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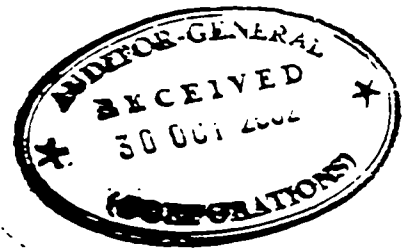
REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
ACCOUNTS OF KENYA AGRICULTURAL RESEARCH INSTITUTE FOR THE  
YEAR ENDED 30 JUNE 2002

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# KENYA AGRICULTURAL RESEARCH INSTITUTE

ACCOUNTS FOR THE YEAR ENDED  
30TH JUNE 2002

Kaptagat Road, off Waiyaka Way,  
P.O. Box 57811,  
Nairobi, Kenya.  
Tel No. 583301/20; FAX NO (254) 583344

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**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

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# **KENYA AGRICULTURAL RESEARCH INSTITUTE**

**Accounts for the year ended 30 June 2002**

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## **Director's Report**

The Director has the pleasure in submitting the audited Financial Statements of the Institute for the year ended 30th June 2002.

## **Legal Status**

The Kenya Agricultural Research Institute (KARI) is statutory agricultural research organisation established under the Science and Technology Act chapter 250 revised edition of 1979. KARI is the country's principal national institution responsible for research and technology generation on crops, livestock, soil and water management and the socioeconomics. It falls under the ministry of

## **The KARI vision and mission**

The vision of the institute is to be an institution of excellence in agricultural research and technology transfer, contributing to an improved quality of life for all Kenyans. The institute's mandate is to conduct appropriate crop, livestock and factor research programmes that are geared towards the sustainable development of national agricultural sector. Its mission is to develop and disseminate appropriate agricultural technologies in collaboration with stakeholders. In pursuit of this mission, KARI seeks to acquire and contribute knowledge and creative solutions that are participatory and client-oriented; holistic and system-oriented; gender-sensitive and affordable to its stakeholders.

The Institute has a computerized Financial Management Information System called FINPRO which is operational in all research centres and consolidation of financial data done at Headquarters.

## **Board of Management**

The Board of Management was appointed in February 2002 and comprised of:

### **(a) Appointed Members**

- Prof. Francis J. Gichaga (Chairman)
- Mr. Nathaniel K. arap Tum
- Dr. Mohamud A. Jama
- Prof. Julia Gitobu
- Dr. Robert Arunga
- Prof. Adbullahi Aboud
- Dr. R.M. Kiome (Secretary)

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

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(b) Ex-Officio Members

**Ministry of Agriculture**

- Permanent Secretary
- Director of Veterinary Services
- Director of Livestock Production
- Director of Agriculture

**Ministry of Finance**

- Permanent Secretary

**Ministry of Natural Resources**

- Permanent Secretary

**Department of Water Development**

- Director of Water Development

**Office of the President**

- Inspectorate of State Corporations

**National Council for Science and Technology**

- Secretary



Romano M. Kiome, (PhD, SS)  
Director, Kenya Agricultural Research Institute

25<sup>th</sup> October 2002  
Date

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
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**RESEARCH PROGRAMMES ACHIEVEMENTS (2001/2002)**

**Introduction**

KARI implemented more than 400 on-going research projects in the financial year 2001/2002. The highlight on achievements during the same year reflected tangible outputs from project activities completed before July 2002. The achievements were realized in several programmes viz; Food Crops, Horticulture and Industrial Crops, Animal Production, Animal Health, Soil and Water management, KARI Seed Unit and Information and Documentation Services.

**Food Crops**

Improved crop varieties released during the year are highlighted in the table below: -

Crop	Variety released	Yield (acre) No. of 90-kg bags)	Recommended ecozone	Colour
Bread wheat	Njoro-1	2-8	Semi-arid regions of eastern Kenya	Red-brown
	Njoro-2	5	High potential highlands	Red
Hybrid maize	Muguga-10	28	Medium and high altitude	White
	KH600-15A	30	High altitude	White
	KH600-16A	30	High altitude	White
	KH633A	24	Medium-high altitude	White
	KH634A	24	Medium-high altitude	White
	EMCO	28	Medium altitude	White
	OPV-EMCO	26	Medium alleviation areas of central and semi-arid areas of Kenya	White
Sweetpotato	Wanjugu	80-140	All ecozones	
	Kak/SPK-4	60-100 bags	Western Kenya	
	KEMB 10	80	All ecozones	

