Lack of budgetary provision
364	Ms-Kitui Flour Mills Ltd	4,006,430.00	Recurrent	Lack of budgetary provision
365	Ms-Kitui Flour Mills Ltd	1,377,486.00	Recurrent	Lack of budgetary provision
366	Ms-Kitui Flour Mills Ltd	1,034,690.00	Recurrent	Lack of budgetary provision
367	Ms-Kitui Flour Mills Ltd	2,143,736.00	Recurrent	Lack of budgetary provision
368	Ms-Kitui Flour Mills Ltd	19,369,705.00	Recurrent	Lack of budgetary provision
369	Ms-Kitui Flour Mills Ltd	16,034,684.00	Recurrent	Lack of budgetary provision
370	Ms-Kitui Flour Mills Ltd	25,830,106.00	Recurrent	Lack of budgetary provision
371	Ms-Kitui Flour Mills Ltd	1,461,924.80	Recurrent	Lack of budgetary provision
372	Ms-Kitui Flour Mills Ltd	1,098,964.00	Recurrent	Lack of budgetary provision
373	Ms-Kitui Flour Mills Ltd	5,056,873.00	Recurrent	Lack of budgetary provision
374	Ms-Kitui Flour Mills Ltd	1,178,992.00	Recurrent	Lack of budgetary provision
375	Ms-Kitui Flour Mills Ltd	4,392,121.00	Recurrent	Lack of budgetary provision
376	Ms-Kitui Flour Mills Ltd	6,269,518.00	Recurrent	Lack of budgetary provision
377	Ms-Kitui Flour Mills Ltd	3,262,497.64	Recurrent	Lack of budgetary provision
378	Ms-Kitui Flour Mills Ltd	756,168.00	Recurrent	Lack of budgetary provision
379	Ms-Kitui Flour Mills Ltd	472,605.00	Recurrent	Lack of budgetary provision
380	Ms-Kitui Flour Mills Ltd	2,285,148.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
381	Ms-Kitui Flour Mills Ltd	1,966,037.00	Recurrent	Lack of budgetary provision
382	Ms-Kitui Flour Mills Ltd	1,096,180.00	Recurrent	Lack of budgetary provision
383	Ms-Kitui Flour Mills Ltd	4,972,223.00	Recurrent	Lack of budgetary provision
384	Ms-Kitui Flour Mills Ltd	838,086.00	Recurrent	Lack of budgetary provision
385	Ms-Kitui Flour Mills Ltd	1,735,406.00	Recurrent	Lack of budgetary provision
386	Ms-Kitui Flour Mills Ltd	606,297.66	Recurrent	Lack of budgetary provision
387	Ms-Kitui Flour Mills Ltd	497,170.00	Recurrent	Lack of budgetary provision
388	Ms-Kitui Flour Mills Ltd	1,320,773.00	Recurrent	Lack of budgetary provision
389	Ms-Kitui Flour Mills Ltd	6,121,167.00	Recurrent	Lack of budgetary provision
390	Ms-Kitui Flour Mills Ltd	5,375,094.00	Recurrent	Lack of budgetary provision
391	Ms-Kitui Flour Mills Ltd	2,274,805.00	Recurrent	Lack of budgetary provision
392	Ms-Kitui Flour Mills Ltd	619,322.58	Recurrent	Lack of budgetary provision
393	Ms-Kitui Flour Mills Ltd	1,440,500.00	Recurrent	Lack of budgetary provision
394	Ms-Kitui Flour Mills Ltd	751,117.00	Recurrent	Lack of budgetary provision
395	Ms-Kitui Flour Mills Ltd	342,901.00	Recurrent	Lack of budgetary provision
396	Ms-Kitui Flour Mills Ltd	20,483,208.00	Recurrent	Lack of budgetary provision
397	Ms-Kitui Flour Mills Ltd	1,064,718.00	Recurrent	Lack of budgetary provision
398	Ms-Kitui Flour Mills Ltd	1,197,266.00	Recurrent	Lack of budgetary provision
399	Ms-Kitui Flour Mills Ltd	21,628,519.00	Recurrent	Lack of budgetary provision
400	Ms-Kitui Flour Mills Ltd	252,056.00	Recurrent	Lack of budgetary provision
401	Ms-Kitui Flour Mills Ltd	7,562.00	Recurrent	Lack of budgetary provision
402	Ms-Kitui Flour Mills Ltd	2,251,802.74	Recurrent	Lack of budgetary provision
403	Ms-Kitui Flour Mills Ltd	12,428,974.00	Recurrent	Lack of budgetary provision
404	Ms-Kitui Flour Mills Ltd	1,481,773.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
405	Ms-Kitui Flour Mills Ltd	1,252,718.00	Recurrent	Lack of budgetary provision
406	Ms-Kitui Flour Mills Ltd	1,676,434.95	Recurrent	Lack of budgetary provision
407	Ms-Kitui Flour Mills Ltd	1,548,359.00	Recurrent	Lack of budgetary provision
408	Ms-Kitui Flour Mills Ltd	3,059,066.85	Recurrent	Lack of budgetary provision
409	Ms-Kitui Flour Mills Ltd	1,963,494.00	Recurrent	Lack of budgetary provision
410	Ms-Kitui Flour Mills Ltd	17,551,804.00	Recurrent	Lack of budgetary provision
411	Ms-Kitui Flour Mills Ltd	6,782,826.76	Recurrent	Lack of budgetary provision
412	Ms-Kitui Flour Mills Ltd	11,573,151.00	Recurrent	Lack of budgetary provision
413	Ms-Kitui Flour Mills Ltd	10,005,048.00	Recurrent	Lack of budgetary provision
414	Ms-Kitui Flour Mills Ltd	4,410,348.00	Recurrent	Lack of budgetary provision
415	Ms-Kitui Flour Mills Ltd	717,099.00	Recurrent	Lack of budgetary provision
416	Ms-Kitui Flour Mills Ltd	862,655.00	Recurrent	Lack of budgetary provision
417	Ms-Kitui Flour Mills Ltd	14,062,871.00	Recurrent	Lack of budgetary provision
418	Ms-Kitui Flour Mills Ltd	19,132,979.00	Recurrent	Lack of budgetary provision
419	Ms-Kitui Flour Mills Ltd	15,709,580.00	Recurrent	Lack of budgetary provision
420	Ms-Kitui Flour Mills Ltd	500,331.00	Recurrent	Lack of budgetary provision
421	Ms-Kitui Flour Mills Ltd	6,188,971.00	Recurrent	Lack of budgetary provision
422	Ms-Kitui Flour Mills Ltd	1,467,172.00	Recurrent	Lack of budgetary provision
423	Ms-Kitui Flour Mills Ltd	19,922,154.00	Recurrent	Lack of budgetary provision
424	Ms-Kitui Flour Mills Ltd	18,339,584.00	Recurrent	Lack of budgetary provision
425	Ms-Kitui Flour Mills Ltd	2,886,031.00	Recurrent	Lack of budgetary provision
426	Ms-Kitui Flour Mills Ltd	9,851,073.00	Recurrent	Lack of budgetary provision
427	Ms-Kitui Flour Mills Ltd	17,462,985.81	Recurrent	Lack of budgetary provision
428	Ms-Kitui Flour Mills Ltd	13,487,511.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
429	Ms-Kitui Flour Mills Ltd	31,931,174.00	Recurrent	Lack of budgetary provision
430	Ms-Kitui Flour Mills Ltd	12,625,306.00	Recurrent	Lack of budgetary provision
431	Ms-Kitui Flour Mills Ltd	2,624,947.00	Recurrent	Lack of budgetary provision
432	Ms-Kitui Flour Mills Ltd	31,605,024.00	Recurrent	Lack of budgetary provision
433	Ms-Kitui Flour Mills Ltd	5,445,669.88	Recurrent	Lack of budgetary provision
434	Ms-Kitui Flour Mills Ltd	19,247,611.00	Recurrent	Lack of budgetary provision
435	Ms-Kitui Flour Mills Ltd	84,439.00	Recurrent	Lack of budgetary provision
436	Ms-Kiwa Maize Millers	2,018,852.62	Recurrent	Lack of budgetary provision
437	Ms-Kiwa Maize Millers	2,709,057.30	Recurrent	Lack of budgetary provision
438	Ms-Kiwa Maize Millers	2,128,606.92	Recurrent	Lack of budgetary provision
439	Ms-Kiwa Maize Millers	2,099,812.36	Recurrent	Lack of budgetary provision
440	Ms-Kiwa Maize Millers	2,162,321.66	Recurrent	Lack of budgetary provision
441	Ms-Kiwa Maize Millers	1,966,351.62	Recurrent	Lack of budgetary provision
442	Ms-Laser Solutions Ltd	540,660.12	Recurrent	Lack of budgetary provision
443	Ms-Laser Solutions Ltd	538,873.14	Recurrent	Lack of budgetary provision
444	Ms-Laser Solutions Ltd	889,757.68	Recurrent	Lack of budgetary provision
445	Ms-Laser Solutions Ltd	676,665.22	Recurrent	Lack of budgetary provision
446	Ms-Laser Solutions Ltd	292,384.96	Recurrent	Lack of budgetary provision
447	Ms-Limy Millers Enterprises	3,578,580.05	Recurrent	Lack of budgetary provision
448	Ms-Limy Millers Enterprises	5,164,954.20	Recurrent	Lack of budgetary provision
449	Ms-Limy Millers Enterprises	1,676,132.40	Recurrent	Lack of budgetary provision
450	Ms-Lizhbrand Multicare Ltd	1,992,502.68	Recurrent	Lack of budgetary provision
451	Ms-Lizhbrand Multicare Ltd	1,625,761.20	Recurrent	Lack of budgetary provision
45	Ms-Lizhbrand Multicare Ltd	1,879,077.48	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
453	Ms-Lizhbrand Multicare Ltd	1,991,242.40	Recurrent	Lack of budgetary provision
454	Ms-Lowland Flour Mill Ltd	983,018.40	Recurrent	Lack of budgetary provision
455	Ms-Lowland Flour Mills Ltd	954,031.96	Recurrent	Lack of budgetary provision
456	Ms-Lowland Flour Mills Ltd	708,277.36	Recurrent	Lack of budgetary provision
457	Ms-Lukenya Flour Mills Ltd	2,428,559.56	Recurrent	Lack of budgetary provision
458	Ms-Mama Millers Ltd	2,468,729.00	Recurrent	Lack of budgetary provision
459	Ms-Mama Millers Ltd	1,063,047.00	Recurrent	Lack of budgetary provision
460	Ms-Mama Millers Ltd	4,444,477.00	Recurrent	Lack of budgetary provision
461	Ms-Mama Millers Ltd	13,165,143.00	Recurrent	Lack of budgetary provision
462	Ms-Mama Millers Ltd	3,855,666.00	Recurrent	Lack of budgetary provision
463	Ms-Mama Millers Ltd	17,587,247.00	Recurrent	Lack of budgetary provision
464	Ms-Mama Millers Ltd	2,811,526.00	Recurrent	Lack of budgetary provision
465	Ms-Mama Millers Ltd	153,382.47	Recurrent	Lack of budgetary provision
466	Ms-Mama Millers Ltd	1,545,523.00	Recurrent	Lack of budgetary provision
467	Ms-Mama Millers Ltd	3,431,901.00	Recurrent	Lack of budgetary provision
468	Ms-Max Grains Ltd	7,394,062.76	Recurrent	Lack of budgetary provision
469	Ms-Max Grains Ltd	12,162,804.67	Recurrent	Lack of budgetary provision
470	Ms-Max Grains Ltd	5,714,109.52	Recurrent	Lack of budgetary provision
471	Ms-Mexico Maize Millers	956,436.55	Recurrent	Lack of budgetary provision
472	Ms-Mexico Maize Millers	368,314.58	Recurrent	Lack of budgetary provision
473	Ms-Mexico Maize Millers	339,012.32	Recurrent	Lack of budgetary provision
474	Ms-Mexico Maize Millers	725,915.28	Recurrent	Lack of budgetary provision
475	Ms-Mexico Maize Millers	1,292,508.58	Recurrent	Lack of budgetary provision
476	Ms-Mexico Maize Millers	811,619.32	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
477	Ms-Mombasa Maize Millers Ltd	127,288.28	Recurrent	Lack of budgetary provision
478	Ms-Mombasa Maize Millers Ltd	441,098.00	Recurrent	Lack of budgetary provision
479	Ms-Mombasa Maize Millers Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
450	Ms-Mombasa Maize Millers (Nrb) Ltd	4,789,012.00	Recurrent	Lack of budgetary provision
451	Ms-Mombasa Maize Millers (Nrb) Ltd	1,638,364.00	Recurrent	Lack of budgetary provision
452	Ms-Mombasa Maize Millers (Nrb) Ltd	2,419,737.60	Recurrent	Lack of budgetary provision
453	Ms-Mombasa Maize Millers (Nrb) Ltd	3,969,826.00	Recurrent	Lack of budgetary provision
454	Ms-Mombasa Maize Millers (Nrb) Ltd	68,683.08	Recurrent	Lack of budgetary provision
455	Ms-Mombasa Maize Millers Ltd	1,619,459.80	Recurrent	Lack of budgetary provision
456	Ms-Mombasa Maize Millers Ltd	8,113,672.52	Recurrent	Lack of budgetary provision
457	Ms-Mombasa Maize Millers Ltd	1,110,303.28	Recurrent	Lack of budgetary provision
458	Ms-Mombasa Maize Millers Ltd	25,205.60	Recurrent	Lack of budgetary provision
459	Ms-Mombasa Maize Millers Ltd	2,926,363.06	Recurrent	Lack of budgetary provision
460	Ms-Mombasa Maize Millers Ltd	4,966,763.48	Recurrent	Lack of budgetary provision
461	Ms-Mombasa Maize Millers Ltd	2,218,092.40	Recurrent	Lack of budgetary provision
462	Ms-Mombasa Maize Millers Ltd	1,701,378.00	Recurrent	Lack of budgetary provision
463	Ms-Mombasa Maize Millers Ltd	819,182.00	Recurrent	Lack of budgetary provision
464	Ms-Mombasa Maize Millers Ltd	28,986.44	Recurrent	Lack of budgetary provision
465	Ms-Mombasa Maize Millers Ltd	1,851,351.32	Recurrent	Lack of budgetary provision
466	Ms-Mombasa Maize Millers Ltd	2,118,530.68	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
467	Ms-Mombasa Maize Millers Ltd	1,487,130.40	Recurrent	Lack of budgetary provision
468	Ms-Mombasa Maize Millers Ltd	1,412,773.88	Recurrent	Lack of budgetary provision
469	Ms-Mombasa Maize Millers Ltd	2,169,569.52	Recurrent	Lack of budgetary provision
470	Ms-Mombasa Maize Millers Ltd	1,298,088.40	Recurrent	Lack of budgetary provision
471	Ms-Mombasa Maize Millers Ltd	277,261.60	Recurrent	Lack of budgetary provision
472	Ms-Mombasa Maize Millers Ltd	233,144.40	Recurrent	Lack of budgetary provision
473	Ms-Mombasa Maize Millers Ltd	2,772,616.00	Recurrent	Lack of budgetary provision
474	Ms-Mombasa Maize Millers Ltd	174,595.75	Recurrent	Lack of budgetary provision
475	Ms-Mombasa Maize Millers Ltd	554,523.20	Recurrent	Lack of budgetary provision
476	Ms-Mombasa Maize Millers Ltd	1,071,238.00	Recurrent	Lack of budgetary provision
477	Ms-Mombasa Maize Millers Ltd	17,950,232.81	Recurrent	Lack of budgetary provision
478	Ms-Mombasa Maize Millers Ltd	138,630.80	Recurrent	Lack of budgetary provision
479	Ms-Mombasa Maize Millers Ltd	2,169,569.52	Recurrent	Lack of budgetary provision
480	Ms-Mombasa Maize Millers Ltd	549,266.20	Recurrent	Lack of budgetary provision
481	Ms-Mombasa Maize Millers Ltd	17,346,276.66	Recurrent	Lack of budgetary provision
482	Ms-Mombasa Maize Millers Ltd	13,711,146.29	Recurrent	Lack of budgetary provision
483	Ms-Mombasa Maize Millers Ltd	17,625,615.64	Recurrent	Lack of budgetary provision
484	Ms-Mombasa Maize Millers (Ksm) Ltd	1,724,870.56	Recurrent	Lack of budgetary provision
485	Ms-Mombasa Maize Millers (Ksm) Ltd	3,202,792.71	Recurrent	Lack of budgetary provision
486	Ms-Mombasa Maize Millers (Ksm) Ltd	3,263,277.88	Recurrent	Lack of budgetary provision
487	Ms-Mombasa Maize Millers (Ksm) Ltd	2,176,700.24	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
488	Ms-Mombasa Maize Millers (Ksm) Ltd	5,622,181.82	Recurrent	Lack of budgetary provision
489	Ms-Mombasa Maize Millers (Ksm) Ltd	1,531,491.95	Recurrent	Lack of budgetary provision
490	Ms-Mombasa Maize Millers (Ksm) Ltd	3,165,779.76	Recurrent	Lack of budgetary provision
491	Ms-Mombasa Maize Millers (Ksm) Ltd	1,755,971.80	Recurrent	Lack of budgetary provision
492	Ms-Mombasa Maize Millers (Ksm) Ltd	932,015.63	Recurrent	Lack of budgetary provision
493	Ms-Mombasa Maize Millers (Ksm) Ltd	541,920.40	Recurrent	Lack of budgetary provision
494	Ms-Mombasa Maize Millers (Ksm) Ltd	4,539,705.84	Recurrent	Lack of budgetary provision
495	Ms-Mombasa Maize Millers (Ksm) Ltd	2,209,736.27	Recurrent	Lack of budgetary provision
496	Ms-Mombasa Maize Millers (Ksm) Ltd	3,040,683.55	Recurrent	Lack of budgetary provision
497	Ms-Mombasa Maize Millers (Ksm) Ltd	3,002,637.07	Recurrent	Lack of budgetary provision
498	Ms-Mombasa Maize Millers (Ksm) Ltd	2,677,550.70	Recurrent	Lack of budgetary provision
499	Ms-Mombasa Maize Millers (Ksm) Ltd	1,521,817.47	Recurrent	Lack of budgetary provision
500	Ms-Mombasa Maize Millers (Ksm) Ltd	3,864,364.57	Recurrent	Lack of budgetary provision
501	Ms-Mombasa Maize Millers (Ksm) Ltd	1,393,755.74	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
502	Ms-Mombasa Maize Millers (Ksm) Ltd	2,533,836.31	Recurrent	Lack of budgetary provision
503	Ms-Mombasa Maize Millers (Ksm) Ltd	1,526,719.98	Recurrent	Lack of budgetary provision
504	Ms-Mombasa Maize Millers (Ksm) Ltd	2,145,444.79	Recurrent	Lack of budgetary provision
505	Ms-Mombasa Maize Millers (Ksm) Ltd	3,725,626.83	Recurrent	Lack of budgetary provision
506	Ms-Mombasa Maize Millers (Nrb) Ltd	1,197,266.00	Recurrent	Lack of budgetary provision
507	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
508	Ms-Mombasa Maize Millers (Nrb) Ltd	63,014.00	Recurrent	Lack of budgetary provision
509	Ms-Mombasa Maize Millers (Nrb) Ltd	2,917,644.54	Recurrent	Lack of budgetary provision
510	Ms-Mombasa Maize Millers (Nrb) Ltd	268,434.64	Recurrent	Lack of budgetary provision
502	Ms-Mombasa Maize Millers (Nrb) Ltd	1,393,869.68	Recurrent	Lack of budgetary provision
503	Ms-Mombasa Maize Millers (Nrb) Ltd	1,117,868.36	Recurrent	Lack of budgetary provision
504	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
505	Ms-Mombasa Maize Millers (Nrb) Ltd	3,394,294.80	Recurrent	Lack of budgetary provision
506	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,308.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
507	Ms-Mombasa Maize Millers (Nrb) Ltd	5,308,824.06	Recurrent	Lack of budgetary provision
508	Ms-Mombasa Maize Millers (Nrb) Ltd	11,360,478.74	Recurrent	Lack of budgetary provision
509	Ms-Mombasa Maize Millers (Nrb) Ltd	52,931.76	Recurrent	Lack of budgetary provision
510	Ms-Mombasa Maize Millers (Nrb) Ltd	4,158,924.00	Recurrent	Lack of budgetary provision
511	Ms-Mombasa Maize Millers (Nrb) Ltd	1,492,906.50	Recurrent	Lack of budgetary provision
512	Ms-Mombasa Maize Millers (Nrb) Ltd	2,018,968.56	Recurrent	Lack of budgetary provision
513	Ms-Mombasa Maize Millers (Nrb) Ltd	921,264.68	Recurrent	Lack of budgetary provision
514	Ms-Mombasa Maize Millers (Nrb) Ltd	3,018,736.49	Recurrent	Lack of budgetary provision
515	Ms-Mombasa Maize Millers (Nrb) Ltd	6,364,414.00	Recurrent	Lack of budgetary provision
516	Ms-Mombasa Maize Millers (Nrb) Ltd	6,152,026.39	Recurrent	Lack of budgetary provision
517	Ms-Mombasa Maize Millers (Nrb) Ltd	2,809,369.00	Recurrent	Lack of budgetary provision
518	Ms-Mombasa Maize Millers (Nrb) Ltd	11,496,484.92	Recurrent	Lack of budgetary provision
519	Ms-Mombasa Maize Millers (Nrb) Ltd	7,429,229.60	Recurrent	Lack of budgetary provision
520	Ms-Mombasa Maize Millers (Nrb) Ltd	1,461,924.80	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
521	Ms-Mombasa Maize Millers (Nrb) Ltd	151,233.60	Recurrent	Lack of budgetary provision
522	Ms-Mombasa Maize Millers (Nrb) Ltd	4,915,062.00	Recurrent	Lack of budgetary provision
523	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
524	Ms-Mombasa Maize Millers (Nrb) Ltd	1,437,979.48	Recurrent	Lack of budgetary provision
525	Ms-Mombasa Maize Millers (Nrb) Ltd	139,942.95	Recurrent	Lack of budgetary provision
526	Ms-Mombasa Maize Millers (Nrb) Ltd	882,878.55	Recurrent	Lack of budgetary provision
527	Ms-Mombasa Maize Millers (Nrb) Ltd	4,536,972.00	Recurrent	Lack of budgetary provision
528	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
529	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
530	Ms-Mombasa Maize Millers (Nrb) Ltd	4,211,425.40	Recurrent	Lack of budgetary provision
531	Ms-Mombasa Maize Millers (Nrb) Ltd	1,387,620.75	Recurrent	Lack of budgetary provision
532	Ms-Mombasa Maize Millers (Nrb) Ltd	1,235,054.40	Recurrent	Lack of budgetary provision
533	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
534	Ms-Mombasa Maize Millers (Nrb) Ltd	337,960.64	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
535	Ms-Mombasa Maize Millers (Nrb) Ltd	373,042.88	Recurrent	Lack of budgetary provision
536	Ms-Mombasa Maize Millers (Nrb) Ltd	1,595,514.48	Recurrent	Lack of budgetary provision
537	Ms-Mombasa Maize Millers (Nrb) Ltd	5,041.12	Recurrent	Lack of budgetary provision
538	Ms-Mombasa Maize Millers (Nrb) Ltd	4,213,489.60	Recurrent	Lack of budgetary provision
539	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,938.12	Recurrent	Lack of budgetary provision
540	Ms-Mombasa Maize Millers (Nrb) Ltd	1,197,266.00	Recurrent	Lack of budgetary provision
541	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
542	Ms-Mombasa Maize Millers (Nrb) Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
543	Ms-Mombasa Maize Millers (Nrb) Ltd	1,750,202.30	Recurrent	Lack of budgetary provision
544	Ms-Mombasa Maize Millers (Nrb) Ltd	3,218,092.48	Recurrent	Lack of budgetary provision
545	Ms-Mombasa Maize Millers (Nrb) Ltd	21,037,154.40	Recurrent	Lack of budgetary provision
546	Ms-Mombasa Maize Millers (Nrb) Ltd	5,474,295.50	Recurrent	Lack of budgetary provision
547	Ms-Mombasa Maize Millers (Nrb) Ltd	5,159,194.63	Recurrent	Lack of budgetary provision
548	Ms-Mombasa Maize Millers (Nrb) Ltd	1,134,252.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
549	Ms-Mombasa Maize Millers (Nrb) Ltd	5,230,112.00	Recurrent	Lack of budgetary provision
550	Ms-Mombasa Maize Millers (Nrb) Ltd	4,536,930.00	Recurrent	Lack of budgetary provision
551	Ms-Mombasa Maize Millers (Nrb) Ltd	2,155,078.80	Recurrent	Lack of budgetary provision
552	Ms-Mombasa Maize Millers (Nrb) Ltd	3,717,826.00	Recurrent	Lack of budgetary provision
553	Ms-Mombasa Maize Millers (Nrb) Ltd	4,726,050.00	Recurrent	Lack of budgetary provision
554	Ms-Mombasa Maize Millers (Nrb) Ltd	6,263,549.60	Recurrent	Lack of budgetary provision
555	Ms-Mombasa Maize Millers (Nrb) Ltd	2,268,504.00	Recurrent	Lack of budgetary provision
556	Ms-Mombasa Maize Millers (Nrb) Ltd	504,112.00	Recurrent	Lack of budgetary provision
557	Ms-Mombasa Maize Millers (Nrb) Ltd	3,780,804.00	Recurrent	Lack of budgetary provision
558	Ms-Mombasa Maize Millers Ltd	5,136,349.58	Recurrent	Lack of budgetary provision
559	Ms-Mombasa Maize Millers Ltd	5,041,120.00	Recurrent	Lack of budgetary provision
560	Ms-Mombasa Maize Millers Ltd	620,057.76	Recurrent	Lack of budgetary provision
561	Ms-Mombasa Maize Millers Ltd	404,549.88	Recurrent	Lack of budgetary provision
562	Ms-Mombasa Maize Millers Ltd	2,915,027.64	Recurrent	Lack of budgetary provision
563	Ms-Mombasa Maize Millers Ltd	441,098.00	Recurrent	Lack of budgetary provision
564	Ms-Mombasa Maize Millers Ltd	630,140.00	Recurrent	Lack of budgetary provision
565	Ms-Mombasa Maize Millers Ltd	502,851.72	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
566	Ms-Mombasa Maize Millers Ltd	1,966,036.80	Recurrent	Lack of budgetary provision
567	Ms-Mombasa Maize Millers Ltd	16,156,439.94	Recurrent	Lack of budgetary provision
568	Ms-Mombasa Maize Millers Ltd	80,657.92	Recurrent	Lack of budgetary provision
569	Ms-Mombasa Maize Millers Ltd	1,391,555.00	Recurrent	Lack of budgetary provision
570	Ms-Mombasa Maize Millers Ltd	806,579.20	Recurrent	Lack of budgetary provision
571	Ms-Mombasa Maize Millers Ltd	266,233.90	Recurrent	Lack of budgetary provision
572	Ms-Mombasa Maize Millers Ltd	113,425.20	Recurrent	Lack of budgetary provision
573	Ms-Mombasa Maize Millers Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
574	Ms-Mombasa Maize Millers Ltd	670,468.96	Recurrent	Lack of budgetary provision
575	Ms-Mombasa Maize Millers Ltd	693,154.00	Recurrent	Lack of budgetary provision
576	Ms-Mombasa Maize Millers Ltd	1,466,965.92	Recurrent	Lack of budgetary provision
577	Ms-Mombasa Maize Millers Ltd	1,487,130.40	Recurrent	Lack of budgetary provision
578	Ms-Mombasa Maize Millers Ltd	252,056.00	Recurrent	Lack of budgetary provision
579	Ms-Mombasa Maize Millers Ltd	252,056.00	Recurrent	Lack of budgetary provision
580	Ms-Mombasa Maize Millers Ltd	756,168.00	Recurrent	Lack of budgetary provision
581	Ms-Mombasa Maize Millers Ltd	1,863,323.96	Recurrent	Lack of budgetary provision
582	Ms-Mombasa Maize Millers Ltd	932,607.20	Recurrent	Lack of budgetary provision
583	Ms-Mombasa Maize Millers Ltd	189,042.00	Recurrent	Lack of budgetary provision
584	Ms-Mombasa Maize Millers Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
585	Ms-Mombasa Maize Millers Ltd	1,672,391.56	Recurrent	Lack of budgetary provision
586	Ms-Mombasa Maize Millers Ltd	1,065,864.36	Recurrent	Lack of budgetary provision
587	Ms-Mombasa Maize Millers Ltd	945,210.00	Recurrent	Lack of budgetary provision
588	Ms-Mombasa Maize Millers Ltd	1,840,008.80	Recurrent	Lack of budgetary provision
589	Ms-Mombasa Maize Millers Ltd	1,266,578.40	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
590	Ms-Mombasa Maize Millers Ltd	2,010,136.80	Recurrent	Lack of budgetary provision
591	Ms-Mombasa Maize Millers Ltd	1,323,294.00	Recurrent	Lack of budgetary provision
592	Ms-Mombasa Maize Millers Ltd	99,562.12	Recurrent	Lack of budgetary provision
593	Ms-Mombasa Maize Millers Ltd	1,032,169.32	Recurrent	Lack of budgetary provision
594	Ms-Mombasa Maize Millers Ltd	630,140.00	Recurrent	Lack of budgetary provision
595	Ms-Mombasa Maize Millers Ltd	189,042.00	Recurrent	Lack of budgetary provision
596	Ms-Mombasa Maize Millers Ltd	529,317.60	Recurrent	Lack of budgetary provision
597	Ms-Mombasa Maize Millers Ltd	714,578.76	Recurrent	Lack of budgetary provision
598	Ms-Mombasa Maize Millers Ltd	2,848,232.80	Recurrent	Lack of budgetary provision
599	Ms-Mombasa Maize Millers Ltd	63,014.00	Recurrent	Lack of budgetary provision
600	Ms-Mombasa Maize Millers Ltd	126,028.00	Recurrent	Lack of budgetary provision
601	Ms-Mombasa Maize Millers Ltd	219,176.86	Recurrent	Lack of budgetary provision
602	Ms-Mombasa Maize Millers Ltd	2,888.05	Recurrent	Lack of budgetary provision
603	Ms-Mombasa Maize Millers Ltd	733,482.96	Recurrent	Lack of budgetary provision
604	Ms-Mombasa Maize Millers Ltd	1,789,597.60	Recurrent	Lack of budgetary provision
605	Ms-Mombasa Maize Millers Ltd	756,167.80	Recurrent	Lack of budgetary provision
606	Ms-Mombasa Maize Millers Ltd	831,784.80	Recurrent	Lack of budgetary provision
607	Ms-Mombasa Maize Millers Ltd	1,427,633.89	Recurrent	Lack of budgetary provision
608	Ms-Mombasa Maize Millers Ltd	12,812.68	Recurrent	Lack of budgetary provision
609	Ms-Mombasa Maize Millers Ltd	83,178.48	Recurrent	Lack of budgetary provision
610	Ms-Mombasa Maize Millers Ltd	1,449,322.00	Recurrent	Lack of budgetary provision
611	Ms-Mombasa Maize Millers Ltd	882,196.00	Recurrent	Lack of budgetary provision
612	Ms-Mombasa Maize Millers Ltd	1,461,924.80	Recurrent	Lack of budgetary provision
613	Ms-Mombasa Maize Millers Ltd	93,260.72	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
614	Ms-Mombasa Maize Millers Ltd	1,394,184.50	Recurrent	Lack of budgetary provision
615	Ms-Mombasa Maize Millers Ltd	1,827,406.00	Recurrent	Lack of budgetary provision
616	Ms-Mombasa Maize Millers Ltd	4,916,980.92	Recurrent	Lack of budgetary provision
617	Ms-Mombasa Maize Millers Ltd	2,155,078.80	Recurrent	Lack of budgetary provision
618	Ms-Mombasa Maize Millers Ltd	378,084.00	Recurrent	Lack of budgetary provision
619	Ms-Mombasa Maize Millers Ltd	1,751,789.20	Recurrent	Lack of budgetary provision
620	Ms-Mombasa Maize Millers Ltd	4,247,143.60	Recurrent	Lack of budgetary provision
621	Ms-Mombasa Maize Millers Ltd	656,375.00	Recurrent	Lack of budgetary provision
622	Ms-Mombasa Maize Millers Ltd	6,301.40	Recurrent	Lack of budgetary provision
623	Ms-Mombasa Maize Millers Ltd	189,042.00	Recurrent	Lack of budgetary provision
624	Ms-Mombasa Maize Millers Ltd	1,260.28	Recurrent	Lack of budgetary provision
625	Ms-Mombasa Maize Millers Ltd	665,584.25	Recurrent	Lack of budgetary provision
626	Ms-Mombasa Maize Millers Ltd	378,084.00	Recurrent	Lack of budgetary provision
627	Ms-Mombasa Maize Millers Ltd	1,553,556.35	Recurrent	Lack of budgetary provision
628	Ms-Mombasa Maize Millers Ltd	315,070.00	Recurrent	Lack of budgetary provision
629	Ms-Mombasa Maize Millers Ltd	3,780.84	Recurrent	Lack of budgetary provision
630	Ms-Mombasa Maize Millers Ltd	504,660.12	Recurrent	Lack of budgetary provision
631	Ms-Mombasa Maize Millers Ltd	319,741.83	Recurrent	Lack of budgetary provision
632	Ms-Mombasa Maize Millers Ltd	157,530.00	Recurrent	Lack of budgetary provision
633	Ms-Mombasa Maize Millers Ltd	504,112.00	Recurrent	Lack of budgetary provision
634	Ms-Mombasa Maize Millers Ltd	2,025,584.98	Recurrent	Lack of budgetary provision
635	Ms-Mombasa Maize Millers Ltd	378,084.00	Recurrent	Lack of budgetary provision
636	Ms-Mombasa Maize Millers Ltd	2,507,957.20	Recurrent	Lack of budgetary provision
637	Ms-Mombasa Maize Millers Ltd	567,126.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
638	Ms-Mombasa Maize Millers Ltd	13,863.08	Recurrent	Lack of budgetary provision
639	Ms-Mombasa Maize Millers Ltd	1,222,471.60	Recurrent	Lack of budgetary provision
640	Ms-Mombasa Maize Millers Ltd	1,391,515.00	Recurrent	Lack of budgetary provision
641	Ms-Mombasa Maize Millers Ltd	1,461,924.80	Recurrent	Lack of budgetary provision
642	Ms-Mombasa Maize Millers Ltd	1,178,361.80	Recurrent	Lack of budgetary provision
643	Ms-Mombasa Maize Millers Ltd	1,235,074.40	Recurrent	Lack of budgetary provision
644	Ms-Mombasa Maize Millers Ltd	21,424.76	Recurrent	Lack of budgetary provision
645	Ms-Mombasa Maize Millers Ltd	1,794,532.78	Recurrent	Lack of budgetary provision
646	Ms-Mombasa Maize Millers Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
647	Ms-Mombasa Maize Millers Ltd	5,041.12	Recurrent	Lack of budgetary provision
648	Ms-Mombasa Maize Millers Ltd	1,323,285.96	Recurrent	Lack of budgetary provision
649	Ms-Mombasa Maize Millers Ltd	3,717,826.00	Recurrent	Lack of budgetary provision
650	Ms-Mombasa Maize Millers Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
651	Ms-Mombasa Maize Millers Ltd	1,177,101.52	Recurrent	Lack of budgetary provision
652	Ms-Mombasa Maize Millers Ltd	1,446,801.44	Recurrent	Lack of budgetary provision
653	Ms-Mombasa Maize Millers Ltd	1,524,938.80	Recurrent	Lack of budgetary provision
654	Ms-Mombasa Maize Millers Ltd	154,904.50	Recurrent	Lack of budgetary provision
655	Ms-Mombasa Maize Millers Ltd	1,918,146.16	Recurrent	Lack of budgetary provision
656	Ms-Mombasa Maize Millers Ltd	389,426.52	Recurrent	Lack of budgetary provision
657	Ms-Mombasa Maize Millers Ltd	5,024,736.36	Recurrent	Lack of budgetary provision
658	Ms-Mombasa Maize Millers Ltd	1,391,515.00	Recurrent	Lack of budgetary provision
659	Ms-Mombasa Maize Millers Ltd	712,058.20	Recurrent	Lack of budgetary provision
660	Ms-Mombasa Maize Millers Ltd	6,301.40	Recurrent	Lack of budgetary provision
661	Ms-Mombasa Maize Millers Ltd	252,056.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
662	Ms-Mombasa Maize Millers Ltd	226,850.40	Recurrent	Lack of budgetary provision
663	Ms-Mombasa Maize Millers Ltd	819,182.00	Recurrent	Lack of budgetary provision
664	Ms-Mombasa Maize Millers Ltd	1,997,543.80	Recurrent	Lack of budgetary provision
665	Ms-Mombasa Maize Millers Ltd	1,132,517.29	Recurrent	Lack of budgetary provision
666	Ms-Mombasa Maize Millers Ltd	6,301.40	Recurrent	Lack of budgetary provision
667	Ms-Mombasa Maize Millers Ltd	332,713.92	Recurrent	Lack of budgetary provision
668	Ms-Mombasa Maize Millers Ltd	938,908.60	Recurrent	Lack of budgetary provision
669	Ms-Mombasa Maize Millers Ltd	33,186.92	Recurrent	Lack of budgetary provision
670	Ms-Mombasa Maize Millers Ltd	78,765.00	Recurrent	Lack of budgetary provision
671	Ms-Mombasa Maize Millers Ltd	1,575,350.00	Recurrent	Lack of budgetary provision
672	Ms-Mombasa Maize Millers Ltd	1,439,867.40	Recurrent	Lack of budgetary provision
673	Ms-Mombasa Maize Millers Ltd	7,561.68	Recurrent	Lack of budgetary provision
674	Ms-Mombasa Maize Millers Ltd	70,575.68	Recurrent	Lack of budgetary provision
675	Ms-Mombasa Maize Millers Ltd	2,711,176.10	Recurrent	Lack of budgetary provision
676	Ms-Mombasa Maize Millers Ltd	1,575.30	Recurrent	Lack of budgetary provision
677	Ms-Mombasa Maize Millers Ltd	1,207,730.00	Recurrent	Lack of budgetary provision
678	Ms-Mombasa Maize Millers Ltd	780,106.20	Recurrent	Lack of budgetary provision
679	Ms-Mombasa Maize Millers Ltd	13,856,553.88	Recurrent	Lack of budgetary provision
680	Ms-Mombasa Maize Millers Ltd	21,975,932.43	Recurrent	Lack of budgetary provision
681	Ms-Mombasa Maize Millers Ltd	21,012,448.10	Recurrent	Lack of budgetary provision
682	Ms-Mombasa Maize Millers Ltd	252,056.00	Recurrent	Lack of budgetary provision
683	Ms-Mombasa Maize Millers Ltd	370,522.32	Recurrent	Lack of budgetary provision
684	Ms-Mombasa Maize Millers Ltd	1,819,003.80	Recurrent	Lack of budgetary provision
685	Ms-Mombasa Maize Millers Ltd	2,893,602.88	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
686	Ms-Mombasa Maize Millers Ltd	1,383,787.44	Recurrent	Lack of budgetary provision
687	Ms-Mombasa Maize Millers Ltd	1,722,802.76	Recurrent	Lack of budgetary provision
688	Ms-Mombasa Maize Millers Ltd	2,848,232.80	Recurrent	Lack of budgetary provision
689	Ms-Mombasa Maize Millers Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
690	Ms-Mombasa Maize Millers Ltd	3,780.84	Recurrent	Lack of budgetary provision
691	Ms-Mombasa Maize Millers Ltd	126,028.00	Recurrent	Lack of budgetary provision
692	Ms-Mombasa Maize Millers Ltd	25,205.60	Recurrent	Lack of budgetary provision
693	Ms-Mombasa Maize Millers Ltd	1,048,735.84	Recurrent	Lack of budgetary provision
694	Ms-Mombasa Maize Millers Ltd	13,731,996.76	Recurrent	Lack of budgetary provision
695	Ms-Mombasa Maize Millers Ltd	775,072.20	Recurrent	Lack of budgetary provision
696	Ms-Mombasa Maize Millers Ltd	20,163,956.52	Recurrent	Lack of budgetary provision
697	Ms-Mombasa Maize Millers Ltd	23,184,227.05	Recurrent	Lack of budgetary provision
698	Ms-Mombasa Maize Millers Ltd	27,905,605.20	Recurrent	Lack of budgetary provision
699	Ms-Mombasa Maize Millers Ltd	23,983,392.29	Recurrent	Lack of budgetary provision
700	Ms-Mombasa Maize Millers Ltd	15,964,568.28	Recurrent	Lack of budgetary provision
701	Ms-Mombasa Maize Millers Ltd	25,112,106.68	Recurrent	Lack of budgetary provision
702	Ms-Mombasa Maize Millers Ltd	17,641,249.74	Recurrent	Lack of budgetary provision
703	Ms-Mombasa Maize Millers Ltd	19,066,537.84	Recurrent	Lack of budgetary provision
704	Ms-Mombasa Maize Millers Ltd	12,712,517.10	Recurrent	Lack of budgetary provision
705	Ms-Mombasa Maize Millers Ltd	16,372,618.01	Recurrent	Lack of budgetary provision
706	Ms-Mombasa Maize Millers Ltd	2,389,490.88	Recurrent	Lack of budgetary provision
707	Ms-Mombasa Maize Millers Ltd	17,889,501.58	Recurrent	Lack of budgetary provision
708	Ms-Mombasa Maize Millers Ltd	16,001,078.97	Recurrent	Lack of budgetary provision
709	Ms-Mombasa Maize Millers Ltd	1,543,843.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
710	Ms-Mombasa Maize Millers Ltd	1,197,266.00	Recurrent	Lack of budgetary provision
711	Ms-Mombasa Maize Millers Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
712	Ms-Mombasa Maize Millers Ltd	187,781.72	Recurrent	Lack of budgetary provision
713	Ms-Mombasa Maize Millers Ltd	1,682,473.80	Recurrent	Lack of budgetary provision
714	Ms-Mombasa Maize Millers Ltd	157,535.00	Recurrent	Lack of budgetary provision
715	Ms-Mombasa Maize Millers Ltd	1,260.28	Recurrent	Lack of budgetary provision
716	Ms-Mombasa Maize Millers Ltd	2,961,658.00	Recurrent	Lack of budgetary provision