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

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In addition the following achievements were realized:-

- Maize variety (Muguga 1) was pre released.
- KARI's genebank collected 359 plant accessions for preservation and dissemination.
- Four cassava clones were prioritised and selected with farmers for multiplication in western Kenya.
- Sweet potato varieties (New Kawogo 1, Cheglina, 56693/03, K057, 316/02 and 320/06) were selected for inclusion in National Performance Trials.
- Four sweetpotatoe varieties were released for production in Western Kenya (SPK013, Mugande, SPK004).
- 

#### **Horticulture and Industrial Crops**

The following achievements were realized: -

- Ten varieties of lilies and 11 varieties of gladiolus were screened, evaluated and disseminated for production in the Highlands of Central and Rift Valley
- Cotton basic seed multiplication programme at the KARI Mwea centre produced more than 3 tonnes of improved seed of the cotton variety HART 89M
- Two tomato varieties ( RRP-Arusha and Kentom) resistant bacterial wilt were released
- An improved French bean variety (Kutuless) was released.

#### **Animal Production/Animal Health**

##### **Animal improvement**

- More than 150 Kenya Dual Purpose Goats were bred and supplied to farmers.
- More than 200 Sahiwal breeding bulls and heifer crosses with accompanying technologies were supplied to farmers in the Rift Valley, Western and Coast provinces.
- Sahiwal cows, semen and breeding bulls were exported to countries in the East and Central Africa region.
- 

##### **Feeds and feeding**

- Improved Napier grass varieties (head smut tolerant) were identified and supplied to farmers in Kiambu, Murang'a, Maragwa, Thika and Nandi districts.
- Improved feed technologies based on poultry waste were developed.
- A tamarind castor oil technology to control mange in goats was developed.

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

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Livestock diseases programme

- Twelve plant species were identified to have medicinal properties that are important in the health management of indigenous poultry. Examples include Aloe, pepper, sisal, and Neem.
- Six hundred doses of the East Coast fever (ECF) vaccine were sold to the ECFiM commercial partner.
- A vaccinia recombinant virus was developed to high efficacy against rinderpest.

Soil and Water Management

Soil fertility and plant nutrition

- A manure module for the Agricultural Production in Simulator Model (APSIM) was developed.
- A new manure and mineral fertilizer package (5 t manure + 20 kg N ha<sup>-1</sup>) was developed for maize production in the central Kenya highlands.
- A suitable compound fertiliser (10:30:20) that is superior to Triple Super Phosphate (TSP) and Diammonium Phosphate (DAP) fertilizer for areas where potassium is a limiting nutrient was developed.
- Geo-referenced fertiliser recommendation maps were developed for Kisii and Trans-Nzoia District.
- Recommendation on *Crotalaria* and *Mucuna* as green manure in Western Kenya were established.

Land resources management

- Soil surveys were carried out in Meru District (semi detailed), Embu and Moyale districts (detailed) and Kajiado District (site evaluation).
- Approximately 906 soil samples and 46 water samples were analysed.
- 64 GIS based products and 684 maps and databases were produced for the Medium Term Plan.

Irrigation and drainage

- Over 6500 bucket drip irrigation kits and 500 farm kits were sold and more than 30 extension workers trained on the dissemination of drip irrigation technology.

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

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- A drip irrigation extension manual was developed (Technical handbook No 24 - Drip irrigation: options for smallholder farmers in Eastern and Southern Africa) in collaboration with RELMA.
- One thousand four hundred and seven soil samples were analysed.
- A drip irrigation demonstration site was established at KARI - Muguga South.

**KARI Seed Unit**

- Eleven tonnes of improved clean potato seeds were produced from improved varieties.
- Over 56,000 seedlings of macadamia, passion fruit, pawpaw and avocado were produced and over 3,400 kg of dry beans and french beans were also produced.

**Information and Documentation Services**

**Library and Information Services**

- Over 20 major publications (annual reports, technical publication, technical notes, proceedings and newsletters) were published by the unit.
- Television documentaries produced included those on Sahiwal Cattle, Indigenous chicken, Water harvesting, Tissue culture bananas, Calf rearing, Zero grazing and Dairy goat. These documentaries generated a lot of interest by the public towards KARI's technologies.