717	Ms-Mombasa Maize Millers Ltd	1,537,541.60	Recurrent	Lack of budgetary provision
718	Ms-Mombasa Maize Millers Ltd	4,533,227.16	Recurrent	Lack of budgetary provision
719,	Ms-Mombasa Maize Millers Ltd	63,014.00	Recurrent	Lack of budgetary provision
720	Ms-Mombasa Maize Millers Ltd	1,138,868.92	Recurrent	Lack of budgetary provision
721	Ms-Mombasa Maize Millers Ltd	327,041.48	Recurrent	Lack of budgetary provision
722	Ms-Mombasa Maize Millers Ltd	870,956.90	Recurrent	Lack of budgetary provision
723	Ms-Mombasa Maize Millers Ltd	42,795.65	Recurrent	Lack of budgetary provision
724	Ms-Mombasa Maize Millers Ltd	875,894.12	Recurrent	Lack of budgetary provision
725	Ms-Mombasa Maize Millers Ltd	11,348,820.40	Recurrent	Lack of budgetary provision
726	Ms-Mombasa Maize Millers Ltd	882,196.00	Recurrent	Lack of budgetary provision
727	Ms-Mombasa Maize Millers Ltd	126,028.00	Recurrent	Lack of budgetary provision
728	Ms-Mombasa Maize Millers Ltd	12,602.80	Recurrent	Lack of budgetary provision
729	Ms-Mombasa Maize Millers Ltd	560,820.60	Recurrent	Lack of budgetary provision
730	Ms-Mombasa Maize Millers Ltd	1,260,280.00	Recurrent	Lack of budgetary provision
731	Ms-Mombasa Maize Millers Ltd	42,849.52	Recurrent	Lack of budgetary provision
732	Ms-Mombasa Maize Millers Ltd	2,589,863.00	Recurrent	Lack of budgetary provision
733	Ms-Mombasa Maize Millers Ltd	50,411.20	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
734	Ms-Mombasa Maize Millers Ltd	2,804,123.00	Recurrent	Lack of budgetary provision
735	Ms-Mombasa Maize Millers Ltd	1,008,224.00	Recurrent	Lack of budgetary provision
736	Ms-Mombasa Maize Millers Ltd	2,024,847.20	Recurrent	Lack of budgetary provision
737	Ms-Mombasa Maize Millers Ltd	1,513,596.28	Recurrent	Lack of budgetary provision
738	Ms-Mombasa Maize Millers Ltd	1,852,611.60	Recurrent	Lack of budgetary provision
739	Ms-Mombasa Maize Millers Ltd	1,449,322.00	Recurrent	Lack of budgetary provision
740	Ms-Mombasa Maize Millers Ltd	888,488.80	Recurrent	Lack of budgetary provision
741	Ms-Mombasa Maize Millers Ltd	1,570,932.96	Recurrent	Lack of budgetary provision
742	Ms-Mombasa Maize Millers Ltd	63,014.00	Recurrent	Lack of budgetary provision
743	Ms-Mombasa Maize Millers Ltd	12,227,682.67	Recurrent	Lack of budgetary provision
744	Ms-Mombasa Maize Millers Ltd	2,520.56	Recurrent	Lack of budgetary provision
745	Ms-Mombasa Maize Millers Ltd	1,596,774.76	Recurrent	Lack of budgetary provision
746	Ms-Mombasa Maize Millers Ltd	6,208,900.06	Recurrent	Lack of budgetary provision
747	Ms-Mombasa Maize Millers Ltd	56,712.60	Recurrent	Lack of budgetary provision
748	Ms-Mombasa Maize Millers Ltd	1,518,632.92	Recurrent	Lack of budgetary provision
749	Ms-Mombasa Maize Millers Ltd	18,850,080.69	Recurrent	Lack of budgetary provision
750	Ms-Mombasa Maize Millers Ltd	11,372,907.21	Recurrent	Lack of budgetary provision
751	Ms-Mombasa Maize Millers Ltd	1,335,896.80	Recurrent	Lack of budgetary provision
752	Ms-Mombasa Maize Millers Ltd	1,979,899.88	Recurrent	Lack of budgetary provision
753	Ms-Mombasa Maize Millers Ltd	2,153,818.52	Recurrent	Lack of budgetary provision
754	Ms-Mombasa Maize Millers Ltd	756,168.00	Recurrent	Lack of budgetary provision
755	Ms-Mombasa Maize Millers Ltd	2,646,588.00	Recurrent	Lack of budgetary provision
756	Ms-Mombasa Maize Millers Ltd	31,768.55	Recurrent	Lack of budgetary provision
757	Ms-Mombasa Maize Millers Ltd	5,744,321.80	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
758	Ms-Mombasa Maize Millers Ltd	2,457,491.45	Recurrent	Lack of budgetary provision
759	Ms-Mombasa Maize Millers Ltd	1,386,264.00	Recurrent	Lack of budgetary provision
760	Ms-Mombasa Maize Millers Ltd	880,935.72	Recurrent	Lack of budgetary provision
761	Ms-Mombasa Maize Millers Ltd	105,020.00	Recurrent	Lack of budgetary provision
762	Ms-Mombasa Maize Millers Ltd	1,386,308.00	Recurrent	Lack of budgetary provision
763	Ms-Mombasa Maize Millers Ltd	1,758,090.60	Recurrent	Lack of budgetary provision
764	Ms-Mombasa Maize Millers Ltd	6,779,211.80	Recurrent	Lack of budgetary provision
765	Ms-Mombasa Maize Millers Ltd	7,506,227.68	Recurrent	Lack of budgetary provision
766	Ms-Mombasa Maize Millers Ltd	8,800,472.04	Recurrent	Lack of budgetary provision
767	Ms-Mombasa Maize Millers Ltd (Nrb)	466,303.60	Recurrent	Lack of budgetary provision
768	Ms-Mombasa Maize Millers Ltd (Nrb)	910,650.74	Recurrent	Lack of budgetary provision
769	Ms-Muki Grain Millers	652,825.04	Recurrent	Lack of budgetary provision
770	Ms-Muki Grain Millers	500,331.16	Recurrent	Lack of budgetary provision
771	Ms-Muki Grain Millers	678,030.64	Recurrent	Lack of budgetary provision
772	Ms-Muki Grain Millers	951,511.40	Recurrent	Lack of budgetary provision
773	Ms-Muki Grain Millers	574,687.68	Recurrent	Lack of budgetary provision
774	Ms-Muki Grain Millers Ltd	460,002.20	Recurrent	Lack of budgetary provision
775	Ms-Muki Grain Millers Ltd	570,381.14	Recurrent	Lack of budgetary provision
776	Ms-Muki Grain Millers Ltd	675,510.08	Recurrent	Lack of budgetary provision
777	Ms-Muki Grain Millers Ltd	819,182.00	Recurrent	Lack of budgetary provision
778	Ms-Muranja Millers Ltd	931,346.92	Recurrent	Lack of budgetary provision
779	Ms-Muranja Millers Ltd	55,452.32	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
780	Ms-Muranja Millers Ltd	2,684,396.40	Recurrent	Lack of budgetary provision
781	Ms-Muranja Millers Ltd	2,163,900.76	Recurrent	Lack of budgetary provision
782	Ms-Muranja Millers Ltd	2,780,177.68	Recurrent	Lack of budgetary provision
783	Ms-Muranja Millers Ltd	2,809,164.12	Recurrent	Lack of budgetary provision
784	Ms-Mwanga Millers	3,862,124.03	Recurrent	Lack of budgetary provision
785	Ms-Mwanzo Mpya Trading Co Td	3,753,113.84	Recurrent	Lack of budgetary provision
786	Ms-Mwanzo Mpya Trading Co.Ltd	1,286,745.88	Recurrent	Lack of budgetary provision
787	Ms-Mwanzo Mpya Trading Co.Ltd	3,785,881.12	Recurrent	Lack of budgetary provision
788	Ms-Naicia Upendo Millers Ltd	916,327.50	Recurrent	Lack of budgetary provision
789	Ms-Naicia Upendo Millers Ltd	1,026,073.80	Recurrent	Lack of budgetary provision
790	Ms-Naku Modern Feeds Ltd	4,490,377.64	Recurrent	Lack of budgetary provision
791	Ms-Naku Modern Feeds Ltd	5,018,434.96	Recurrent	Lack of budgetary provision
792	Ms-Naku Modern Feeds Ltd	1,575,350.00	Recurrent	Lack of budgetary provision
793	Ms-Nelco Millers Ltd	15,452,526.90	Recurrent	Lack of budgetary provision
794	Ms-Nelco Millers Ltd	7,808,143.18	Recurrent	Lack of budgetary provision
795	Ms-Nelco Millers Ltd	12,384,726.56	Recurrent	Lack of budgetary provision
796	Ms-Nelco Millers Ltd	6,074,519.60	Recurrent	Lack of budgetary provision
797	Ms-Nguvu Zaidi	2,558,363.40	Recurrent	Lack of budgetary provision
798	Ms-Nguvu Zaidi Ltd	1,025,024.40	Recurrent	Lack of budgetary provision
799	Ms-Nguvu Zaidi Ltd	776,116.60	Recurrent	Lack of budgetary provision
800	Ms-Nguvu Zaidi Ltd	1,315,413.50	Recurrent	Lack of budgetary provision
801	Ms-Nguvu Zaidi Ltd	1,018,301.24	Recurrent	Lack of budgetary provision
802	Ms-Novena Maize Millers Ltd	2,527,904.21	Recurrent	Lack of budgetary provision
803	Ms-Pawa Grain Millers	1,948,177.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
804	Ms-Pembe Flour Mills Ltd	15,997,994.00	Recurrent	Lack of budgetary provision
805	Ms-Pembe Flour Mills Ltd	8,773,345.00	Recurrent	Lack of budgetary provision
806	Ms-Pembe Flour Mills Ltd	9,154,674.00	Recurrent	Lack of budgetary provision
807	Ms-Pembe Flour Mills Ltd	4,539,212.00	Recurrent	Lack of budgetary provision
808	Ms-Pembe Flour Mills Ltd	8,591,897.00	Recurrent	Lack of budgetary provision
809	Ms-Pembe Flour Mills Ltd	6,158,351.00	Recurrent	Lack of budgetary provision
810	Ms-Pembe Flour Mills Ltd	4,138,760.00	Recurrent	Lack of budgetary provision
811	Ms-Pembe Flour Mills Ltd	4,667,436.00	Recurrent	Lack of budgetary provision
812	Ms-Pembe Flour Mills Ltd	2,492,623.00	Recurrent	Lack of budgetary provision
813	Ms-Pembe Flour Mills Ltd	14,984,729.00	Recurrent	Lack of budgetary provision
814	Ms-Pembe Flour Mills Ltd	4,373,696.00	Recurrent	Lack of budgetary provision
815	Ms-Pembe Flour Mills Ltd	831,785.00	Recurrent	Lack of budgetary provision
816	Ms-Plytech Supplies	1,732,885.00	Recurrent	Lack of budgetary provision
817	Ms-Plytech Supplies	1,575,350.00	Recurrent	Lack of budgetary provision
818	Ms-Plytech Supplies	1,225,617.80	Recurrent	Lack of budgetary provision
819	Ms-Plytech Supplies	1,575,350.00	Recurrent	Lack of budgetary provision
820	Ms-Plytech Supplies	1,575,350.00	Recurrent	Lack of budgetary provision
821	Ms-Plytech Supplies	1,361,102.40	Recurrent	Lack of budgetary provision
821	Ms-Plytech Supplies	1,323,294.00	Recurrent	Lack of budgetary provision
821	Ms-Plytech Supplies	1,235,074.40	Recurrent	Lack of budgetary provision
822	Ms-Posho Poa Industries Ltd	549,482.08	Recurrent	Lack of budgetary provision
823	Ms-Posho Poa Industries Ltd	572,167.12	Recurrent	Lack of budgetary provision
824	Ms-Raiya Flour Mills	938,692.72	Recurrent	Lack of budgetary provision
825	Ms-Raiya Flour Mills	979,546.38	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
826	Ms-Range Processors Ltd	2,253,529.05	Recurrent	Lack of budgetary provision
827	Ms-Range Processors Ltd	1,567,994.20	Recurrent	Lack of budgetary provision
828	Ms-Range Processors Ltd	4,450,883.20	Recurrent	Lack of budgetary provision
829	Ms-Roy Millers Ltd	1,851,351.32	Recurrent	Lack of budgetary provision
830	Ms-Shalem Investment Ltd	3,531,826.54	Recurrent	Lack of budgetary provision
831	Ms-Shalem Investment Ltd	2,714,899.87	Recurrent	Lack of budgetary provision
832	Ms-Shalem Investment Ltd	2,715,164.42	Recurrent	Lack of budgetary provision
833	Ms-Simba Mfalme Millers	1,260,280.00	Recurrent	Lack of budgetary provision
834	Ms-Solai Grains Handlers	1,575,350.00	Recurrent	Lack of budgetary provision
835	Ms-Solai Grains Handlers Ltd	1,802,200.40	Recurrent	Lack of budgetary provision
836	Ms-Solai Grains Handlers Ltd	1,978,639.60	Recurrent	Lack of budgetary provision
837	Ms-Solai Grains Handlers Ltd	1,701,378.00	Recurrent	Lack of budgetary provision
838	Ms-Solai Grains Handlers Ltd	1,827,406.00	Recurrent	Lack of budgetary provision
839	Ms-Sweet Meal Commodities Ltd	834,235.49	Recurrent	Lack of budgetary provision
840	Ms-Theducat Enterprises Ltd	5,049,941.96	Recurrent	Lack of budgetary provision
841	Ms-Theducat Enterprises Ltd	3,115,412.16	Recurrent	Lack of budgetary provision
842	Ms-Theducat Enterprises Ltd	4,826,872.40	Recurrent	Lack of budgetary provision
843	Ms-Trident Millers Ltd	4,103,471.68	Recurrent	Lack of budgetary provision
844	Ms-Trident Millers Ltd	5,342,326.92	Recurrent	Lack of budgetary provision
845	Ms-Unga Limited	6,691,655.00	Recurrent	Lack of budgetary provision
846	Ms-Unga Limited	5,978,768.30	Recurrent	Lack of budgetary provision
847	Ms-Unga Limited	10,901,422.00	Recurrent	Lack of budgetary provision
848	Ms-Unga Limited	7,574,282.80	Recurrent	Lack of budgetary provision
849	Ms-Unga Limited	2,394,532.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
850	Ms-Unga Limited	6,399,701.80	Recurrent	Lack of budgetary provision
851	Ms-Unga Ltd	4,049,279.60	Recurrent	Lack of budgetary provision
852	Ms-Unga Ltd	5,160,846.60	Recurrent	Lack of budgetary provision
853	Ms-Unga Ltd	7,153,504.10	Recurrent	Lack of budgetary provision
854	Ms-Unga Ltd	1,329,595.40	Recurrent	Lack of budgetary provision
855	Ms-Unga Ltd	630,140.00	Recurrent	Lack of budgetary provision
856	Ms-Unga Ltd	6,837,019.00	Recurrent	Lack of budgetary provision
857	Ms-Unga Ltd	17,002,437.50	Recurrent	Lack of budgetary provision
858	Ms-Unga Ltd	11,974,904.20	Recurrent	Lack of budgetary provision
859	Ms-Unga Ltd	3,196,070.10	Recurrent	Lack of budgetary provision
860	Ms-Unga Ltd	674,249.80	Recurrent	Lack of budgetary provision
861	Ms-Unga Ltd	4,699,584.10	Recurrent	Lack of budgetary provision
862	Ms-Unga Ltd	6,521,949.00	Recurrent	Lack of budgetary provision
863	Ms-Unga Ltd	4,883,585.00	Recurrent	Lack of budgetary provision
864	Ms-Unga Ltd	3,483,413.90	Recurrent	Lack of budgetary provision
865	Ms-Unga Ltd	5,580,519.80	Recurrent	Lack of budgetary provision
866	Ms-Unga Ltd	3,276,728.00	Recurrent	Lack of budgetary provision
867	Ms-Unga Ltd	7,049,669.50	Recurrent	Lack of budgetary provision
868	Ms-Unga Ltd	1,838,748.50	Recurrent	Lack of budgetary provision
869	Ms-Unga Ltd	1,134,252.00	Recurrent	Lack of budgetary provision
870	Ms-Unga Ltd	3,100,288.80	Recurrent	Lack of budgetary provision
871	Ms-Unga Ltd	1,411,513.60	Recurrent	Lack of budgetary provision
872	Ms-United Millers Ltd	5,863,653.48	Recurrent	Lack of budgetary provision
873	Ms-United Millers Ltd	2,363,025.00	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
874	Ms-United Millers Ltd	4,994,851.73	Recurrent	Lack of budgetary provision
875	Ms-United Millers Ltd	4,832,595.63	Recurrent	Lack of budgetary provision
876	Ms-United Millers Ltd	4,541,521.02	Recurrent	Lack of budgetary provision
877	Ms-United Millers Ltd	4,775,403.80	Recurrent	Lack of budgetary provision
878	Ms-United Millers Ltd	2,291,816.68	Recurrent	Lack of budgetary provision
879	Ms-United Millers Ltd	4,536,574.24	Recurrent	Lack of budgetary provision
880	Ms-United Millers Ltd	2,761,063.40	Recurrent	Lack of budgetary provision
881	Ms-United Millers Ltd	7,487,897.65	Recurrent	Lack of budgetary provision
882	Ms-United Millers Ltd	5,508,995.90	Recurrent	Lack of budgetary provision
883	Ms-United Millers Ltd	1,859,644.18	Recurrent	Lack of budgetary provision
884	Ms-Ustadi Grain Millers Ltd	1,323,294.00	Recurrent	Lack of budgetary provision
885	Ms-Ustadi Grain Millers Ltd	63,014.00	Recurrent	Lack of budgetary provision
886	Ms-Ustadi Grain Millers Ltd	1,827,406.00	Recurrent	Lack of budgetary provision
887	Ms-Ustawi Grain Millers Ltd	278,521.88	Recurrent	Lack of budgetary provision
888	Ms-Ustawi Grain Millers Ltd	529,317.60	Recurrent	Lack of budgetary provision
889	Ms-Ustawi Grain Millers Ltd	466,303.60	Recurrent	Lack of budgetary provision
890	Ms-Ustawi Grain Millers Ltd	177,699.48	Recurrent	Lack of budgetary provision
891	Ms-Ustawi Grain Millers Ltd	536,879.28	Recurrent	Lack of budgetary provision
892	Ms-Uwezo Maize Millers	2,652,889.40	Recurrent	Lack of budgetary provision
893	Ms-Vine Food Ltd	793,976.40	Recurrent	Lack of budgetary provision
894	Ms-Wakulima Flour Ltd	2,934,876.70	Recurrent	Lack of budgetary provision
895	Ms-Wakulima Flour Ltd	5,310,084.74	Recurrent	Lack of budgetary provision
896	Ms-Wakulima Flour Millers Ltd	3,028,977.94	Recurrent	Lack of budgetary provision
897	Ms-Wakulima Flour Millers Ltd	2,897,120.97	Recurrent	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
898	Ms-Wakulima Flour Millers Ltd	505,372.28	Recurrent	Lack of budgetary provision
899	Ms-Wakulima Flour Millers Ltd	6,296,043.66	Recurrent	Lack of budgetary provision
900	Ms-Wakulima Flour Millers Ltd	4,378,737.22	Recurrent	Lack of budgetary provision
901	Ms-Wasam Posho Mill Enterprises	378,084.00	Recurrent	Lack of budgetary provision
902	Ms-Wasam Posho Mill Enterprises	543,494.50	Recurrent	Lack of budgetary provision
903	Ms-Webuye Grain Millers Ltd	3,542,453.00	Recurrent	Lack of budgetary provision
904	Ms-Webuye Grain Millers Ltd	752,754.00	Recurrent	Lack of budgetary provision
905	Ms-Webuye Grain Millers Ltd	2,072,466.00	Recurrent	Lack of budgetary provision
906	Ms-Webuye Grain Millers Ltd	3,534,225.00	Recurrent	Lack of budgetary provision
907	Ms-Webuye Grain Millers Ltd	1,242,250.00	Recurrent	Lack of budgetary provision
908	Ms-Webuye Grain Millers Ltd	742,408.00	Recurrent	Lack of budgetary provision
909	Ms-Webuye Grain Millers Ltd	1,531,750.00	Recurrent	Lack of budgetary provision
910	Ms-Webuye Grain Millers Ltd	1,213,542.00	Recurrent	Lack of budgetary provision
911	Ms-Western Delux Maize Co.Ltd	2,074,104.86	Recurrent	Lack of budgetary provision
912	Ms-Western Delux Maize Co.Ltd	99,562.12	Recurrent	Lack of budgetary provision
913	Ms-Western Delux Maize Co.Ltd	1,111,408.55	Recurrent	Lack of budgetary provision
914	Ms-Western Delux Maize Co.Ltd	350,567.76	Recurrent	Lack of budgetary provision
915	Ms-Western Deluxe Maize Co. Ltd	831,784.80	Recurrent	Lack of budgetary provision
916	Ms-Western Deluxe Maize Co. Ltd	2,006,208.07	Recurrent	Lack of budgetary provision
917	Ms-Western Deluxe Maize Co. Ltd	2,243,298.40	Recurrent	Lack of budgetary provision
918	Ms-Zsema Millers Ltd	819,182.00	Recurrent	Lack of budgetary provision
919	Ms-Zuri Millers Ltd	674,975.38	Recurrent	Lack of budgetary provision
920	Ms-Zuri Millers Ltd	713,566.03	Recurrent	Lack of budgetary provision
Sub total		3,023,029,817.68		

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023			
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS

II. HISTORICAL PENDING BILLS

Financial Year 2021/2022			
No.	Supplier's Name	Amount Kshs.	Nature of Goods/service
			Reason for non-payment
1	M/S Joely General supplies Ltd	3,054,000.00	Supply and delivery of communication items
2	Trawell Company Ltd	96,555.00	Being payment for the provision of air tickets
3	M/S NYS Mechanical and Transport Branch	276,897.00	Payment for hire of equipment for garbage
4	Wright Press Limited	998,000.00	Payment for provision of printing of national rice development strategy
5	Tagza Engineeering Company Ltd	1,799,900.00	Payment of computer accessories
6	Graseph Investments	1,404,000.00	Payment for supply of toners
7	M/S Toner Zone Supplies	2,508,000.00	Payment for supply and delivery of assorted toners
8	M/s Kundalila General agencies limited	270,000.00	Payment for supply and delivery of office suite 2019
9	Sky Wide Limited	132,350.00	Supply and delivery of assorted stationery
10	M/s Modern World Auto Works Ltd	660,000.00	Supply to repair for GKA 059B Isuzu

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
			lorry	
11	M/S Pest Control and products Board	817,580.00	Payment of rent	Lack of budgetary provision
12	RH Devani LTD	35,000.00	Payment for supply of fuel at SDCD &AR	Lack of budgetary provision
13	RH Devani LTD	50,278.00	Payment for supply of fuel at SDCD &AR	Lack of budgetary provision
14	Solman Enterprises	300,000.00	Servicing and maintenance of air conditioners	Lack of budgetary provision
15	Nairobi Aviation College	95,700.00	Payment for tuition fee	Lack of budgetary provision
16	Nairobi Aviation College	95,700.00	Payment for tuition fee	Lack of budgetary provision
17	Kenya Institute of Highway and Building Technology	416,000.00	Refresher, Defensive and first aid courses	Lack of budgetary provision
18	Nariana Enterprises Limited	12,011,649.00	Being payment for the supply of laboratory equipment	Lack of budgetary provision
19	Kenya Seed Company	76,180,150.00	Payment for supply of Assorted Seeds	Lack of budgetary provision
20	Pro Flight Limited	6,104,009.90	Provision of air tickets	Lack of budgetary provision
21	Bridespan Construction Co. Ltd	2,779,551.00	Construction of Mutuati Miraa Marketing Shed	Lack of budgetary provision
22	Rangico Construction Limited	6,133,583.00	Construction of Kiruada Earth Dam in Tharaka Nithi	Lack of budgetary provision
23	Ecospace Technologies East Africa Limited	635,400.00	Supply and delivery of tires 265/60 R18 and 265/65/R17	Lack of budgetary provision
24	Alabaston General Supplies	1,280,500.00	Payment for supply and delivery of toners	Lack of budgetary provision
25	Nation Media Group	236,808.00	Advertisement for delivery and supply of ICT equipment	Lack of budgetary provision
26	Inter County Biz Solutions	323,500.00	Payment for assorted stationery	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
27	Kinondo Farm Ltd	9,999,900.00	Payment for the supply and delivery of avocado seedlings	Lack of budgetary provision
28	Hatari Security Guards Limited	3,600,000.00	Payment for provision of security services	Lack of budgetary provision
29	Attic Tours and Travel Ltd	2,092,610.00	Payment for provision of fair tickets	Lack of budgetary provision
30	Twera Enterprises	2,802,500.00	Payment for assorted toners and conqueror paper	Lack of budgetary provision
31	Al Point Venture	795,000.00	Payment for supply of assorted toners	Lack of budgetary provision
32	Sumedi Technologies	9,700,000.00	Payment for the supply and implementation of web-based performance monitoring system	Lack of budgetary provision
33	Babtaz Enterprises	1,466,000.00	Payment for the supply of assorted toners	Lack of budgetary provision
34	Mahogany Technologies	1,100,000.00	Payment for consultancy Services	Lack of budgetary provision
35	KInondo Farm	9,950,100.00	Payment for the supply and delivery of avocado seedlings	Lack of budgetary provision
36	Ryker General Merchants	1,810,000.00	Payment for the supply and delivery of assorted toners and stationery	Lack of budgetary provision
37	Esosian Investment	1,845,000.00	Payment for the supply a green house (complete)	Lack of budgetary provision
38	Giwells Limited	2,120,000.00	Payment for the supply of antivirus and tablets	Lack of budgetary provision
39	Bevlink General Supplies Limited	1,034,560.00	Payment for the supply of assorted stationery	Lack of budgetary provision
40	Bestline Systems Kenya Limited	1,792,170.00	Payment for the supply and delivery of laptop, desktop computers	Lack of budgetary provision
41	Games Viewers Adventures Limited	1,087,205.00	Payment for supply and delivery of	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
			printer and toners	
42	Octagon Builders and General Suppliers Limited	6,258,400.00	Payment for drilling and equipping Machege Forest Embu County	Lack of budgetary provision
43	Noble Construction Ltd	14,153,640.00	Construction of proposed Mwenda Uriithi Lailuba drying and storage facility in Meru County	Lack of budgetary provision
44	Blueswift Contractors and General Supplies	14,351,740.00	Construction of New Progressive Farmers Cooperative Society	Lack of budgetary provision
45	CFAO Motors Kenya Ltd	411,033.00	Payment for repair of motor vehicle GK B802S	Lack of budgetary provision
46	Hamrose General Supplies Ltd	656,000.00	Payment for supply and delivery of assorted toners	Lack of budgetary provision
47	Siaki Office Supplies	225,891.00	Payment for cleaning services	Lack of budgetary provision
48	Geminia Insurance Ltd	1,096,200.00	Payment for rent for left wing and service	Lack of budgetary provision
49	Telkom Kenya Ltd	141,403.00	Payment for bills incurred through direct lines	Lack of budgetary provision
Sub - Total		207,184,462.90		
Financial Year 2020/2021				
1	MFI Documents Solutions Ltd	1,368,540.00	Repair of photocopier	Lack of budgetary provision
2	M/S Nedysco Enterprises	1,210,000.00	Payment for purchase of office stationery	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
3	M/S Till ventures	885,000.00	Payment for purchase of office stationery	Lack of budgetary provision
4	Trawell company LTD	278,860.00	Payment for provision of air tickets	Lack of budgetary provision
5	Mitabel Business Solutions	987,000.00	Supply and delivery of assorted stationery	Lack of budgetary provision
6	M/S Regicome Enterprises	1,192,500.00	Payment for purchase of office stationery	Lack of budgetary provision
7	M/S Davern Quality Enterprises ltd	2,927,500.00	Payment for purchase of office stationery	Lack of budgetary provision
8	M/S Conicojus Enterprises	912,000.00	Payment for purchase of office stationery	Lack of budgetary provision
9	M/S Bontech Ventures ltd	592,000.00	Payment of office stationery	Lack of budgetary provision
10	Amin Construction LTD	220,000.00	Delivery of locust chemicals to Mandera	Lack of budgetary provision
11	Kenya School of Government	225,000.00	Payment for a standard conference package	Lack of budgetary provision
12	State Department for Broadcasting	626,325.60	Advertising services for ENABLE Youth program	Lack of budgetary provision
13	Toyota Kenya Limited	41,126.00	Payment for repairs of GKB 802S	Lack of budgetary provision
14	RH Devani ltd	1,000,000.00	Payment of fuel	Lack of budgetary provision
15	Dairy Training Institute	71,800.00	Payment of tuition fees	Lack of budgetary provision
16	Computer ways Limited	1,259,000.00	Payment for supply and delivery of laptop	Lack of budgetary provision
17	Computer ways Limited	1,285,983.00	Supply of laptop, computers and printers	Lack of budgetary provision
18	African Association for public administration	244,800.00	Payment of training fees	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
19	Standard Group Limited	587,100.00	Payment for advertising Services for ENABLE Youth	Lack of budgetary provision
20	M/s Nichats Ventures Enterprises	1,275,000.00	Payments for the stationeries purchase of office	Lack of budgetary provision
Sub - Total		17,189,534.60		
Financial Year 2015/2019				
1	MFI Document Solutions Ltd	292,088.00	payment for supply and delivery of kyocera	Lack of budgetary provision
2	Tetrad Enterprises	1,650,000.00	Payment for supply of furniture	Lack of budgetary provision
3	Exponous agencies	834,228.00	Supply and delivery of assorted office items	Lack of budgetary provision
4	MFI Document Solutions Ltd	515,210.00	Payment for supply and delivery of kyocera	Lack of budgetary provision
5	Njemwa General Supplies	371,200.00	Supply of external hard disks	Lack of budgetary provision
6	Stan Consulting Group limited	348,000.00	Payment for tution fees	Lack of budgetary provision
7	Mediamax Limited	324,800.00	Advertisement	Lack of budgetary provision
8	Institute of Human Resource management	255,000.00	Payment of fees	Lack of budgetary provision
9	Kenya School of Government	60,172.00	Conference fees	Lack of budgetary provision
10	Institute of Human Resource Management	8,000.00	Payment of membership fees	Lack of budgetary provision
11	Institute of Human Resource	76,000.00	Payment of membership fees	Lack of budgetary provision

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
	Management			
12	Telkom Kenya LTD	526,147.00	Payment of telephone bills	Lack of budgetary provision
13	Pong Agencies Limited	50,500.00	Supply and installation of extension lines and extension cards	Lack of budgetary provision
14	Geopath Technologies Limited	75,000.00	Payment of supply of three extension lines and extension cards	Lack of budgetary provision
15	Kenya School of Monetary Studies	104,400.00	payment for provision of conference package	Lack of budgetary provision
16	The Star	1,381,562.00	Payment for advertisement	Lack of budgetary provision
17	Kenya School of Government Mombasa Campus	327,120.00	Payment of tuition and accommodation fees	Lack of budgetary provision
Sub – total		7,199,427.00		
Fertilizer Subsidy Financial Year 2017/2018				

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
1	National Cereals and Produce Board	5,352,575,015.27	Debts owed in respect of National Fertilizer Subsidy Programme	Lack of budgetary provision
2	Export Trading Company	1,393,029,106.19	Debts owed in respect of National Fertilizer Subsidy Programme	Lack of budgetary provision
3	Export Trading Company	334,329,385.40	Interest Charged on unpaid amount at 12% from 29 th July 2020	Lack of budgetary provision
4	Export Trading Company	29,165,498.80	Legal costs in respect of the National Fertilizer subsidy program	Lack of budgetary provision
	Sub – total	7,109,099,005.66		

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

SUPPLIERS & CONTRACTORS 2022/2023				
	SUPPLIER OF GOODS OR SERVICES	AMOUNT	NATURE OF GOODS	REASONS FOR NON-PAYMENT
Maize Subsidy Pending Bill Financial Year 2017/2018				
1	Export Trading Company	198,104,635.03	Interest Payable on maize subsidy programme	Lack of budgetary provision
2	National Cereals and Produce Board	712,244,568.00	Outstanding agency fees payable to NCBP for handling maize under the maize subsidy programme	Lack of budgetary provision
3	National Cereals and Produce Board	516,673,180.00	Outstanding payments to 17 farmers who supplied maize to NCBP depots in North Rift	Lack of budgetary provision
Sub – total		1,427,022,383.03		
GRAND TOTAL		12,058,660,230.27		

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Years	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
	2021/22				2022/23
Buildings and structures	3,034,237,698	1,495,909,924	-	-	4,530,147,622
Transport equipment	1,674,258,257	83,196,125	-	-	1,757,454,382
Office equipment, furniture and fittings	481,397,527	135,402,278	-	-	616,799,805
Machinery and Equipment	239,634,890	101,872,266	-	-	341,507,156
Intangible assets	14,899,681,599	1,724,018,886	-	-	16,623,700,485
Total	20,329,209,971	3,540,399,478	-	-	23,869,609,449

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 3– List of Projects implemented by State Department for Crop Development.

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

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

		roads and catchment development in 11 counties.		
7.	Enable Youth	Support growth of sustainable commercially viable small and medium agribusiness enterprises through development of well-structured agribusiness projects, providing financial products market access and networking	Kello Harsama	YES
8.	Support to agricultural input and output marketing project .(AGGRA)	Formulate policies and regulations that govern agriculture	Kello Harsama	YES
9.	CADRPEP	The project involves capacity building of both farmers and technical staff on rice technologies to be up scaled from mainly on Water Saving Rice Culture (WSRC) and others in the rice irrigation schemes of Mwea, Ahero, West Kano and South West Kano irrigation schemes.	Kello Harsama	YES
10.	Emergency Locust Response Programme (ELRP)	To prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's systems for preparedness.	Kello Harsama	YES
11	Multinational Rural Livelihoods and Adaptation to Climate Change Project.(RLACC)	Small construction works to climate proof .	Kello Harsama	YES

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 4 – List of SCs, Sagas and Public Funds Under (State department for crop development)

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Agriculture and Food Authority(AFA)	To promote best practices in and regulate; the production, processing, marketing, grading, storage, collection and warehousing of agricultural produce and products.(Regulator)	Kello Harsama	2,426,999,999	YES
2.	Agriculture Development Corporation(ADC)	To ensure the continued existence of the breeds and the availability of quality stock through production and supply of quality seed, technology transfers and training (Service)	Kello Harsama	-	YES
3.	Bukura Agricultural College (BAC)	To Provide Quality Agricultural Education through Training, Innovation and Extension Services. (Training)	Kello Harsama	189,999,999	YES
4.	Kenya plant Health Inspectorate Service (KEPHIS)	To provide an effective and efficient science-based regulatory service for assurance on quality of agricultural inputs and produce. (Regulatory)	Kello Harsama	151,000,000	YES
5.	Pest Control Products	To provide professional,	Kello Harsama	105,000,000	YES

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

	Board (PCPB)	efficient and effective regulatory service for manufacture, trade, safe use and disposal of pest control products. (Regulatory)			
6.	National Cereals Produce Board(NCPB)	NCPB trades commercially in grains, provides grain post-harvest services, deals in fertilizer and other farm inputs like seeds, and offers clearing and forwarding services. It is an agent of the Government in the procurement, management, and distribution of Strategic Food Reserves (SFR) and Famine Relief Stocks.	Kello Harsama	7,293,923,000	YES
7	Pyrethrum Regulatory Authority	Processing and marketing of Pyrethrum and other pyrethrum products	Kello Harsama	232,000,000	YES
8	Kenya School of Agriculture	To transform the agricultural sector through improvement and enhancement of productivity, value addition and marketing of farm produce through training and technology dissemination in modern and evolving agricultural technologies.	Kello Harsama	60,000,000	YES
9	Commodity Fund	To Provide easily accessible and affordable	Kello Harsama	40,000,000	YES

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

		credit and financial solutions to the agriculture sector. (Financial)			
10	Kenya Climate Smart Agriculture Project	Improving livelihoods of local farmers	Kello Harsama	3,008,082,609	YES
11	Nyayo Tea zones	To effectively protect the gazetted forest cover, achieve high quality tea and fuel wood production, and build a profitable Corporation.	Kello Harsama	6,000,000	YES
12	National Agricultural and Rural Inc. Project	to increase agricultural productivity and profitability of targeted rural communities in selected Counties, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response	Kello Harsama	3,533,288,416	YES
13	Agricultural Sector Development Support Programme	To develop Sustainable Priority Value Chains for Improved Income and Food and Nutrition Security	Kello Harsama	574,730,160	YES
14	Kenya Tsetse and Trypanosomiasis Eradication Council	Recommend standards and guidelines for tsetse and trypanosomiasis eradication	Kello Harsama	115,250,000	YES
15	KARLO	To conduct agricultural research through the application of science, technology, and innovation to catalyze sustainable	Kello Harsama	4,190,068,749	YES

STATE DEPARTMENT FOR CROP DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2023

		growth and development in agriculture and livestock Product Value Chains			
16	KAGRIC	To produce, distribute and conserve high quality animal germplasm as well as provide related services through cutting-edge technology to contribute to optimal national livestock productivity for socioeconomic development.”	Kello Harsama	102,750,000	YES
17	Emergency Locust Response Programme	To prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya’s systems for preparedness.	Kello Harsama	1,170,941,623	YES
18	Warehouse Receipt System Council	To facilitate the establishment, maintenance and development of the Warehouse Receipt System for agricultural commodities produced in Kenya.	Kello Harsama	32,999,999	YES

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Office of the Attorney General & Dept of Justice	Moses Nzomo versus Attorney General (accident damages)	KES	226,527.50	2022/23 Financial Year	Lack of Budget
2	Office of the Attorney General & Dept of Justice	George Kanyaro Mathenge versus Attorney General & Daniel Nderitu (accident damages)	KES	226,631.07	2022/23 Financial Year	Lack of Budget
3	Office of the Attorney General & Dept of Justice	Kastola Kana Mwendwa versus Attorney General & Permanent Secretary, State Dept of Agriculture(accident damages)	KES	281,038.40	2022/23 Financial Year	Lack of Budget
	TOTAL			734,196.97		

STATE DEPARTMENT FOR CROP DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 6- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.



Budget Execution By Programmes and Sub-Programmes

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

Period: JUL-22 To JUN-23

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
0107000000		General Administration Planning and Support Services	8,104,813,170.00	6,411,509,674.05	1,693,303,495.95
	0107010000	Agricultural Policy, Legal and Regulatory Frameworks	8,034,454,433.00	6,346,704,712.25	1,687,749,720.75
	0107020000	Agricultural Planning and Financial Management	70,358,737.00	64,804,961.80	5,553,775.20
0108000000		Crop Development and Management	33,301,484,356.00	29,209,228,726.75	4,092,255,629.25
	0108010000	Land and Crops Development	16,913,593,107.00	14,552,348,226.90	2,361,244,880.10
	0108020000	Food Security Initiatives	14,806,100,200.00	13,354,963,414.40	1,451,136,785.60
	0108030000	Quality Assurance and Monitoring of Outreach Services	1,581,791,049.00	1,301,917,085.45	279,873,963.55
0109000000		Agribusiness and Information Management	2,105,546,126.00	1,978,777,025.75	126,769,100.25
	0109010000	Agribusiness and Market Development	2,063,122,042.00	1,941,112,616.20	122,009,425.80
	0109020000	Agricultural Information Management	42,424,084.00	37,664,409.55	4,759,674.45
0120000000			5,745,182,652.00	9,092,913,850.15	(3,347,731,198.15)
	0120020000		5,142,682,652.00	8,799,913,850.15	(3,657,231,198.15)
	0120030000		602,500,000.00	293,000,000.00	309,500,000.00
		Grand Total	49,257,026,304.00	46,692,429,276.70	2,564,597,027.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

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

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
1169000100		Headquarters Administrative Services.	354,155,743.00	290,250,360.85	63,905,382.15
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0107000000	General Administration Planning and Support Services	354,155,743.00	290,250,360.85	63,905,382.15
1169000200		Agriculture Attachees Offices.	47,407,734.00	19,845,824.00	27,561,910.00
	0109000000	Agribusiness and Information Management	47,407,734.00	19,845,824.00	27,561,910.00
1169000300		Central Planning and Project Monitoring Unit (CPPMU).	17,467,274.00	16,838,910.00	628,364.00
	0107000000	General Administration Planning and Support Services	17,467,274.00	16,838,910.00	628,364.00
1169000500		Finance and Accounts Department.	45,216,963.00	43,075,197.30	2,141,765.70
	0107000000	General Administration Planning and Support Services	45,216,963.00	43,075,197.30	2,141,765.70
1169000600		Policy and Agricultural Development Coordination Services.	26,931,823.00	22,514,663.35	4,417,159.65
	0107000000	General Administration Planning and Support Services	26,931,823.00	22,514,663.35	4,417,159.65
1169000700		Pesticide Control Products Board (PCPB).	245,000,000.00	172,965,115.10	72,034,884.90
	0107000000	General Administration Planning and Support Services	245,000,000.00	172,965,115.10	72,034,884.90
1169000900		Kenya Plant Health Inspectorate Services (KEPHIS).	1,542,000,000.00	1,126,760,130.65	415,239,869.35
	0107000000	General Administration Planning and Support Services	1,542,000,000.00	1,126,760,130.65	415,239,869.35
1169001000		Headquarters Land and Crop Development Services.	271,118,463.00	266,595,102.75	4,523,360.25
	0108000000	Crop Development and Management	271,118,463.00	266,595,102.75	4,523,360.25
	0109000000	Agribusiness and Information Management	0.00	0.00	0.00
	0107000000	General Administration Planning and Support Services	0.00	0.00	0.00
1169001300		Agriculture Engineering Services.	33,469,186.00	32,926,193.00	542,993.00
	0108000000	Crop Development and Management	33,469,186.00	32,926,193.00	542,993.00
1169001400		State Corporations Unit.	5,713,472.00	5,307,838.00	405,634.00
	0107000000	General Administration Planning and Support Services	5,713,472.00	5,307,838.00	405,634.00
1169001500		Agriculture Development Headquarters Technical Services.	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169001600		Agriculture Technology Development and Testing Stations.	47,475,458.00	46,667,755.55	807,702.45
	0108000000	Crop Development and Management	47,475,458.00	46,667,755.55	807,702.45
1169002100		Agricultural Business Market Development and Agricultural Informati.	0.00	0.00	0.00
	0109000000	Agribusiness and Information Management	0.00	0.00	0.00
1169002200		Agricultural Information Resource Centre.	42,424,084.00	37,664,409.55	4,759,674.45
	0109000000	Agribusiness and Information Management	42,424,084.00	37,664,409.55	4,759,674.45
1169002300		Kenya School of Agriculture.	84,291,049.00	76,714,210.60	7,576,838.40
	0108000000	Crop Development and Management	84,291,049.00	76,714,210.60	7,576,838.40
1169002400		Bukura Agricultural College.	409,000,000.00	369,989,916.35	39,010,083.65
	0108000000	Crop Development and Management	409,000,000.00	369,989,916.35	39,010,083.65
1169003100		National Food Security	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00