**Agricultural Technologies and Information Response Initiative (ATIRI)**

The primary focus of KARI-ATIRI is food security, poverty alleviation and combating natural resource degradation. Up-scaling of target technologies for greater impact on community livelihoods, and sustainability beyond the duration of ATIRI are additional features. ATIRI activities were initiated in October 2000 in 9 KARI centres, namely, Mtwapa, Katumani, Embu, Naivasha, Lanet, Njoro, Kitale, Kakamega and Kisii. The total number of CBOs were 124 each involved in at least one technology. Table below shows the commodity and disciplinary breakdown of the technologies demanded.

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

Summary of commodity and disciplinary-based technologies demanded by CBOs in the 9 initial KARI-ATIRI centres.

Technologies	Mtwa pa	Karu- mani	Embu	Naiva- sha	Lanet	Njoro	Kita-le	Kaka- mega	Kisii	Total
Total technolog.*	23	38	10	5	5	38	22	14	20	175
Total CBOs**	18	32	11	3	5	18	13	11	13	124
Total intermediary	10	7	5	4	5	10	8	10	6	65
Direct cont. farmers	442	4,800	587	623	500	1,606	576	733	332	10,200
Indirect contact (x 5)	2,210	24,000	2,935	3,115	2,500	8,030	2,380	3,665	1,660	51,000

\* Some CBOs demanded more than one technology

\*\* These CBOs include some NGOs and umbrella CBOs

#### Total number of CBOs

The total number of CBOs were 124. These however included some NGOs like Genesis in Mwingi (Katumani), C-MAD in Homa Bay (Kisii) and some umbrella CBOs like Taro Central in Yala (Kakamega) and Nomorientetab in Mt. Elgon (Kakamega) which cater for many other smaller CBOs. These NGOs/CBOs demanded technologies and were funded on behalf of their grass-root CBOs.

#### Total number of intermediaries

The total number of intermediaries listed is 65. For ATIRI purposes, MARD Extension is considered as an intermediary. It is however the most abundant intermediary, featuring in almost every centre.

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

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**Beneficiaries of ATIRI activities**

The estimated total number of CBO membership was 10,200. This was considered to be the immediate beneficiaries of ATIRI funding, however, it is reasonable to assume that immediate members of their families benefited indirectly. In this regard, over 51,000 people benefited from ATIRI activities in the course of the year, assuming an average of 5 members per family.

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
ACCOUNTS OF KENYA AGRICULTURAL RESEARCH INSTITUTE FOR THE  
YEAR ENDED 30 JUNE 2002**

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I have examined the Accounts of Kenya Agricultural Research Institute for the year ended 30 June 2002 in accordance with Section 29 of the Exchequer and Audit Act (Cap 412). I have obtained all the information and explanations considered necessary for the purpose of the audit. Proper books of account have been kept and the Accounts, which have been prepared under the historical cost convention, are in agreement therewith and comply with the National Council for Science and Technology Act, (Cap 250).

Except for the matters detailed out herebelow in my opinion the Accounts when read together with the notes thereon present fairly the institute's financial state of affairs as at 30 June 2002 and of its deficit and cash flow for the year then ended.

**1. Financial Position**

The Institute was not able to settle statutory and other payroll deductions amounting to Kshs.504,310,000 as at 30 June 2002 some of which have remained unpaid for several years. In addition, the Balance Sheet reflects negative working capital of Kshs.108,461,000 as at 30 June 2002 an indication that the Institute was technically insolvent. Further, the Income and Expenditure Account reflects a deficit of Kshs.111,218,000. The Institute was, therefore, facing serious financial problems and was as a result, unable to service its obligations as and when they fell due. Accordingly, its continued operation as a going concern is dependent upon the continued support from Government, creditors and donors.


**2. Land and Buildings**

During the year under review, the Institute managed to acquire five (5) more title deeds which brought the number of titles so far obtained for its land properties to sixteen (16). Meanwhile, thirty six (36) of its parcels of land remained unsurveyed while allotment letters were held for fifteen (15) land parcels but held deed plans for ten (10) other parcels. Survey was still going on in respect of eighteen (18) parcels of land. It was noted that in 2000/2001, the Institutes' portion of land reference No.LR5212, previously under use by the Naivasha Heifer Research Centre, was allocated to private developers even though the Institute had been issued with a letter of allotment in July, 1997 for the property. Further, the Balance Sheet Net Fixed Assets figure of Kshs.5,652,191,000 as at June 2002 has been overstated by Kshs.53,386,480 being the value of buildings and Kshs.27,263,600 being the value of site works both of which have been transferred to Kenya Plant Health Inspectorate Service. In view of the above, it

has not been possible to confirm the correctness of the Balance Sheet Net Fixed Assets balance of Kshs.5,652,191,000 as at 30 June 2002 to confirm the ownership of land properties for which the Institute does not hold title documents.