1169003300		Agriculture and Food Authority (AFA).	2,213,430,000.00	2,059,049,998.95	154,380,001.05
	0107000000	General Administration Planning and Support Services	2,213,430,000.00	2,059,049,998.95	154,380,001.05
1169003500		Market Development & Agricultural Advisory Services.	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169003600		Agricultural Development Corporation.	2,045,000,000.00	1,265,835,923.00	779,164,077.00
	0108000000	Crop Development and Management	2,045,000,000.00	1,265,835,923.00	779,164,077.00
1169003700		Agricultural Projects Coordination Unit (APCU).	7,674,500.00	4,890,854.50	2,783,645.50
	0107000000	General Administration Planning and Support Services	7,674,500.00	4,890,854.50	2,783,645.50
1169003800		Pyrethrum Processing Company of Kenya (PPCK).	399,000,000.00	165,575,000.00	233,425,000.00
	0107000000	General Administration Planning and Support Services	399,000,000.00	165,575,000.00	233,425,000.00
1169003900		Agricultural Sector Transformation & Growth Strategy-ASTGS.	6,220,882.00	2,174,428.00	4,046,454.00
	0107000000	General Administration Planning and Support Services	6,220,882.00	2,174,428.00	4,046,454.00
1169004100		Kenya Agricultural & Livestock Research Organization (KALRO).	5,088,525,000.00	4,757,651,520.50	330,873,479.50
	0120000000		5,088,525,000.00	4,757,651,520.50	330,873,479.50
1169004200		Kenya Tsetse and Trypanosomiasis Eradication Council.	54,000,000.00	54,000,000.00	0.00
	0120000000		54,000,000.00	54,000,000.00	0.00
1169004300		Kenya Genetic Resource Centre (KAGRC).	219,000,000.00	46,500,000.00	172,500,000.00
	0120000000		219,000,000.00	46,500,000.00	172,500,000.00
1169004500		National Biosafety Authority	37,225,000.00	37,225,000.00	0.00
	0107000000	General Administration Planning and Support Services	37,225,000.00	37,225,000.00	0.00
1169005000		Research and Innovation Management Department.	33,157,652.00	23,166,760.70	9,990,891.30
	0120000000		33,157,652.00	23,166,760.70	9,990,891.30
1169005100		Knowledge Management and Technology Transfer Department.	0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
1169005200		Commodities Fund.	395,000,000.00	191,778,664.65	203,221,335.35
	0108000000	Crop Development and Management	395,000,000.00	191,778,664.65	203,221,335.35
1169005300			343,000,000.00	332,250,000.00	10,750,000.00
	0107000000	General Administration Planning and Support Services	343,000,000.00	332,250,000.00	10,750,000.00
1169005400			14,250,000.00	14,249,999.15	0.85
	0108000000	Crop Development and Management	14,250,000.00	14,249,999.15	0.85
1169005500			0.00	3,999,095,568.95	(3,999,095,568.95)
	0120000000		0.00	3,999,095,568.95	(3,999,095,568.95)
1169100600		Support To Improvement Of Added Value To Coffee.	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169102100			1,030,000,000.00	1,030,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	1,030,000,000.00	1,030,000,000.00	0.00
1169102400		Drought Resilience and Sustainable Livelihood Programme in Horn of A.	895,000,000.00	877,099,157.10	17,900,842.90
	0108000000	Crop Development and Management	895,000,000.00	877,099,157.10	17,900,842.90
1169102900		Kenya Cereal Enhancement Programme (KCEP).	2,820,000,000.00	1,988,934,105.55	831,065,894.45
	0108000000	Crop Development and Management	2,820,000,000.00	1,988,934,105.55	831,065,894.45
1169103100		Crop Insurance.	130,000,000.00	213,736,874.00	(83,736,874.00)
	0108000000	Crop Development and Management	130,000,000.00	213,736,874.00	(83,736,874.00)
1169103200		Development of Mau Buffer Tea Zone.	60,000,000.00	60,000,000.00	0.00
	0108000000	Crop Development and Management	60,000,000.00	60,000,000.00	0.00
1169103300			7,293,923,200.00	7,293,923,200.00	0.00

	0108000000	Crop Development and Management	7,293,923,200.00	7,293,923,200.00	0.00
1169103400		Aflatoxin Management.	90,000,000.00	84,980,937.00	5,019,063.00
	0108000000	Crop Development and Management	90,000,000.00	84,980,937.00	5,019,063.00
1169103500		Pyrethrum Industry Recovery.	100,000,000.00	100,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	100,000,000.00	100,000,000.00	0.00
1169103600		Development of Agriculture Technology Innovation centres.	110,000,000.00	53,230,178.40	56,769,821.60
	0108000000	Crop Development and Management	110,000,000.00	53,230,178.40	56,769,821.60
1169103700		Strengthening Mechanization.	20,000,000.00	19,736,693.00	263,307.00
	0108000000	Crop Development and Management	20,000,000.00	19,736,693.00	263,307.00
1169103800		Youth and Women Empowerment in Modern Agriculture Project.	35,000,000.00	25,743,846.20	9,256,153.80
	0107000000	General Administration Planning and Support Services	35,000,000.00	25,743,846.20	9,256,153.80
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169103900		Food Security and Crop Diversification Project.	265,000,000.00	159,925,488.75	105,074,511.25
	0108000000	Crop Development and Management	265,000,000.00	159,925,488.75	105,074,511.25
1169104000			60,000,000.00	60,000,000.00	0.00
	0108000000	Crop Development and Management	60,000,000.00	60,000,000.00	0.00
1169104100		Construction of Educational Complex at Bukura Agricultural College.	20,000,000.00	20,000,000.00	0.00
	0108000000	Crop Development and Management	20,000,000.00	20,000,000.00	0.00
1169104200			20,000,000.00	20,000,000.00	0.00
	0120000000		20,000,000.00	20,000,000.00	0.00
1169104500		Science & Technology Research Programme Support (SATREPS).	0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
1169104700		Capacity Building Project for Enhancement of Rice Production (CADREP.	30,000,000.00	25,000,000.00	5,000,000.00
	0108000000	Crop Development and Management	30,000,000.00	25,000,000.00	5,000,000.00
1169105000		Smallholder Horticulture Empowerment Project (SHEP Plus).	95,500,000.00	67,967,294.00	27,532,706.00
	0108000000	Crop Development and Management	95,500,000.00	67,967,294.00	27,532,706.00
1169105100		Small Scale Irrigation and Value Addition Project.	2,015,714,308.00	1,921,266,792.20	94,447,515.80
	0109000000	Agribusiness and Information Management	2,015,714,308.00	1,921,266,792.20	94,447,515.80
1169105300		Kenya Climate Smart Agriculture Project (KCSAP).	5,180,000,000.00	4,772,551,814.85	407,448,185.15
	0108000000	Crop Development and Management	5,180,000,000.00	4,772,551,814.85	407,448,185.15
1169105400		Construction of Residual Laboratory at PCPB.	50,000,000.00	50,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	50,000,000.00	50,000,000.00	0.00
1169106000		Mechanization of Agricultural Development Project.	15,000,000.00	15,000,000.00	0.00
	0108000000	Crop Development and Management	15,000,000.00	15,000,000.00	0.00
1169106100			0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169106200		National Agricultural & Rural Inclusivity Project (NARIGP).	4,970,000,000.00	4,521,784,881.30	448,215,118.70
	0108000000	Crop Development and Management	4,970,000,000.00	4,521,784,881.30	448,215,118.70
1169106300		Agricultural Sector Development Support Programme II (ASDSP II).	913,000,000.00	707,245,664.50	205,754,335.50
	0108000000	Crop Development and Management	913,000,000.00	707,245,664.50	205,754,335.50
1169106500		Fall Army Worm Mitigation.	388,000,000.00	332,243,585.25	55,756,414.75
	0108000000	Crop Development and Management	388,000,000.00	332,243,585.25	55,756,414.75
1169106600		Cotton Industry Revitalization	30,000,000.00	30,000,000.00	0.00

		Project.			
	0107000000	General Administration Planning and Support Services	30,000,000.00	30,000,000.00	0.00
1169106800		Rural Livelihoods Adaptation to Climate Change (RLACC).	115,327,000.00	95,668,874.15	19,658,125.85
	0108000000	Crop Development and Management	115,327,000.00	95,668,874.15	19,658,125.85
1169106900		Enable Youth Kenya Programme.	1,290,000,000.00	602,728,230.70	687,271,769.30
	0107000000	General Administration Planning and Support Services	1,290,000,000.00	602,728,230.70	687,271,769.30
1169107000		National Value Chain Support Programme.	2,027,000,000.00	1,992,343,806.00	34,656,194.00
	0108000000	Crop Development and Management	2,027,000,000.00	1,992,343,806.00	34,656,194.00
1169107100			0.00	0.00	0.00
	0107000000	General Administration Planning and Support Services	0.00	0.00	0.00
1169107200		Support to Agricultural Input and Output Marketing.	11,777,513.00	11,767,600.00	9,913.00
	0107000000	General Administration Planning and Support Services	11,777,513.00	11,767,600.00	9,913.00
1169107500		Establishment of Liquid Nitrogen Plants - KAGRC.	56,250,000.00	56,250,000.00	0.00
	0120000000		56,250,000.00	56,250,000.00	0.00
1169107600		Sustainable Tse Tse and Trypanosomiasis free areas in Kenya - KENTTE.	61,250,000.00	61,250,000.00	0.00
	0120000000		61,250,000.00	61,250,000.00	0.00
1169107700		Climate Smart Agricultural Productivity Project (CS-APP).	142,000,000.00	5,000,000.00	137,000,000.00
	0120000000		142,000,000.00	5,000,000.00	137,000,000.00
1169107800		Bio-Deposit Organic Fertilizer Extraction & Rehabilitation Project.	1,000,000.00	0.00	1,000,000.00
	0120000000		1,000,000.00	0.00	1,000,000.00
1169108000		Equipping of Milk Research & Processing Plant.	15,000,000.00	15,000,000.00	0.00
	0120000000		15,000,000.00	15,000,000.00	0.00
1169108100			10,000,000.00	10,000,000.00	0.00
	0120000000		10,000,000.00	10,000,000.00	0.00
1169108200		Enhancing Capacity of Kenya School of Agriculture.	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169108300		Construction of Warehouse Receipt System.	18,750,000.00	18,750,000.00	0.00
	0108000000	Crop Development and Management	18,750,000.00	18,750,000.00	0.00
1169108400		Coconut Industry Revitalization Project.	20,000,000.00	20,000,000.00	0.00
	0108000000	Crop Development and Management	20,000,000.00	20,000,000.00	0.00
1169108700			2,056,380,000.00	1,710,054,844.05	346,325,155.95
	0108000000	Crop Development and Management	2,056,380,000.00	1,710,054,844.05	346,325,155.95
1169108800		Embryo Transfer Project - KAGRC	45,000,000.00	45,000,000.00	0.00
	0120000000		45,000,000.00	45,000,000.00	0.00
1169108900		Irish Potatoe Production Revitalization Project	215,000,000.00	182,392,500.45	32,607,499.55
	0107000000	General Administration Planning and Support Services	215,000,000.00	182,392,500.45	32,607,499.55
1169109100			285,000,000.00	31,328,722.80	253,671,277.20
	0108000000	Crop Development and Management	285,000,000.00	31,328,722.80	253,671,277.20
1169109200			15,000,000.00	15,000,000.00	0.00
	0108000000	Crop Development and Management	15,000,000.00	15,000,000.00	0.00
1169109300			100,000,000.00	100,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	100,000,000.00	100,000,000.00	0.00
1169109400		National Agricultural Value Chain Development Project (NAVCDP)	2,100,000,000.00	1,787,964,841.00	312,035,159.00
	0108000000	Crop Development and Management	2,100,000,000.00	1,787,964,841.00	312,035,159.00
1169109500		Understanding Models of Policy Implementation	9,000,000.00	0.00	9,000,000.00
	0108000000	Crop Development and Management	9,000,000.00	0.00	9,000,000.00
		Grand Total	49,257,026,304.00	46,692,429,276.70	2,564,597,027.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

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

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
0107000000		General Administration Planning and Support Services	8,104,813,170.00	6,411,509,674.05	1,693,303,495.95
	2110000	Wages and Salary Contributions	326,700,158.00	284,004,913.95	42,695,244.05
	2210000	Goods and Services	355,430,509.00	288,434,876.90	66,995,632.10
	2220000	Routine Maintenance	14,214,688.00	3,314,882.20	10,899,805.80
	2630000	Grants & Transfer To Other Govt. Units	7,162,155,000.00	5,719,521,890.35	1,442,633,109.65
	2710000	Social Security Benefits	36,377,352.00	20,711,489.40	15,665,862.60
	3110000	Acquisition of Fixed Capital Assets	209,935,463.00	95,521,621.25	114,413,841.75
0108000000		Crop Development and Management	33,301,484,356.00	29,209,228,726.75	4,092,255,629.25
	2110000	Wages and Salary Contributions	610,517,746.00	544,997,752.55	65,519,993.45
	2210000	Goods and Services	6,006,058,168.00	4,575,671,881.10	1,430,386,286.90
	2220000	Routine Maintenance	462,924,078.00	338,584,524.65	124,339,553.35
	2230000	Other Charges	0.00	0.00	0.00
	2520000	Subsidies to Private Enterprises	1,514,480,000.00	1,500,740,624.40	13,739,375.60
	2630000	Grants & Transfer To Other Govt. Units	21,164,854,474.00	19,375,188,723.60	1,789,665,750.40
	2640000	Other Transfers and Emergency Relief	1,450,000,000.00	1,430,000,000.00	20,000,000.00
	3110000	Acquisition of Fixed Capital Assets	2,092,649,890.00	1,444,045,220.45	648,604,669.55
	3120000	Acquisition of Inventories, Stock and Commodities	0.00	0.00	0.00
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
0109000000		Agribusiness and Information Management	2,105,546,126.00	1,978,777,025.75	126,769,100.25
	2110000	Wages and Salary Contributions	74,479,152.00	55,455,952.55	19,023,199.45
	2120000	Social Contributions	5,054,052.00	1,684,684.00	3,369,368.00
	2210000	Goods and Services	514,440,986.00	444,969,381.65	69,471,604.35
	2220000	Routine Maintenance	17,959,631.00	6,260,073.90	11,699,557.10
	2230000	Other Charges	2,500,000.00	75,280.35	2,424,719.65
	2640000	Other Transfers and Emergency Relief	9,763,650.00	2,440,912.00	7,322,738.00
	3110000	Acquisition of Fixed Capital Assets	1,481,348,655.00	1,467,890,741.30	13,457,913.70
0120000000			5,745,182,652.00	9,092,913,850.15	(3,347,731,198.15)
	2110000	Wages and Salary Contributions	29,384,063.00	20,676,566.50	8,707,496.50
	2210000	Goods and Services	3,783,489.00	101,644,370.00	(97,860,881.00)
	2520000	Subsidies to Private Enterprises	0.00	3,366,999,497.95	(3,366,999,497.95)
	2630000	Grants & Transfer To Other Govt. Units	5,711,025,000.00	5,070,651,520.50	640,373,479.50
	3110000	Acquisition of Fixed Capital Assets	990,100.00	845,824.20	144,275.80
	3120000	Acquisition of Inventories, Stock and Commodities	0.00	532,096,071.00	(532,096,071.00)
		Grand Total	49,257,026,304.00	46,692,429,276.70	2,564,597,027.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

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

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
0107000000		General Administration Planning and Support Services	8,104,813,170.00	6,411,509,674.05	1,693,303,495.95
	2110000	Wages and Salary Contributions	326,700,158.00	284,004,913.95	42,695,244.05
	2210000	Goods and Services	355,430,509.00	288,434,876.90	66,995,632.10
	2220000	Routine Maintenance	14,214,688.00	3,314,882.20	10,899,805.80
	2630000	Grants & Transfer To Other Govt. Units	7,162,155,000.00	5,719,521,890.35	1,442,633,109.65
	2710000	Social Security Benefits	36,377,352.00	20,711,489.40	15,665,862.60
	3110000	Acquisition of Fixed Capital Assets	209,935,463.00	95,521,621.25	114,413,841.75
0108000000		Crop Development and Management	33,301,484,356.00	29,209,228,726.75	4,092,255,629.25
	2110000	Wages and Salary Contributions	610,517,746.00	544,997,752.55	65,519,993.45
	2210000	Goods and Services	6,006,058,168.00	4,575,671,881.10	1,430,386,286.90
	2220000	Routine Maintenance	462,924,078.00	338,584,524.65	124,339,553.35
	2230000	Other Charges	0.00	0.00	0.00
	2520000	Subsidies to Private Enterprises	1,514,480,000.00	1,500,740,624.40	13,739,375.60
	2630000	Grants & Transfer To Other Govt. Units	21,164,854,474.00	19,375,188,723.60	1,789,665,750.40
	2640000	Other Transfers and Emergency Relief	1,450,000,000.00	1,430,000,000.00	20,000,000.00
	3110000	Acquisition of Fixed Capital Assets	2,092,649,890.00	1,444,045,220.45	648,604,669.55
	3120000	Acquisition of Inventories, Stock and Commodities	0.00	0.00	0.00
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
0109000000		Agribusiness and Information Management	2,105,546,126.00	1,978,777,025.75	126,769,100.25
	2110000	Wages and Salary Contributions	74,479,152.00	55,455,952.55	19,023,199.45
	2120000	Social Contributions	5,054,052.00	1,684,684.00	3,369,368.00
	2210000	Goods and Services	514,440,986.00	444,969,381.65	69,471,604.35
	2220000	Routine Maintenance	17,959,631.00	6,260,073.90	11,699,557.10
	2230000	Other Charges	2,500,000.00	75,280.35	2,424,719.65
	2640000	Other Transfers and Emergency Relief	9,763,650.00	2,440,912.00	7,322,738.00
	3110000	Acquisition of Fixed Capital Assets	1,481,348,655.00	1,467,890,741.30	13,457,913.70
0120000000			5,745,182,652.00	9,092,913,850.15	(3,347,731,198.15)
	2110000	Wages and Salary Contributions	29,384,063.00	20,676,566.50	8,707,496.50
	2210000	Goods and Services	3,783,489.00	101,644,370.00	(97,860,881.00)
	2520000	Subsidies to Private Enterprises	0.00	3,366,999,497.95	(3,366,999,497.95)
	2630000	Grants & Transfer To Other Govt. Units	5,711,025,000.00	5,070,651,520.50	640,373,479.50
	3110000	Acquisition of Fixed Capital Assets	990,100.00	845,824.20	144,275.80
	3120000	Acquisition of Inventories, Stock and Commodities	0.00	532,096,071.00	(532,096,071.00)
Grand Total			49,257,026,304.00	46,692,429,276.70	2,564,597,027.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

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

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	83,385,436.40	45,795,785.20
Grants from International Organisations	1320000	1,126,586,678.60	566,172,415.95
TOTAL		1,209,972,115.00	611,968,201.15

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	7,082,653,920.55	4,953,789,900.95
Exchequer Releases/ Provisioning Account for Q2	9910201	7,591,284,956.95	6,522,876,337.85
Exchequer Releases/ Provisioning Account for Q3	9910201	11,710,930,911.60	4,726,775,469.75
Exchequer Releases/ Provisioning Account for Q4	9910201	11,711,740,104.05	17,762,693,989.10
TOTAL		38,096,609,893.15	33,966,135,697.65

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

Item Description	Item Code	Current Period	Previous Period
Domestic Currency and Deposit	5110600	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	1,706,862,838.20	1,362,684,570.40
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		1,706,862,838.20	1,362,684,570.40

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	268,300,000.00
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	4,108,579,189.70	4,771,999,991.05
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		4,108,579,189.70	5,040,299,991.05

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
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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	428,997,999.80	492,986,812.70
Basic Wages - Temporary Employees	2110200	164,731,342.75	194,653,994.30
Personal Allowances paid as part of Salary	2110300	310,688,969.00	375,115,213.65
Personal Allowances paid as Reimbursements	2110400	716,874.00	2,867,500.00
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	1,684,684.00	6,738,736.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		906,819,869.55	1,072,362,256.65

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	19,853,847.55	23,909,697.15
Communication, Supplies and Services	2210200	32,174,695.90	30,952,647.30
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	1,743,155,965.55	1,169,614,129.65
Foreign Travel and Subsistence, and other transportation costs	2210400	82,666,578.00	46,561,523.00
Printing, Advertising and Information Supplies and Services	2210500	64,019,866.75	75,333,383.90
Rentals of Produced Assets	2210600	45,256,279.95	38,997,924.95
Training Expenses	2210700	1,194,018,390.90	1,295,961,482.35
Hospitality Supplies and Servi	2210800	99,438,717.00	124,406,884.30
Insurance Costs	2210900	220,334,945.30	238,804,329.30
Specialised Materials and Supp	2211000	801,413,361.95	512,860,946.45
Office and General Supplies and Services	2211100	80,486,536.10	83,629,583.10
Fuel Oil and Lubricants	2211200	90,939,258.10	118,602,696.55
Other Operating Expenses	2211300	936,962,066.60	1,098,586,087.40
Routine Maintenance - Vehicles	2220100	57,032,693.85	35,866,362.75
Routine Maintenance - Other Assets	2220200	291,126,786.90	348,490,555.25
Exchange Rate Losses	2230100	75,280.35	1,302,773.20
TOTAL		5,758,955,270.75	5,243,881,006.60

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	4,867,740,122.35	1,137,222,831.00
TOTAL		4,867,740,122.35	1,137,222,831.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	10,593,831,268.35	11,939,599,987.70

Item Description	Item Code	Current Period	Previous Period
Capital Grants to Government Agencies and other Levels of Government	2630200	19,571,530,866.10	14,940,949,507.55
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	1,430,000,000.00	1,035,456,000.00
TOTAL		31,595,362,134.45	27,916,005,495.25

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	2,440,912.00	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		2,440,912.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	20,711,489.40	16,010,672.10
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		20,711,489.40	16,010,672.10

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	32,191,089.20	130,965,574.85
Refurbishment of Buildings	3110300	155,538,584.35	129,406,633.10
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	1,308,180,249.95	1,381,404,146.60
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	81,499,999.00	171,958,789.00
Overhaul of Vehicles and Other Transport Equipment	3110800	1,696,125.60	1,936,590.00
Purchase of Household Furniture and Institutional Equipment	3110900	150,000.00	225,000.00
Purchase of Office Furniture and General Equipment	3111000	135,252,277.95	112,643,109.40
Purchase of Specialised Plant, Equipment and Machinery	3111100	101,711,867.85	96,724,949.10
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	160,398.00	235,184.50
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	35,614,600.00	281,063,977.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	403,488,901.10	421,697,844.80
Rehabilitation of Civil Works	3111500	752,819,314.20	102,011,180.05
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	532,096,071.00	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		3,540,399,478.20	2,830,272,978.40

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	1,166,704,547.45	331,633,471.75
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	139,038.60	21,265.30
Development Bank Accounts	6540000	22,242,606.60	23,967,965.50
Deposit Bank Account	6550000	70,979,436.60	1,271,964,914.30
Project Specific Bank Accounts	6570000	1,300,207,657.65	3,702,287,711.65
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		2,560,273,286.90	5,329,875,328.50

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	265,375.70	2,094,207.40
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		265,375.70	2,094,207.40

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	0.00	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
TOTAL		0.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	70,979,436.60	46,231,165.25
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	(0.30)
TOTAL		70,979,436.60	46,231,164.95

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	5,329,875,328.50	2,273,174,352.20
Opening Balance Cash	22B	2,094,207.40	3,956,631.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	4,222,000.00
Opening Balance - Deposits	24	(46,231,164.95)	(164,118,413.85)
TOTAL		5,285,738,370.95	2,117,234,569.35

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	1,225,773,904.30	403,170,581.35
County Transfers	9910300	0.00	0.00
TOTAL		1,225,773,904.00	403,170,581.00



STATEMENT OF RECEIPTS AND PAYMENTS

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

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	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	1,209,972,115.00	611,968,201.15
Exchequer releases	4	38,096,609,893.15	33,966,135,697.65
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,706,862,838.20	1,362,684,570.40
Proceeds from Sales of Assets	8	4,108,579,189.70	5,040,299,991.05
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		45,122,024,036.05	40,981,088,460.25
PAYMENTS			
Compensation of Employees	12	906,819,869.55	1,072,362,256.65
Use of goods and Services	13	5,758,955,270.75	5,243,881,006.60
Subsidies	14	4,867,740,122.35	1,137,222,831.00
Transfers to Other Government Units	15	31,595,362,134.45	27,916,005,495.25
Other Grants and Transfers	16	2,440,912.00	0.00
Social Security Benefits	17	20,711,489.40	16,010,672.10
Acquisition of Assets	18	3,540,399,478.20	2,830,272,978.40
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		46,692,429,276.70	38,215,755,240.00
SURPLUS/DEFICIT		(1,570,405,240.65)	2,765,333,220.25

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

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

Current Period: JUL-22 To JUN-23

	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	11,540,000,489.55	(11,540,000,489.55)	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	6,328,700,000.00	0.00	128,930,000.00	6,457,630,000.00	4,108,579,189.70	2,349,050,810.30	63.62%
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	0.00	0.00	0.00%
Total		6,328,700,000.00	0.00	128,930,000.00	6,457,630,000.00	15,648,579,679.25	(9,190,949,679.25)	242.33%
PAYMENTS								
Compensation of Employees	12	1,013,700,000.00	(28,744,829.00)	(168,600,000.00)	816,355,171.00	744,089,448.65	72,265,722.35	91.15%
Use of goods and Services	13	232,528,081.00	(4,305,926.00)	(73,919,986.00)	154,302,169.00	218,732,418.30	(64,430,249.30)	141.76%
Subsidies	14	0.00	0.00	0.00	0.00	3,366,999,497.95	(3,366,999,497.95)	0.00%
Transfers to Other Government Units	15	13,174,000,000.00	0.00	(169,570,000.00)	13,004,430,000.00	10,593,831,268.35	2,410,598,731.65	81.46%
Other Grants and Transfers	16	9,763,650.00	0.00	0.00	9,763,650.00	2,440,912.00	7,322,738.00	25.00%
Social Security Benefits	17	42,000,000.00	0.00	(5,622,648.00)	36,377,352.00	20,711,489.40	15,665,862.60	56.94%
Acquisition of Assets	18	9,708,269.00	0.00	(3,782,328.00)	5,925,941.00	534,754,310.80	(528,828,369.80)	9023.96%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		14,481,700,000.00	(33,050,755.00)	(421,494,962.00)	14,027,154,283.00	15,481,559,345.45	(1,454,405,062.45)	110.37%



Statement of Budget Execution - Recurrent Expenditure

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

Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution - Development Expenditure

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

Current Period: JUL-22 To JUN-23

	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	842,827,500.00	0.00	399,999,500.00	1,242,827,000.00	1,209,972,115.00	32,854,885.00	97.36%
Exchequer releases	4	0.00	0.00	0.00	0.00	26,556,609,403.60	(26,556,609,403.60)	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	2,147,714,309.00	0.00	(240,000,000.00)	1,907,714,309.00	1,706,862,838.20	200,851,470.80	89.47%
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	0.00	0.00	0.00%
Total		2,990,541,809.00	0.00	159,999,500.00	3,150,541,309.00	29,473,444,356.80	(26,322,903,047.80)	935.50%
PAYMENTS								
Compensation of Employees	12	229,780,000.00	0.00	0.00	229,780,000.00	162,730,420.90	67,049,579.10	70.82%
Use of goods and Services	13	6,446,093,855.00	0.00	776,915,525.00	7,223,009,380.00	5,540,222,852.45	1,682,786,527.55	76.70%
Subsidies	14	1,873,000,000.00	0.00	(358,520,000.00)	1,514,480,000.00	1,500,740,624.40	13,739,375.60	99.09%
Transfers to Other Government Units	15	14,697,754,632.00	0.00	7,785,849,842.00	22,483,604,474.00	21,001,530,866.10	1,482,073,607.90	93.41%
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	3,795,698,834.00	0.00	(16,700,667.00)	3,778,998,167.00	3,005,645,167.40	773,352,999.60	79.54%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		27,042,327,321.00	0.00	8,187,544,700.00	35,229,872,021.00	31,210,869,931.25	4,019,002,089.75	88.59%



Statement of Budget Execution - Development Expenditure

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

Current Period: JUL-22 To JUN-23

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution

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

Current Period: JUL-22 To JUN-23

	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	842,827,500.00	0.00	399,999,500.00	1,242,827,000.00	1,209,972,115.00	32,854,885.00	97.36%
Exchequer releases	4	0.00	0.00	0.00	0.00	38,096,609,893.15	(38,096,609,893.15)	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	2,147,714,309.00	0.00	(240,000,000.00)	1,907,714,309.00	1,706,862,838.20	200,851,470.80	89.47%
Proceeds from Sales of Assets	8	6,328,700,000.00	0.00	128,930,000.00	6,457,630,000.00	4,108,579,189.70	2,349,050,810.30	63.62%
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	0.00	0.00	0.00%
Total		9,319,241,809.00	0.00	288,929,500.00	9,608,171,309.00	45,122,024,036.05	(35,513,852,727.05)	469.62%
PAYMENTS								
Compensation of Employees	12	1,243,480,000.00	(28,744,829.00)	(168,600,000.00)	1,046,135,171.00	906,819,869.55	139,315,301.45	86.68%
Use of goods and Services	13	6,678,621,936.00	(4,305,926.00)	702,995,539.00	7,377,311,549.00	5,758,955,270.75	1,618,356,278.25	78.06%
Subsidies	14	1,873,000,000.00	0.00	(358,520,000.00)	1,514,480,000.00	4,867,740,122.35	(3,353,260,122.35)	321.41%
Transfers to Other Government Units	15	27,871,754,632.00	0.00	7,616,279,842.00	35,488,034,474.00	31,595,362,134.45	3,892,672,339.55	89.03%
Other Grants and Transfers	16	9,763,650.00	0.00	0.00	9,763,650.00	2,440,912.00	7,322,738.00	25.00%
Social Security Benefits	17	42,000,000.00	0.00	(5,622,648.00)	36,377,352.00	20,711,489.40	15,665,862.60	56.94%
Acquisition of Assets	18	3,805,407,103.00	0.00	(20,482,995.00)	3,784,924,108.00	3,540,399,478.20	244,524,629.80	93.54%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		41,524,027,321.00	(33,050,755.00)	7,766,049,738.00	49,257,026,304.00	46,692,429,276.70	2,564,597,027.30	94.79%



Statement of Budget Execution

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

Current Period: JUL-22 To JUN-23

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Financial Position

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

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	2,560,273,286.90	5,329,875,328.50
Cash Balances	22B	265,375.70	2,094,207.40
Total Cash And Cash Equivalents		2,560,538,662.60	5,331,969,535.90
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		2,560,538,662.60	5,331,969,535.90
Financial Liabilities			
Accounts Payables - Deposits	24	70,979,436.60	46,231,164.95
NET FINANCIAL ASSETS		2,489,559,226.00	5,285,738,370.95
REPRESENTED BY			
Fund Balance b/fwd	25	5,285,738,370.95	2,117,234,569.35
Prior Year Adjustment	26	(1,225,773,904.30)	403,170,581.35
Surplus/Deficit for the Year		(1,570,405,240.65)	2,765,333,220.25
NET FINANCIAL POSITION		2,489,559,226.00	5,285,738,370.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1169-State Department for Crop Development & Agricultural Research
 Current Period: JUL-22 To JUN-23
 Compare With: JUL-21 To JUN-22

	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	1,209,972,115.00	611,968,201.15
Exchequer releases	4	38,096,609,893.15	33,966,135,697.65
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	906,819,869.55	1,072,362,256.65
Use of goods and Services	13	5,758,955,270.75	5,243,881,006.60
Subsidies	14	4,867,740,122.35	1,137,222,831.00
Transfers to Other Government Units	15	31,595,362,134.45	27,916,005,495.25
Other Grants and Transfers	16	2,440,912.00	0.00
Social Security Benefits	17	20,711,489.40	16,010,672.10
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		24,748,271.65	(113,665,248.90)
Prior year adjustments		(1,225,773,904.30)	403,170,581.35
Net Cash From Operating Activities	A	(5,046,473,423.00)	(517,873,030.35)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	4,108,579,189.70	5,040,299,991.05
Acquisition of Assets	18	3,540,399,478.20	2,830,272,978.40
Net Cash Flow From Investing Activities	B	568,179,711.50	2,210,027,012.65
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,706,862,838.20	1,362,684,570.40
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	1,706,862,838.20	1,362,684,570.40
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(2,771,430,873.30)	3,054,838,552.70
Cash and Cash Equivalent at BEGINNING of The Year		5,331,969,535.90	2,277,130,983.20
Cash and Cash Equivalent at END of The Year	22A+22B	2,560,538,662.60	5,331,969,535.90

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

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

Date: _____
 Date: _____
 Date: _____



Trial Balance Comparison Report

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

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310102 Capital Grants from Foreign Governments	0.00	58,385,436.40	0.00	24,845,513.00
1310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	58,385,436.40	0.00	24,845,513.00
1310202 Capital Grants from Foreign Governments	0.00	25,000,000.00	0.00	20,950,272.20
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	25,000,000.00	0.00	20,950,272.20
1310000 Grants from Foreign Governments	0.00	83,385,436.40	0.00	45,795,785.20
1320202 Capital Grants from International Organizations	0.00	1,126,586,678.60	0.00	566,172,415.95
1320200 Grants from International Organizations - Direct Payments AIA	0.00	1,126,586,678.60	0.00	566,172,415.95
1320000 Grants from International Organisations	0.00	1,126,586,678.60	0.00	566,172,415.95
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	428,997,999.80	0.00	492,986,812.70	0.00
2110100 Basic Salaries - Permanent Employees	428,997,999.80	0.00	492,986,812.70	0.00
2110201 Contractual Employees	144,040,714.00	0.00	171,736,021.05	0.00
2110202 Casual Labour - Others	20,690,628.75	0.00	22,917,973.25	0.00
2110200 Basic Wages - Temporary Employees	164,731,342.75	0.00	194,653,994.30	0.00
2110301 House Allowance	178,505,643.35	0.00	193,105,902.10	0.00
2110306 Foreign Service Allowance (Overseas Addition)	6,645,774.00	0.00	26,583,096.00	0.00
2110307 Hardship Allowance	1,305,864.50	0.00	1,512,300.00	0.00
2110311 Transfer Allowance	896,630.00	0.00	842,900.00	0.00
2110312 Responsibility Allowance	3,138,039.35	0.00	568,172.75	0.00
2110313 Entertainment Allowance	1,970,645.20	0.00	2,450,390.85	0.00
2110314 Transport Allowance	81,735,330.25	0.00	84,029,094.75	0.00
2110315 Extreneous Allowance	24,649,754.25	0.00	34,956,893.70	0.00
2110317 Domestic Servant Allowance	489,354.80	0.00	561,593.30	0.00
2110318 n Practising Allowance	719,000.00	0.00	720,000.00	0.00
2110320 Leave Allowance	9,432,933.30	0.00	12,184,870.20	0.00
2110327 Ministerial Allowance	1,200,000.00	0.00	3,600,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	14,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	310,688,969.00	0.00	375,115,213.65	0.00
2110402 Refund of Medical Expenses - Inpatient	716,874.00	0.00	2,867,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	716,874.00	0.00	2,867,500.00	0.00
2110000 Wages and Salary Contributions	905,135,185.55	0.00	1,065,623,520.65	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	1,684,684.00	0.00	6,738,736.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	1,684,684.00	0.00	6,738,736.00	0.00
2120000 Social Contributions	1,684,684.00	0.00	6,738,736.00	0.00
2210101 Electricity	11,894,783.15	0.00	16,428,799.00	0.00
2210102 Water and Sewarage Charges	2,892,180.50	0.00	3,033,577.90	0.00
2210103 Gas expenses	272,006.00	0.00	190,624.00	0.00
2210106 Utilities, Supplies- Other (4,794,877.90	0.00	4,256,696.25	0.00
2210100 Utilities, Supplies and Services	19,853,847.55	0.00	23,909,697.15	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	22,889,132.40	0.00	18,824,274.00	0.00
2210202 Internet Connections	9,164,533.50	0.00	11,718,079.30	0.00
2210203 Courier & Postal Services	111,130.00	0.00	402,794.00	0.00
2210205 Satellite Access Services	9,900.00	0.00	7,500.00	0.00
2210200 Communication, Supplies and Services	32,174,695.90	0.00	30,952,647.30	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	74,282,468.80	0.00	88,429,509.80	0.00
2210302 Accommodation - Domestic Travel	21,346,016.75	0.00	49,952,871.10	0.00
2210303 Daily Subsistence Allowance	1,647,411,260.00	0.00	1,030,427,098.75	0.00
2210304 Sundry Items (e.g. airport tax, taxis,	116,220.00	0.00	804,650.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
etc?)				
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,743,155,965.55	0.00	1,169,614,129.65	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	0.00	0.00	12,605,873.00	0.00
2210402 Accommodation	0.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	82,666,578.00	0.00	33,930,650.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	25,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	82,666,578.00	0.00	46,561,523.00	0.00
2210502 Publishing & Printing Services	27,462,260.00	0.00	36,560,299.70	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	247,597.40	0.00	1,057,702.20	0.00
2210504 Advertising, Awareness and Publicity Campaigns	35,797,567.35	0.00	33,700,139.00	0.00
2210505 Trade Shows and Exhibitions	512,442.00	0.00	4,015,243.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	64,019,866.75	0.00	75,333,383.90	0.00
2210602 Payment of Rents and Rates - Residential	3,160,137.60	0.00	10,122,881.20	0.00
2210603 Rents and Rates - Non-Residential	37,591,358.15	0.00	25,869,815.75	0.00
2210604 Hire of Transport, Equipment	4,504,784.20	0.00	3,005,228.00	0.00
2210600 Rentals of Produced Assets	45,256,279.95	0.00	38,997,924.95	0.00
2210701 Travel Allowance	864,232,774.30	0.00	798,365,018.70	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	13,732,775.00	0.00	101,612,403.00	0.00
2210703 Production and Printing of Training Materials	29,143,816.50	0.00	29,203,345.25	0.00
2210704 Hire of Training Facilities and Equipment	50,129,582.25	0.00	66,500,139.60	0.00
2210706 Book Allowance	0.00	0.00	25,099,601.00	0.00
2210708 Trainer Allowance	13,292,350.00	0.00	9,579,200.00	0.00
2210709 Research Allowance	3,639,752.00	0.00	22,901,312.00	0.00
2210710 Accommodation Allowance	99,365,107.55	0.00	28,544,695.80	0.00
2210711 Tuition Fees Allowance	51,001,579.00	0.00	168,577,200.00	0.00
2210712 Trainee Allowance	69,480,654.30	0.00	45,578,567.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	0.00	0.00
2210700 Training Expenses	1,194,018,390.90	0.00	1,295,961,482.35	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	17,442,741.00	0.00	16,476,173.00	0.00
2210802 Boards, Committees, Conferences and Seminars	81,995,976.00	0.00	107,774,911.30	0.00
2210808 Purchase of Coffins	0.00	0.00	155,800.00	0.00
2210800 Hospitality Supplies and Servi	99,438,717.00	0.00	124,406,884.30	0.00
2210904 Motor Vehicle Insurance	5,163,196.30	0.00	4,780,421.00	0.00
2210910 Medical Insurance	30,472,092.00	0.00	15,067,424.00	0.00
2210999 Insurance Costs - Other (Budge	184,699,657.00	0.00	218,956,484.30	0.00
2210900 Insurance Costs	220,334,945.30	0.00	238,804,329.30	0.00
2211003 Veterinarian Supplies and Materials	180,000.00	0.00	50,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	168,288,040.00	0.00	71,845,777.00	0.00
2211005 Chemicals and Industrial Gases	0.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	22,143,000.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	582,433,312.30	0.00	338,756,097.45	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	19,650,366.65	0.00	87,821,636.00	0.00
2211009 Education and Library Supplies	813,500.00	0.00	1,790,900.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211015 Foods and Rations	2,580,000.00	0.00	4,000,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	417,000.00	0.00	2,266,400.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	450,000.00	0.00
2211023 Supplies for Production	4,514,600.00	0.00	5,282,550.00	0.00
2211029 Purchase of Safety Gear	393,543.00	0.00	597,586.00	0.00
2211000 Specialised Materials and Supp	801,413,361.95	0.00	512,860,946.45	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	48,657,692.50	0.00	62,471,594.70	0.00
2211102 Supplies and Accessories for Computers and Printers	26,490,176.35	0.00	19,152,986.40	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	5,338,667.25	0.00	2,005,002.00	0.00
2211100 Office and General Supplies and Services	80,486,536.10	0.00	83,629,583.10	0.00
2211201 Refined Fuels and Lubricants for	90,616,758.10	0.00	117,965,196.55	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Transport				
2211202 Refined Fuels and Lubricants for Production	172,500.00	0.00	262,500.00	0.00
2211203 Refined Fuels and Lubricants -- Other	150,000.00	0.00	187,500.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	187,500.00	0.00
2211200 Fuel Oil and Lubricants	90,939,258.10	0.00	118,602,696.55	0.00
2211301 Bank Service Commission and Charges	201,463.00	0.00	320,424.00	0.00
2211305 Contracted Guards and Cleaning Services	21,052,369.00	0.00	16,736,788.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	670,550.00	0.00	650,698.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	31,802,764.00	0.00	51,008,254.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	1,356,046.00	0.00
2211310 Contracted Professional Services	525,061,563.50	0.00	554,738,549.45	0.00
2211311 Contracted Technical Services	245,962,857.10	0.00	473,425,327.95	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211323 Laundry Expenses	270,000.00	0.00	350,000.00	0.00
2211335 Monitoring and Evaluation Expenses	111,940,500.00	0.00	0.00	0.00
2211300 Other Operating Expenses	936,962,066.60	0.00	1,098,586,087.40	0.00
2210000 Goods and Services	5,410,720,509.65	0.00	4,858,221,315.40	0.00
2220101 Maintenance Expenses - Motor Vehicles	57,032,693.85	0.00	35,866,362.75	0.00
2220100 Routine Maintenance - Vehicles	57,032,693.85	0.00	35,866,362.75	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	116,346,931.20	0.00	173,287,932.50	0.00
2220202 Maintenance of Office Furniture and Equipment	1,299,173.00	0.00	307,344.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,371,552.75	0.00	6,339,892.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	101,322,634.95	0.00	113,432,352.25	0.00
2220209 Minor Alterations to Buildings and Civil Works	61,774,286.00	0.00	51,968,560.00	0.00
2220210 Maintenance of Computers, Software, and Networks	8,802,527.00	0.00	2,592,474.50	0.00
2220212 Maintenance of Communications Equipment	209,682.00	0.00	562,000.00	0.00
2220200 Routine Maintenance - Other Assets	291,126,786.90	0.00	348,490,555.25	0.00
2220000 Routine Maintenance	348,159,480.75	0.00	384,356,918.00	0.00
2230102 Foreign Exchange Rates Loss	75,280.35	0.00	1,302,773.20	0.00
2230100 Exchange Rate Losses	75,280.35	0.00	1,302,773.20	0.00
2230000 Other Charges	75,280.35	0.00	1,302,773.20	0.00
2520199 Subsidies to Non- Financial Private Enterp	3,366,999,497.95	0.00	0.00	0.00
2520100 Subsidies to Non- Financial Private Enterprises	3,366,999,497.95	0.00	0.00	0.00
2520201 Subsidies to Financial Private Enterprises	1,500,740,624.40	0.00	1,137,222,831.00	0.00
2520200 Subsidies to Financial Private Enterprises	1,500,740,624.40	0.00	1,137,222,831.00	0.00
2520000 Subsidies to Private Enterprises	4,867,740,122.35	0.00	1,137,222,831.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	10,223,841,352.00	0.00	11,577,599,987.70	0.00
2630152 Bukura Agricultural College	369,989,916.35	0.00	362,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	10,593,831,268.35	0.00	11,939,599,987.70	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	10,446,428,140.65	0.00	6,090,914,576.40	0.00
2630203 Capital Grants to Other levels of government	9,125,102,725.45	0.00	8,850,034,931.15	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	19,571,530,866.10	0.00	14,940,949,507.55	0.00
2630000 Grants & Transfer To Other Govt. Units	30,165,362,134.45	0.00	26,880,549,495.25	0.00
2640102 Scholarships and other Educational Benefits - Tertiary Education	2,440,912.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	2,440,912.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	1,430,000,000.00	0.00	1,035,456,000.00	0.00
2640500 Other Capital Grants and Trans	1,430,000,000.00	0.00	1,035,456,000.00	0.00
2640000 Other Transfers and Emergency Relief	1,432,440,912.00	0.00	1,035,456,000.00	0.00