3. Debtors

The Debtors balance of kshs.207,063,000 as at 30 June 2002 includes a debt of Kshs.183,380,000 in respect of breeder's rights arising from a memorandum of Understanding signed on 14 August 1995 between KARI and Kenya Seed Company to the effect that Kenya Seed Company would pay to KARI 2.5% of its gross sale of commercial seeds grown from crop varieties developed by KARI, which has been outstanding since 1997 against the Kenya Seed Company. Although the Institute accrued the debt of Kshs183,380,000 in its books, the Kenya Seed Company has repudiated the debt on the ground that the levy was to be passed on to the consumer and therefore, needed Parliament.

  
D.G. NJOROGE  
CONTROLLER AND AUDITOR GENERAL

NAIROBI

23 October 2003

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

**Income and Expenditure Account - Year Ended 30 June 2002**

		2002	2001
	Notes	Ksh '000	Ksh'000
<b>Income</b>			
AIA	2(a)		
Goods		40,976	35,816
Services		4,479	2,816
Other receipts	2(b)	43,843	62,753
<b>Recurrent Funds</b>	3(a)		
Personal Emoluments		761,609	670,259
Operational		36,000	30,963
<b>Development Funds</b>	3(b)		
GoK		115,577	163,792
IDA		249,193	249,815
Other donors		192,561	431,790
<b>Total Income</b>		<b>1,444,238</b>	<b>1,648,004</b>

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

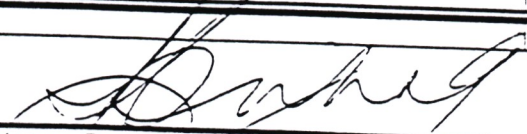
**Income and Expenditure Account Cont.**


Expenditure	Notes	2002 Ksh'000	2001 Ksh'000
	4		
Personnel Emoluments		405,184	422,567
Casual Wages		53,393	42,147
Gratuity and Pension Contribution		51,209	306,776
House Allowance		254,056	93,584
Other Personal Allowances		8,424	8,367
Medical Allowance		37,522	40,214
Passage and Leave Expenses		10,844	5,834
Medical Expenses		7,236	6,742
Transport Operating Expenses		83,170	78,035
Traveling and Accommodation		123,707	109,055
External Travel and Accommodation		19,223	19,955
Postage and Telegram Expenses		1,275	1,459
Telephone Expenses		14,288	16,186
Official Entertainment		3,406	1,081
Cost of Conferences and Seminars		4,769	4,466
Electricity, Water and Conservancy		48,417	52,292
Purchase of Supplies for Production		34,486	25,851
Purchase of Experimental Animals		1,852	3,410
Farm Development		14,720	6,531
Fungicides, Insecticides and Soravs		6,284	7,783
Purchase of Laboratory Stores		15,894	15,331
Purchase of Food and rations		1,604	4,004
Publishing and Printing Expenses		4,827	8,373
Purchase of Uniforms and Clothing		1,203	301
Library Expenses		469	1,355
Purchase of Stationery		13,445	17,905
Advertising and Publicity		3,809	2,375
Show Expenses		5,104	3,974
Payment of Rents and Residential Rates		53	13
Contracted Professional Services		32,385	31,875
Computer Charges		5,203	2,631
Hire of Transport, Plant and Machinery		2,399	1,328
Miscellaneous and Other Charges		24,806	15,478
Vehicles, Insurance and Road Tax		30,640	32,439
Fees, Commission and Honoraria		5,674	12,306
Training		22,007	29,152
Compensation and Ex-gratia Payment		1,014	2,336
Maintenance of Plant, Machinery and Equipment		9,331	9,474
Maintenance of Buildings/Stations		33,812	16,306
Minor Alterations and Maintenance		6,460	4,459
<b>Total</b>		<b>1,403,604</b>	<b>1,463,850</b>
Provision for Depreciation		151,852	150,594
<b>Grand Total</b>		<b>1,555,456</b>	<b>1,614,444</b>
(Deficit) 0/ Surplus of Income over Expenditure		(111,218)	33,560
Deficit of Income over Expenditure B/F		(494,086)	(527,646)
Deficit of Income over Expenditure C/F		(605,304)	(494,086)