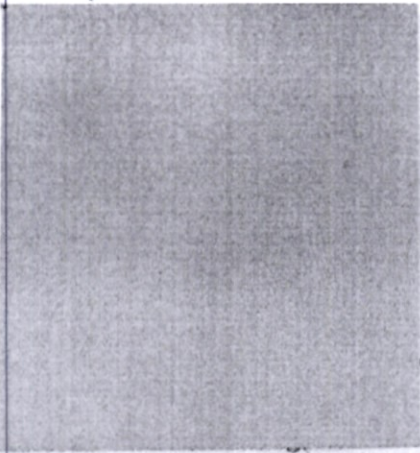
Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2710102 Gratuity - Civil Servants	20,711,489.40	0.00	16,010,672.10	0.00
2710100 Government Pension and Retirement Benefits	20,711,489.40	0.00	16,010,672.10	0.00
2710000 Social Security Benefits	20,711,489.40	0.00	16,010,672.10	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	32,191,089.20	0.00	130,965,574.85	0.00
3110200 Construction of Building	32,191,089.20	0.00	130,965,574.85	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	5,980,390.00	0.00
3110302 Refurbishment of Non-Residential Buildings	155,538,584.35	0.00	123,426,243.10	0.00
3110300 Refurbishment of Buildings	155,538,584.35	0.00	129,406,633.10	0.00
3110502 Water Supplies and Sewerage	100,000.00	0.00	100,000.00	0.00
3110504 Other Infrastructure and Civil Works	1,308,080,249.95	0.00	1,381,304,146.60	0.00
3110500 Construction and Civil Works	1,308,180,249.95	0.00	1,381,404,146.60	0.00
3110701 Purchase of Motor Vehicles	81,499,999.00	0.00	108,205,789.00	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	63,753,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	81,499,999.00	0.00	171,958,789.00	0.00
3110801 Overhaul of Vehicles	1,696,125.60	0.00	1,936,590.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,696,125.60	0.00	1,936,590.00	0.00
3110902 Purchase of Household and Institutional Appliances	150,000.00	0.00	225,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	150,000.00	0.00	225,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	40,268,303.95	0.00	3,136,775.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	91,315,774.00	0.00	71,789,598.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	36,724,136.40	0.00
3111009 Purchase of other Office Equipment	3,668,200.00	0.00	992,600.00	0.00
3111000 Purchase of Office Furniture and General Equipment	135,252,277.95	0.00	112,643,109.40	0.00
3111103 Purchase of Agricultural Machinery and Equipment	71,852,643.90	0.00	44,897,399.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	28,176,723.95	0.00	29,479,999.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	8,997,850.10	0.00
3111110 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,682,500.00	0.00	2,714,000.00	0.00
3111112 Purchase of Software	0.00	0.00	10,635,701.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	101,711,867.85	0.00	96,724,949.10	0.00
3111201 Overhaul of Plant, Machinery and Equipment	160,398.00	0.00	235,184.50	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	160,398.00	0.00	235,184.50	0.00
3111301 Purchase of Certified Crop Seed	35,614,600.00	0.00	281,063,977.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	35,614,600.00	0.00	281,063,977.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	236,484,506.70	0.00	314,983,884.80	0.00
3111499 Research, Feasibility Studies	167,004,394.40	0.00	106,713,960.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	403,488,901.10	0.00	421,697,844.80	0.00
3111504 Other Infrastructure and Civil Works	752,819,314.20	0.00	102,011,180.05	0.00
3111500 Rehabilitation of Civil Works	752,819,314.20	0.00	102,011,180.05	0.00
3110000 Acquisition of Fixed Capital Assets	3,008,303,407.20	0.00	2,830,272,978.40	0.00
3120101 Maize and Beans	532,096,071.00	0.00	0.00	0.00
3120100 Acquisition of Strategic Stocks	532,096,071.00	0.00	0.00	0.00
3120000 Acquisition of Inventories, Stock and Commodities	532,096,071.00	0.00	0.00	0.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	0.00	0.00	214,300,000.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	0.00	0.00	54,000,000.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	0.00	0.00	268,300,000.00
3510000 Receipts from the Sale of Fixed Assets	0.00	0.00	0.00	268,300,000.00
3520304 Sale of Goods and Fees for Services	0.00	4,108,579,189.70	0.00	4,771,999,991.05
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	4,108,579,189.70	0.00	4,771,999,991.05

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3520000 Receipts from Sales of Inventories	0.00	4,108,579,189.70	0.00	4,771,999,991.05
5120202 Borrowing from International Organizations	0.00	1,706,862,838.20	0.00	1,362,684,570.40
5120200 Foreign Borrowing-Direct Payments	0.00	1,706,862,838.20	0.00	1,362,684,570.40
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,706,862,838.20	0.00	1,362,684,570.40
6510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	1,031,414,730.45	0.00	331,633,471.75	0.00
6510341 Maize Flour Subsidy	904,431.00	0.00	0.00	0.00
6510346 NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT	134,385,386.00	0.00	0.00	0.00
6510300	1,166,704,547.45	0.00	331,633,471.75	0.00
6510000 Special Accounts	1,166,704,547.45	0.00	331,633,471.75	0.00
6530101 Ministry HQ Recurrent Bank A/C	139,038.60	0.00	21,265.30	0.00
6530100 Recurrent Bank Accounts	139,038.60	0.00	21,265.30	0.00
6530000 Recurrent Bank Accounts	139,038.60	0.00	21,265.30	0.00
6540101 Ministry HQ Development Bank A	18,479.90	0.00	18,889.00	0.00
6540119 Drought Resilience and Sustainable Land Project (DRSLP) GOK	9,133,354.60	0.00	5,689,521.20	0.00
6540100 Development Bank Accounts	9,151,834.50	0.00	5,708,410.20	0.00
6541113 Fertilizer Proceeds Account	0.00	0.00	0.00	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	8,823,068.35	0.00	76,741.35	0.00
6541119 Small Scale Irrigation and Value Addition Project (Grant)	3,659,787.45	0.00	93,867.70	0.00
6541131 Enable Youth Kenya Programme	607,916.30	0.00	18,088,946.25	0.00
6541100	13,090,772.10	0.00	18,259,555.30	0.00
6540000 Development Bank Accounts	22,242,606.60	0.00	23,967,965.50	0.00
6550101 Ministry HQ Deposit Bank A/C	70,979,436.60	0.00	1,271,964,914.30	0.00
6550100 Deposit Bank Accounts	70,979,436.60	0.00	1,271,964,914.30	0.00
6550000 Deposit Bank Account	70,979,436.60	0.00	1,271,964,914.30	0.00
6570101 Co-Operative Bank of Kenya (He	1,300,207,657.65	0.00	3,702,287,711.65	0.00
6570100 Project Specific Bank Accounts	1,300,207,657.65	0.00	3,702,287,711.65	0.00
6570000 Project Specific Bank Accounts	1,300,207,657.65	0.00	3,702,287,711.65	0.00
6580101 Cash	265,375.70	0.00	2,094,207.40	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	265,375.70	0.00	2,094,207.40	0.00
6580000 Cash in Hand	265,375.70	0.00	2,094,207.40	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	70,979,436.60	0.00	46,231,165.25
7310100 General Deposits Items	0.00	70,979,436.60	0.00	46,231,165.25
7310000 Deposits	0.00	70,979,436.60	0.00	46,231,165.25
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.30	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320100 Salary Deductions	0.00	0.00	0.30	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.30	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	115,433,693,831.90	0.00	77,337,083,938.75
9910209 Remittances to Exchequer Miscellaneous Revenue	806,911,213.50	0.00	0.00	418,862,690.80
9910200 Exchequer Provisions	806,911,213.50	115,433,693,831.90	0.00	77,755,946,629.55
9910401 Banks- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910403 Receivables- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910400 Prior Year Adjustments	0.00	0.00	0.00	0.00
9910000 Provisions	806,911,213.50	115,433,693,831.90	0.00	77,755,946,629.55
9990101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990100 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990200 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990400 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9999999 Consolidated Fund	74,188,070,205.60	0.00	42,987,267,728.20	0.00
9999900	74,188,070,205.60	0.00	42,987,267,728.20	0.00
9990000 Opening Balance Reserves	84,190,672,093.60	11,720,463,835.00	52,989,869,616.20	11,720,463,835.00
Total	134,250,551,246.40	134,250,551,246.40	96,537,594,392.40	96,537,594,392.40

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

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



THE TEA BOARD OF KENYA
RECEIVED
17 AUG 2023 14:27
P. O. Box 20064 - 00200
NAIROBI, KENYA

REPUBLIC OF KENYA



MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT
STATE DEPARTMENT FOR CROP DEVELOPMENT

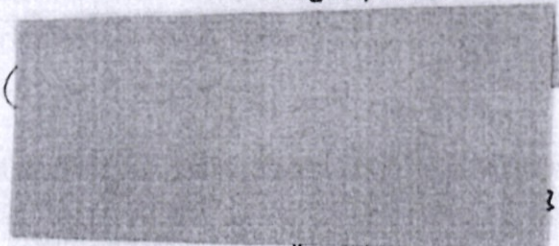
Telegraphic Address "MINAG"NAIROBI
Telephone: 718870/9
When replying please quote;
cdarprincipalsecretary@gmail.com

KILIMO HOUSE
CATHEDRAL ROAD
P.O. Box 30028
NAIROBI

Ref. MOALF&C/ACCTS/FUNDS TRANS/VOL.1/73

7th August, 2023

Chief Executive Officer
Tea Board of Kenya
P.O. Box 20064-00200
NAIROBI



RE: CONFIRMATION OF TRANSFERS FOR RECURRENT AND DEVELOPMENT TO SAGAS

The State Department for Crop Development wishes to confirm the amounts disbursed to you as at 30th June 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Douglas K. Mutemi
For: PRINCIPAL SECRETARY

Confirmation of Amounts received by Tea Board of Kenya as at 30 June 2023

Amount Disbursed by State Department for Crop Development as at 30 June 2023						Amount Received by Tea Board of Kenya as at 30 June, 2023	Difference (Kshs) (F)=(D-E)
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT222712QQG7	28-Sep-22	25,000,000.00			25,000,000.00	25,000,000	-
FT22216Z6J3Z	4-Aug-22	25,000,000.00			25,000,000.00	25,000,000	-
FT222704KZXZ	27-Sep-22	25,000,000.00			25,000,000.00	25,000,000	-
FT22318J0LHF	14-Nov-22	25,000,000.00			25,000,000.00	25,000,000	-
FT22341B0RVD	7-Dec-22	25,000,000.00			25,000,000.00	25,000,000	-
FT230137ZKVZ	13-Jan-23	25,000,000.00			25,000,000.00	25,000,000	-
FT230447RSGQ	13-Feb-23	25,000,000.00			25,000,000.00	25,000,000	-
FT231577D8TX	6-Jun-23	25,000,000.00			25,000,000.00	25,000,000	-
FT231602PL9K	9-Jun-22	25,000,000.00			25,000,000.00	25,000,000	-
FT231841LJOP	10-Jun-22	25,000,000.00			25,000,000.00	25,000,000	-
TOTAL					250,000,000.00		

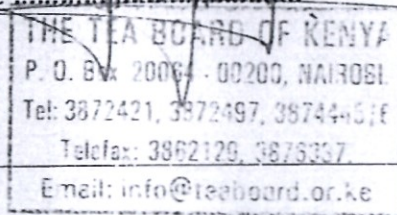
I confirm that the amounts show above are correct as of the date indicated.

Head of Accounts Department

Name: JOHN KARUKI


Signature

Date: 29/08/2023




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

Commodities Fund
Annual Report and Financial Statements for the Year ended 30th June 2023

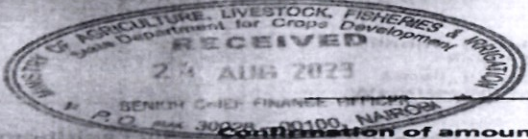


REPUBLIC OF KENYA

Commodities Fund



Phone: (+254)728 60 427/8;
Fax: +254-20-2: 10816
Email: info@comfund.co.ke
Website: www.comfund.co.ke



Continuation of amounts received by Commodities Fund as at 30th June 2023

Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] as at 30th June 2023				Amount Received by (Beneficiary Entity) (Ksh) as at 30th June 2023	Differences (Ksh) (P)-(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
FT22216CQ05G	4/8/2022	4,166,666.65			4,166,666.65	4,166,666.15	-
FT2227031LNC	27/9/2022	4,166,666.65			4,166,666.65	4,166,666.15	-
FT22271RPPR3	26/9/2022	4,166,666.65			4,166,666.65	4,166,666.15	-
FT2229296FPP			5,000,000.00		5,000,000.00	-	5,000,000.00
FT222928XVDO	19/10/2022		10,000,000.00		10,000,000.00	25,000,000.10	(15,000,000.00)
FT22318QNGFN	14/11/2022	4,166,666.65			4,166,666.65	4,166,666.15	-
FT22341H9MFX	7/12/2022	4,166,666.65			4,166,666.65	4,166,666.15	-
FT23013C91QX	13/01/2023	4,166,666.70			4,166,666.70	4,166,666.15	-
FT23044SZX8B	13/2/2023	4,166,666.70			4,166,666.70	8,333,333.10	(4,166,666.60)
FT23157N3VBR	6/6/2023	3,611,111.00			3,611,111.00	12,499,999.15	(8,888,888.95)
FT2316060JSN	9/6/2023	3,611,111.00			3,611,111.00	4,166,666.15	(555,555.65)
S05264911	29/6/2023		10,000,000.00		10,000,000.00	12,500,000.10	(2,500,000.00)
S05264920	29/6/2023		10,000,000.00		10,000,000.00	12,500,000.10	(2,500,000.00)
Total		35,388,888.65	35,000,000.00	-	71,388,888.65	99,999,999.10	(28,611,111.20)

I confirm that the Amount above are correct as of as of the date indicated
Head of Account Department

Name: S. L. N. Nyaga
Date: 24/8/2023

Signature: 



PCPB/FIN/2023-2024/002

12th July 2023

Principal Secretary
State Department for Crop Development
P. O. Box 30028
NAIROBI
Attention: Chief Finance Officer

RE: GRANT FOR 2022/2023

The Pest Control Products Board wishes to confirm the amounts disbursed from the Ministry as at 30th June 2023 as indicated in the table below:-

CONFIRMATION OF AMOUNTS RECEIVED BY PEST CONTROL PRODUCTS BOARD AS AT 30TH JUNE 2023				
Month	Date Disbursed	Recurrent (A)	Amount received by Pest Control Products Board as at 30 th June 2023 (Total) (B)	Differences Kshs (C)=(A)-(B)
July Grant	04/08/2022	8,750,000.00	8,750,000.00	Nil
August Grant	27/09/2022	8,750,000.00	8,750,000.00	Nil
September Grant	28/09/2022	8,750,000.00	8,750,000.00	Nil
October Grant	14/12/2022	8,750,000.00	8,750,000.00	Nil
November Grant	07/12/2022	8,750,000.00	8,750,000.00	Nil
December Grant	13/01/2023	8,750,000.00	8,750,000.00	Nil
January Grant	13/02/2023	8,750,000.00	8,750,000.00	Nil

February Grant	08/03/2023	8,750,000.00	8,750,000.00	Nil
March Grant	14/04/2023	8,750,000.00	7,958,333.00	791,667.00
April Grant	06/06/2023	8,750,000.00	8,750,000.00	Nil
May Grant	03/07/2023	8,750,000.00	8,750,000.00	Nil
June Grant	03/07/2023	8,750,000.00	8,750,000.00	Nil
Total		105,000,000.00	82,424,796.00	791,667.00

Development Grant

Month	Date Disbursed	Development	Amount received	Difference
October 2022	19/10/2022	21,250,000.00	21,250,000.00	Nil
June 2023	29/06/2023	28,750,000.00	28,750,000.00	Nil
			50,000,000.00	

Head of Accounts department of beneficiary entity:

Name: Bernard Mwaniki Sign:  Date 12/7/2023

Yours



Dr. Esther Kimani
CHIEF EXECUTIVE/SECRETARY

Copy to: Director General Accounting and Quality Assurance
The National Treasury
NAIROBI

REPUBLIC OF KENYA



H-Finance
FYA
17/8/2023

MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT
STATE DEPARTMENT FOR CROP DEVELOPMENT

Telegraphic Address "MINAG" NAIROBI
Telephone: 718870/9
When replying please quote;
cdarprincipalsecretary@gmail.com

KILIMO HOUSE
CATHEDRAL ROAD
P.O. Box 30028
NAIROBI

Ref. MOALF&C/ACCTS/FUNDS TRANS/VOL.1/72

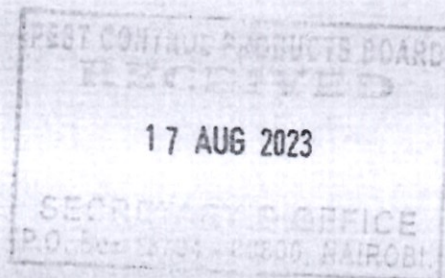
7th August, 2023

Managing Director
Pest Control & Products Board (PCPB)
P.O. Box 13794
NAIROBI

RE: CONFIRMATION OF TRANSFERS FOR RECURRENT AND DEVELOPMENT TO SAGAS

The State Department for Crop Development wishes to confirm the amounts disbursed to you as at 30th June 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Douglas K. Mutemi
For: PRINCIPAL SECRETARY

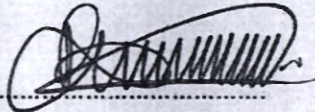


Confirmation of Amounts received by Pest Control Board as at 30 June 2023

Amount Disbursed by State Department for Crop Development as at 30 June 2023						Amount Received by Pest Control Board as at 30 June, 2023	Difference (Kshs) (F)=(D-E)
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT22271XX23Z	28-Sep-22	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT22216RVCJ9	4-Aug-22	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT22270XL6LS	27-Sep-22	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT22318SMLB9	14-Nov-22	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT223415RF36	7-Dec-22	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT230132129X	13-Jan-23	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT23044KCB97	13-Feb-23	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT230671FCYG	8-Mar-23	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT231048QJV2	14-Apr-23	7,958,333.00			7,958,333.00	7,958,333 ✓	
FT23157LTVJL	6-Jun-23	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT231844KN2V	3-Jul-23	8,750,000.00			8,750,000.00	8,750,000 ✓	
FT231844JJJQ	3-Jul-23	8,750,000.00			8,750,000.00	8,750,000 ✓	

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

Head of Accounts Department

Name Bernard Mungira Signature 

Date 17/08/2023

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

RECEIVED
KALRO
17 AUG 2023

REPUBLIC OF KENYA



Attn: Director
finance
[Signature]
21/8/23

MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT
STATE DEPARTMENT FOR CROP DEVELOPMENT

Telegraphic Address "MINAG" NAIROBI
Telephone: 718870/9
When replying please quote;
cdarprincipalsecretary@gmail.com

KILIMO HOUSE
CATHEDRAL ROAD
P.O. Box 30028
NAIROBI

Ref. MOALF&C/ACCTS/FUNDS TRANS/VOL.I/61

7th August, 2023

Director General
Kenya Agricultural Livestock Research Organisation (KALRO)
P.O. Box 57811
NAIROBI

RE: CONFIRMATION OF TRANSFERS FOR RECURRENT AND DEVELOPMENT TO SAGAS

The State Department for Crop Development wishes to confirm the amounts disbursed to you as at 30th June 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Douglas K. Mutemi
For: PRINCIPAL SECRETARY

Budget Section
Please let provide
the required information.
[Signature]
21/8/2023



KENYA AGRICULTURAL & LIVESTOCK RESEARCH ORGANIZATION

Our Ref: KALRO/4/048/VOL.XVI/99

Date: 22nd August 2023

Principal Secretary,
State Department for Crop Development,
Ministry of Agriculture and Livestock Development,
P.O. Box 30028,
NAIROBI.

MOAL&F/CORR

22 AUG 2023

STATE DEPT. OF AGRICULTURE
EXTERNAL DOCUMENT

Dear Sir,

RE: CONFIRMATION OF RECURRENT & DEVELOPMENT FUNDS TO KALRO-2022/2023 FY

Refer to your letter Ref. MOALF&C/ACCTS/FUNDS TRANS/VOL.1/61 dated 7th August 2023 on above subject.

Attached find signed and stamped confirmation letter for transfers of GoK Recurrent & Development funds from the Ministry of Agriculture and Livestock Development - State Department of Crops Development.

Thank You.

David W. Muriithi

David W. Muriithi
Director, Finance & Accounts

For: Director General.

Confirmation of Amounts received by Kenya Agricultural Research Institute (KALRO) as at 30 June 2023

Reference Number	Amount Disbursed by State Department for Crop Development as at 30 June 2023					Amount Received by xxxxxas at 30 June, 2023	Difference (Kshs) (F)=(D-E)
	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) ©	Total (Kshs) (D)=(A+B+C)		
FT22271L36N4	28-Sep-22	359,583,333.30			359,583,333.30	359,583,333.30	NIL
FT2221683ZB4	4-Aug-22	359,583,333.30			359,583,333.30	359,583,333.30	NIL
FT2227038CPG	27-Sep-22	359,583,333.30			359,583,333.30	359,583,333.30	NIL
FT22318DL286	14-Nov-22	359,583,333.30			359,583,333.30	359,583,333.30	NIL
FT22341FLJDO	7-Dec-22	359,583,333.30			359,583,333.30	359,583,333.30	NIL
FT23013KJP6V	13-Jan-23	359,583,333.35			359,583,333.35	359,583,333.35	NIL
FT23044CK0SJ	13-Feb-23	359,583,333.35			359,583,333.35	359,583,333.35	NIL
FT23067T0SNX	8-Mar-23	341,837,500.00			341,837,500.00	341,837,500.00	NIL
FT23104D6HVB	14-Apr-23	270,854,166.00			270,854,166.00	270,854,166.00	NIL
FT231573033P	6-Jun-23	341,837,500.00			341,837,500.00	341,837,500.00	NIL
FT231604VTSS	9-Jun-23	368,456,250.00			368,456,250.00	368,456,250.00	NIL
FT23185XD1V8	4-Jul-23	300,000,000.00			300,000,000.00	300,000,000.00	NIL
FT22292DY7JW	19-Oct-22		2,500,000.00		2,500,000.00	2,500,000.00	NIL
FT22292NP0GP	19-Oct-22		8,500,000.00		8,500,000.00	8,500,000.00	NIL
FT22292B1S48	19-Oct-22		10,000,000.00		10,000,000.00	10,000,000.00	NIL
FT22292K7SM0	19-Oct-22		10,000,000.00		10,000,000.00	10,000,000.00	NIL
FT223322CK2S	28-Nov-22		70,099,100.70		70,099,100.70	70,099,100.70	NIL
FT23180H655K	29-Jun-23		1,500,000.00		1,500,000.00	1,500,000.00	NIL
FT231809LLXN	29-Jun-23		2,500,000.00		2,500,000.00	2,500,000.00	NIL
FT231801HYZ0	29-Jun-23		5,000,000.00		5,000,000.00	5,000,000.00	NIL
FT23180FKOXQ	29-Jun-23		10,000,000.00		10,000,000.00	10,000,000.00	NIL
					4,260,167,849.90	4,260,167,849.90	-

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

Head of Accounts Department

Name EBBY MUSIMBI

Signature [Signature]



Date 22/8/2023

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





Commodities Fund



Utalii House- 11th Floor,
Utalii Street, Off Uhuru Highway
P.O. Box 52714 – 00200
NAIROBI

Phone: (+254)728 602427/8;
Fax: +254-20-2210816
Email: info@comfund.co.ke
Website: www.comfund.co.ke

Confirmation of amounts received by Commodities Fund as at 30th June 2023

Amounts Disbursed by [SC/SAGA/Fund] as at 30th June 2023						Amount Received by (beneficiary Entity) (Kshs) as at 30th June 2022	Differences (Kshs) (F)=(D-E)	
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)			Comments
FT22216CQ05G	04/08/2022	4,166,667			4,166,667	4,166,667	-	
FT2227031LNC	27/09/2022	4,166,667			4,166,667	4,166,667	-	
FT22271RPPR3	28/09/2022	4,166,667			4,166,667	4,166,667	-	
FT2229296FPP	19/10/2022		15,000,000		15,000,000	25,000,000	(10,000,000)	
FT222928XVDO	04/11/2022	4,166,667			4,166,667	4,166,667	-	
FT22318QNGFN	07/12/2022	4,166,667			4,166,667	4,166,667	-	
FT22341H9MFX	13/01/2023	4,166,667			4,166,667	4,166,667	-	
FT23013C91QX	13/02/2023	4,166,667			4,166,667	8,333,333	(4,166,667)	
FT23044S2X5B	06/06/2023	3,611,111			3,611,111	12,500,000	(8,888,889)	
FT2316060JSN	09/06/2023	3,611,111			3,611,111	4,166,667	(555,556)	
S0524911	29/06/2023		10,000,000		10,000,000	12,500,000	(2,500,000)	
S05264920	29/06/2023		10,000,000		10,000,000	12,500,000	(2,500,000)	
FT2318411FPM	03/07/2023	3,611,111			3,611,111	-	3,611,111	Received on 3rd July 2023
Total		40,000,000	35,000,000	-	75,000,000	100,000,000	(25,000,000)	

I confirmed that the amount above is correct as of the date indicated

Head of account Department

Name SILAS NYAGA Signature [Signature]

Date 31/10/2023



Pyrethrum Processing Company of Kenya Ltd.

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

MD/PPCK/B.16(a)/2769/2023

28th August, 2023

Principal Secretary

State Department for Crop Development & Agricultural Research
Ministry of Agriculture and Livestock Development

Kilimo House

P.O Box 30028 - 00100


NAIROBI

Attn: Head of Accounting Unit,

**REF: CONFIRMATION OF TRANSFERS FOR RECURRENT AND
DEVELOPMENT FUNDS**

Reference to the letter Ref: **MOALF&C/ACCTS/FUNDS TRANS/VOL.I/74**
Dated 7th August, 2023 on the above subject matter.

Attached is a confirmation schedule of amounts received from State
Department for Crop Development as at 30th June 2023.


Matilda Sakwa (Ms), EBS
Ag. Chief Executive Officer

Director Accounting Services & Quality Assurance,
The National Treasury



Confirmation of Amounts Received by Pyrethrum Regulatory Authority as at 30th June 2023

Amount Disbursed by state department for crop and development as at 30th June 2023						Amount Received by Pyrethrum Regulatory Authority as at 30th June 2023	Difference (Kshs) (F)=(D-E)
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs)©	Total (Kshs) (D)=(A+B+C)		
FT22216ZDQLD	4-Aug-22	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT22270B5XGZ	27-Sep-22	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT22271XR4P9	28-Sep-22	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT22318R2TY8	14-Nov-22	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT223412DW2W	7-Dec-22	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT23013XNWP3	13-Jan-23	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT23044HKN07	13-Feb-23	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT23067YRNSP	8-Mar-23	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT231043LY6K	14-Apr-23	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT231571YZV6	6-Jun-23	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT23160JJBW7	9-Jun-23	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT23184S01CL	3-Jul-23	11,000,000.00	-	-	11,000,000.00	11,000,000.00	-
FT222920WP91	19-Oct-22		50,000,000.00	-	50,000,000.00	50,000,000.00	-
FT23109TYBT0	19-Apr-23		20,000,000.00	-	20,000,000.00	20,000,000.00	-
FT23184XBVRJ	3-Jul-23		30,000,000.00	-	30,000,000.00	30,000,000.00	-
		132,000,000.00	100,000,000.00	-	232,000,000.00	232,000,000.00	-

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

Head of Accounts Department

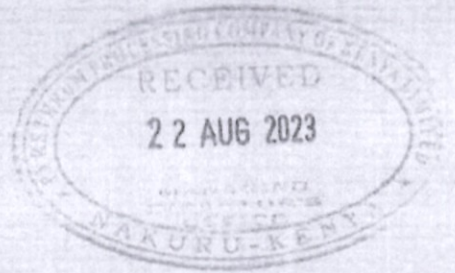
Name EDWARD OCHIENG OCHPELE

Signature E. Ochpele

Date 28th August 2023

Nature's Own Insecticide

4916
REPUBLIC OF KENYA



MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

STATE DEPARTMENT FOR CROP DEVELOPMENT

Telegraphic Address "MINAG" NAIROBI

Telephone: 718870/9

When replying please quote;

cdarprincipalsecretary@gmail.com

KILIMO HOUSE
CATHEDRAL ROAD
P.O. Box 30028
NAIROBI

Ref. MOALF&C/ACCTS/FUNDS TRANS/VOL.I/74

7th August, 2023

Managing Director

Pyrethrum Regulatory Authority

P.O. Box 37962 - 00100,

Naivasha Road Off Ngong' Road,

NAIROBI

*Finance Manager
Pse check
22/8*

RE: CONFIRMATION OF TRANSFERS FOR RECURRENT AND DEVELOPMENT TO SAGAS

The State Department for Crop Development wishes to confirm the amounts disbursed to you as at 30th June 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Douglas K. Mutemi

For: PRINCIPAL SECRETARY

Confirmation of Amounts received by Pyrethrum Regulatory Authority as at 30 June 2023

Amount Disbursed by State Department for Crop Development as at 30 June 2023						Amount Received by Pyrethrum Regulatory Authority as at 30 June, 2023	Difference (Kshs) (F) = (D-E)
Reference Number	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter- Ministerial (Kshs) ©	Total (Kshs) (D) = (A+B+C)		
FT22216ZDQLD	4-Aug-22	11,000,000.00			11,000,000.00		
FT22270B5XGZ	27-Sep-22	11,000,000.00			11,000,000.00		
FT22271XR4P9	28-Sep-22	11,000,000.00			11,000,000.00		
FT22318R2TY8	14-Nov- 22	11,000,000.00			11,000,000.00		
FT223412DW2W	7-Dec-22	11,000,000.00			11,000,000.00		
FT23013XNWP3	13-Jan-23	11,000,000.00			11,000,000.00		
FT23044HKN07	13-Feb-23	11,000,000.00			11,000,000.00		
FT23067YRNSP	8-Mar-23	11,000,000.00			11,000,000.00		
FT231043LY6K	14-Apr-23	11,000,000.00			11,000,000.00		
FT231571YZV6	6-Jun-23	11,000,000.00			11,000,000.00		
FT23160JJBW7	9-Jun-23	11,000,000.00			11,000,000.00		
FT23184S01CL	3-Jul-23	11,000,000.00			11,000,000.00		
FT222920WP91	19-Oct-22		50,000,000.00		50,000,000.00		
FT23109TYBT0	19-Apr-23		20,000,000.00		20,000,000.00		
FT23184XBVRJ	3-Jul-23		30,000,000.00		30,000,000.00		
					232,000,000.00		

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

Head of Accounts Department

Name

Signature

Date

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



AGRICULTURE AND FOOD AUTHORITY

Tea House| Naivasha Road, Off Ngong Road,
P.O. Box 37962- 00100 NAIROBI
Tel: 254 700 638672/+254 737 454618
Email: info@afa.go.ke
Website: www.afa.go.ke
P.O. Box 37962 NAIROBI - 00100.

AFA/FIN/9/VOL.IV(5)

22nd August, 2023

The Principal Secretary

State Department for Crops Development
Ministry of Agriculture and Livestock
P.O BOX 30028-00100
NAIROBI

Attention: **Douglas K. Mutemi**

Dear Sir,

RE: INTER-ENTITY GRANT CONFIRMATION FOR THE FY 2022-23

Agriculture and Food Authority wishes to confirm the amounts disbursed by the State Department for Crops Development to the Authority as at **30th June 2023** as indicated in the table below:

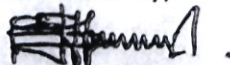
a. Recurrent Grants			
Bank Statement Date	Amount (KShs 000)	Indicate the FY to which the amounts relate	
04/08/2022	120,583	2022-2023	
27/09/2022	241,167	2022-2023	
14/11/2022	120,583	2022-2023	
07/12/2022	120,583	2022-2023	
01/02/2023	120,583	2022-2023	
13/02/2023	120,583	2022-2023	
08/03/2023	103,917	2022-2024	
14/04/2023	37,250	2022-2025	
06/06/2023	120,583	2022-2023	
09/06/2023	120,583	2022-2023	

	03/07/2023	120,583	2022-2023
	Sub-Total	1,346,999	
b.	Development Grants		
	Bank Statement Date	Amount (KShs 000)	Indicate the FY to which the amounts relate
	08/08/2022	500,000	2022-2023
	29/09/2022	322,500	2022-2023
	19/10/2022	107,500	2022-2023
	19/10/2022	25,000	2022-2023
	19/10/2022	22,500	2022-2023
	29/06/2023	75,000	2022-2023
	30/06/2023	30,000	2022-2023
	30/06/2023	7,500	2022-2023
	30/06/2023	100,000	2022-2023
	Sub-Total	1,190,000	
c.	GoK Counter Part		
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
	19/10/2022	12,500	2022-2023
	Sub-Total	12,500	
d.	Donor Receipts		
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
	29/09/2022	93,000	2022-2023
	18/01/2023	22,864	2022-2023
	19/01/2023	13,213	2022-2023
	19/01/2023	10,816	2022-2023
	Sub-Total	139,892	
	TOTAL GRANT	2,689,392	

Development Grants Received in July 2022 for the previous financial year 2021-2022

	Bank Statement Date	Amount (KShs 000)	Indicate the FY to which the amounts relate
	05/07/2022	222,000	2021-2022

Yours faithfully,



WILLIS AUDI
Ag. DIRECTOR GENERAL



KENYA ANIMAL GENETIC RESOURCES CENTRE
for superior animal genetics



REF NO: KAGRC /11/18/VOL.VI/79

DATE: 1st November, 2023

The Principal Secretary
State Department for Crop Development
Kilimo House
P.O Box 30028,
NAIROBI

Dear Sir,

RE: GRANTS RECEIVED IN 2022/2023 FINANCIAL YEAR

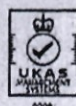
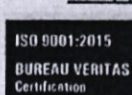
This is to confirm that the Centre received the following amounts in the Financial Year 2022/23:

Date	Amount (Kshs)
Recurrent Grant	
05/08/22	6,000,000.00
27/09/22	6,000,000.00
28/09/22	6,000,000.00
14/11/22	6,000,000.00
07/12/22	6,000,000.00
13/01/23	6,000,000.00
13/02/23	6,000,000.00
08/03/23	1,750,000.00
06/06/23	2,750,000.00
Total	46,500,000.00

Development Grant

P.O. Box 23070-00604, Lower Kabete, Nairobi, Kenya. Cell Phone: 0728899767/ 0786204400, Landline: 020-2064018,

Email: info@kagrc.go.ke, Web: www.kagrc.go.ke

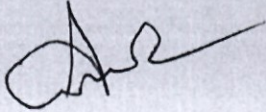


ISO 9001:2015 Certified

18/11/22	37,500,000.00
18/11/22	37,500,000.00
29/06/23	18,750,000.00
29/06/23	<u>7,500,000.00</u>
Total	<u>101,250,000.00</u>

We thank you for the continued support.

Yours Sincerely,



Mr. Silas Osundwa

For: Managing Director

P.O. Box 23070-00604, Lower Kabete, Nairobi, Kenya. Cell Phone: 0728899767/ 0786204400, Landline: 020-2064018,
Email: info@kagrc.go.ke, Web: www.kagrc.go.ke



ISO 9001:2015 Certified

REPUBLIC OF KENYA



Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)

Telephone: 020-2513131/020-2513132

Fax: 020-2437729

When replying please quote

Ref. No: KENTTEC/FM/3VOL.11

All correspondence should be addressed to:

Email Address: info@kenttec.go.ke

Website: www.kenttec.go.ke

**KENYA TSETSE AND TRYPANOSOMIASIS
ERADICATION COUNCIL
P.O. Box 66290-00800
WESTLANDS.**

Date: 21st August, 2023

The Principal Secretary,
State Department for Crop Development,
P.O. Box 30842-00100,
NAIROBI.

Attn. Head of Accounting Unit

**RE: KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL
(KENTTEC) GRANT DISBURSEMENTS FOR 2022/2023 FINANCIAL YEAR**

Your letter Ref MOALF&C/ACCTS/FUNDS TRANS/VOL.1/66 dated 7th August refers.

The Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) wishes to confirm the amounts disbursed to the Council as at 30th June 2023 as indicated in the table below. Please compare the amounts disbursed with the amounts released to us.

Confirmation of Amounts received by Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)

Reference Number	Date Disbursed	Amounts Disbursed by State Department of Crops (KShs.) as at 30th June 2023				Amount Received by KENTTEC (Kshs)As at 30th June 2023 (E)	Differences (KShs)(F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
FT222929X46N	04/08/2022	6,000,000	-	-	6,000,000	6,000,000	-
FT22271CD9K8	28/9/2022	6,000,000	-	-	6,000,000	6,000,000	-
FT222706MC9S	28/9/2022	6,000,000	-	-	6,000,000	6,000,000	-
FT223180LLKN	14/11/2022	6,000,000	-	-	6,000,000	6,000,000	-
FT222929X46N	19/11/2022	-	37,500,000	-	37,500,000	37,500,000	-
FT223414BXBN	12/08/2022	6,000,000	-	-	6,000,000	6,000,000	-
FT2301359MBQ	13/01/2023	6,000,000	-	-	6,000,000	6,000,000	-
FT23044201K7	14/02/2023	6,000,000	-	-	6,000,000	6,000,000	-
FT230673QCP8	10/03/2023	3,000,000	-	-	3,000,000	3,000,000	-
FT23180KY2SP	29/06/2023	-	23,750,000	-	23,750,000	23,750,000	-
FT231576DXFJ	06/06/2023	9,000,000	-	-	9,000,000	9,000,000	-
Total		54,000,000	61,250,000	-	115,250,000	115,250,000	-

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

Head of Accounts department of KENTTEC

NAME..... EDMUND WAFULASIGN..... DATE..... 21/8/23