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

**Balance Sheet As At 30 June 2002**

	Notes	2002 Ksh' 000	2001 Ksh'000
Accumulated Reserve	5	5,552,302	5,389,066
Revaluation reserve	6b	-	-
Capital grants for the year		102,646	129,674
Surplus/(Deficit)		(111,218)	33,560
<b>Total</b>		<b>5,543,730</b>	<b>5,552,300</b>
<b>Represented by</b>			
Fixed assets	6	6,940,726	6,840,151
Accumulated depreciation		(1,288,535)	(1,136,683)
<b>Net Fixed Assets</b>		<b>5,652,191</b>	<b>5,703,468</b>
<b>Current Assets</b>			
Cash and bank balances	7	215,706	155,870
Debtors	8	207,063	209,108
Stock	9	87,386	108,223
Grants receivable	10	30,046	24,584
<b>Total current assets</b>		<b>540,201</b>	<b>497,785</b>
<b>Current Liabilities</b>			
Trade creditors	11(a)	124,251	119,745
Other creditors	11(b)	524,411	529,208
<b>Total liabilities</b>		<b>648,662</b>	<b>648,953</b>
Net Current Liabilities		(108,461)	(151,168)
<b>Total Net Assets</b>		<b>5,543,730</b>	<b>5,552,300</b>

  
 Chairman, Board of Management of KARI

  
 Director, KARI

28/10/02  
 Date

25/10/02  
 Date

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

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**Notes to the accounts**

**1. Significant Accounting Policies**

**(a) Accounting Convention**

The accounts are prepared under the historical cost convention modified, which include the revaluation of assets.

**(b) Revenue Recognition**

Grants and other receipts are recognized as income when received.

**(c) Fixed Assets**

Fixed assets are stated at cost or at revalued cost.

**(d) Depreciation**

Depreciation is calculated to write off the cost or valuation of fixed assets using the straight-line method at the following annual rates:

Permanent Buildings	2%
Motor Vehicles	25%
Plant and Machinery	12.5%
Office Equipment	12.5%
Furniture & Fittings	12.5%
Laboratory Equipment	12.5%

**2. Income**

**(a) AIA**

The Institute generates revenue from sale of farm produce and services offered to clients.

**(b) Other Receipts**

These include proceeds from sale of tender documents, sale of assets.

**3. Grants**

**(a) Recurrent Grants**

The Institute receives grants from the Exchequer for personnel emoluments, operation and maintenance.

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

**(b) Development Grants**

These represent grants received from various donors and IDA Credit Agreement including the Government's contribution for research activities.

**4. Recurrent and Development Expenditure**

The expenditure is financed by both recurrent and development funds.

**5. Accumulated Reserve**

Accumulated reserve represent the surplus / deficit brought forward including capital grants and revaluation reserve.

**6. Fixed Assets Schedule**

Fixed Assets Schedule as at 30.6.2002										
	Land	Buildings	Work in progress	Motor Vehicles	Plant and Machinery	Office Equipment	Furniture and Fittings	Lab Equipment	Motor Cycles and Bicycles	Total
	Kshs'000	Kshs'000	Kshs'000	Kshs'000	Kshs'000	Kshs'000	Kshs'000	Kshs'000	Kshs'000	Kshs'000
Cost or valuation: 1/7/01	3,016,176	2,910,468	25,425	310,737	94,807	203,157	71,729	206,098	1,554	6,840,151
Addition / (Transfers)		52,960	80,415 (52,960)	2,384	11,543	3,934	1,819	480	-	100,575
Cost or valuation 30/6/02	3,016,176	2,963,428	52,880	313,121	106,350	207,091	73,548	206,578	1,554	6,940,726
Accumulated depreciation to 30/6/01	-	499,160	-	267,018	46,798	130,788	62,869	129,185	865	1,136,683
Charge for the year	-	59,269	-	18,011	13,294	25,886	9,194	25,822	376	151,852
Accumulated depreciation to 30/6/02	-	558,429	-	285,029	60,092	156,674	72,063	155,007	1,241	1,288,535
Net book value 30/6/02	3,016,176	2,404,999	52,880	28,092	46,258	50,417	1,485	51,571	313	5,652,191

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

**7. Cash and Bank Balances**

The Institute maintained its bank accounts at the Kenya Commercial Bank, Kenyatta International Conference Centre branch while some were held by the centres at various branches.

The Fixed Deposits represent funds held on call.

	2002	2001
	Ksh'000	Ksh'000
Recurrent (233 970 076)	2,929	212
Development (233 970 099)	2,792	1,538
Deposit (233 970 104)	4,076	4,805
KARI/EU SRP	698	667
IDA (One) NARP II (230 970 448)	1,775	(2,957)
Water Hyacinth (233 970 294)	242	539
Seed (233 970 431)	3,426	3,336
IDA (Two) NARP II (233 970 608)	(543)	157
Fixed Deposit	146,127	103,942
Centre Bank Accounts	64,745	43,631
<b>Total</b>	<b>226,267</b>	<b>155,870</b>

**8. Debtors**

No provision has been made for bad debts but the management is still making efforts to recover the outstanding debts.

	2002	2001
	Ksh'000	Ksh'000
Trade debtors	1,333	15,364
Imprest	14,147	8,847
Other debtors	1,988	5,158
Salary advances	1,215	1,359
Kenya Seed	188,380	178,380
	<b>207,063</b>	<b>209,108</b>

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

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**9. Stock**

The Institute obtained a valuation of all livestock and consumable stores in June, 2002 of Kshs. 87.3 millions

**10. Grants Receivables - Ksh.30 millions**

These represent the IDA NARP II reimbursement claim outstanding as at 30<sup>th</sup> June 2002.

**11. Creditors**

**(a) Trade Creditors**

These represent amount owing to suppliers for goods and services rendered.

**(b) Other Creditors**

These represent payroll deductions outstanding as at 30 June 2002 as per the table below.

	2002	2001
	Ksh '000	Ksh'000
Statutory deductions	504,310	478,761
University loans/training levy/rent	-	7,519
Service charge	16,307	16,329
Co-operative shares/loans	-	14,924
Insurance	3,794	4,868
Hire purchase	-	1,338
Car loans	-	53
University loans/AFC loans	-	3,398
Welfare Associations	-	2,018
<b>Total</b>	<b>524,411</b>	<b>529,208</b>

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

**Expenditure By Treasury Line Items**

ITEM	Expenditure	Notes 4	2002	2001
			Ksh'000	Ksh'000
			405,184	422,567
000	Personnel Emoluments		53,393	42,147
001	Casual Wages		51,209	306,776
040	Gratuity and Pension Contribution		254,056	93,684
050	House Allowance		8,424	8,367
060	Other Personal Allowances		37,522	40,214
065	Medical Allowance		10,844	5,834
080	Passage and Leave Expenses		7,236	6,742
090	Medical Expenses		83,170	78,035
100	Transport Operating Expenses		123,707	109,055
110	Traveling and Accommodation		19,223	19,955
112	External Travel and Accommodation		1,275	1,459
120	Postage and Telegram Expenses		14,288	16,186
121	Telephone Expenses		3,406	1,081
130	Official Entertainment		4,769	4,466
131	Cost of Conferences and Seminars		48,417	52,292
140	Electricity, Water and Conservancy		34,486	25,851
150	Purchase of Supplies for Production		1,852	3,410
151	Purchase of Experimental Animals		14,720	6,531
152	Farm Development		6,284	7,783
153	Fungicides, Insecticides and Sprays		15,894	15,331
156	Purchase of Laboratory Stores		1,604	4,004
160	Purchase of Food and rations		4,827	8,373
171	Publishing and Printing Expenses		1,203	301
172	Purchase of Uniforms and Clothing		469	1,355
173	Library Expenses		13,445	17,905
174	Purchase of Stationery		3,809	2,375
175	Advertising and Publicity		5,104	3,974
176	Show Expenses		53	13
181	Payment of Rents and Residential Rates		32,385	31,875
184	Contracted Professional Services		5,203	2,631
185	Computer Charges		2,399	1,328
186	Hire of Transport, Plant and Machinery		24,806	15,478
190	Miscellaneous and Other Charges		30,640	32,439
192	Vehicles, Insurance and Road Tax		5,674	12,306
193	Fees, Commission and Honoraria		22,007	29,152
194	Training		1,014	2,336
198	Compensation and Ex-gratia Payment		9,331	9,474
250	Maintenance of Plant, Machinery and Equipment		33,812	16,306
260	Maintenance of Buildings/Stations		6,460	4,459
295	Minor Alterations and Maintenance		1,403,604	1,462,450
	<b>Total</b>		<b>151,852</b>	<b>150,536</b>
	Provision for Depreciation		1,555,456	1,612,985
	<b>Grand Total</b>			

**KENYA AGRICULTURAL RESEARCH INSTITUTE**  
**Accounts for the year ended 30 June 2002**

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