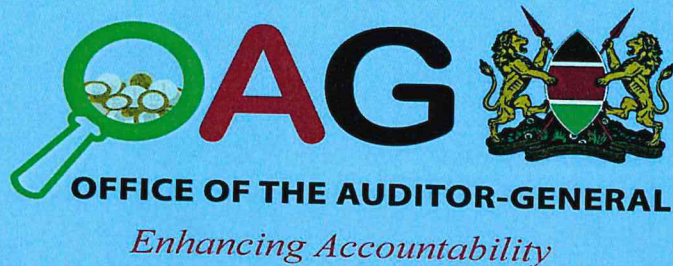


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY PAPERS LAID	
<b>REPORT</b>	
DATE: 13 OCT 2020	DAY: TUESDAY
TABLED BY:	LEADER OF THE MAJORITY PARTY
CLERK OF THE TABLE:	OF R. K. TIATPATI 

**THE AUDITOR-GENERAL**

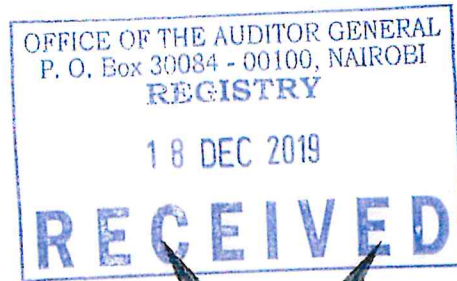
**ON**

**STATE DEPARTMENT FOR AGRICULTURAL  
RESEARCH**

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







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**STATE DEPARTMENT FOR AGRICULTURAL RESEARCH**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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# STATE DEPARTMENTS FOR AGRICULTURAL RESEARCH

## Reports and Financial Statements

For the year ended June 30, 2019

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### 11. KEY ENTITY INFORMATION AND MANAGEMENT

#### (a) Background information

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

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

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

#### Principal Activities

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

#### Key Management

##### Cabinet Secretary

Hon. Mwangi Kiunjuri, M.G.H

##### Chief Administrative Secretary

Dr. Andrew Tuimur ,C.B.S

##### Principal Secretary

##### State Department for Crop and Development

Prof. Hamadi Boga

**STATE DEPARTMENT FOR AGRICULTURAL RESEARCH**  
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**For the year ended June 30, 2019**

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**Principal Secretary**  
**State Department for Livestock**  
Harry Kimutai

**Principal Secretary**  
**State Department for Agricultural Research**  
Prof. Hamadi Boga

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

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

**Chief Finance Officer**  
Tobias O. Osano

**Assistant Accountant General**  
Charity W. Muriuki

**STATE DEPARTMENT FOR AGRICULTURAL RESEARCH**  
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**Fiduciary Management**

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

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

**Ministry Headquarters**

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

**Ministry's Bank**

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

**Independent Auditors**

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

**Principal Legal Advisor**

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



**STATE DEPARTMENT FOR AGRICULTURAL RESEARCH**  
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**111 FOREWARD**

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

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

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

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

The specific mandate includes of Agricultural Research :

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

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH  
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 For the year ended June 30, 2019

Major achievements by the State Department

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

**STATE DEPARTMENT FOR AGRICULTURAL RESEARCH**  
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Evaluation of maize clones tolerant to Maize Lethal Necrosis Disease (MLND)	3	5	Five (5) advance clones were put under NPT in collaboration with KEPHIS. 542 maize germplasm were evaluated for MLN tolerance and 224 hybrids were put under Performance Field Trials (PYT) In the FY 2017/18, 24 maize clone varieties were evaluated.
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<b>Production of crops' planting material</b>			
Basic seed (cereals, potatoes, and grain legumes) (MT),	<b>2,391</b>	<b>2,000</b>	In the FY 2017/18 a total of 1511MT of basic seeds were issued to farmers. This represents a 32.4% increase in quantity of basic seed issued to farmers. Tea plants, coffee, seed cane, cassava, sweet potato, coconut, macadamia and cashew nut seedlings were introduced in the FY 2018/19.
Tea plants and cuttings (Millions),	<b>2.329</b>	<b>1.7</b>	
Coffee planting material (No. Millions),	<b>18.35</b>	<b>9</b>	
Seed cane production (No.'000' MT),	<b>3.18</b>	<b>3</b>	
Cassava (No. Million),	<b>1.81</b>	<b>1.5</b>	
Sweet Potato vines (No. Million),	<b>2.369</b>	<b>1.5</b>	
Coconut production (No.),	<b>15,170</b>	<b>15,000</b>	
Production of cashew nut seedlings (No.)	<b>22,167</b>	<b>20,000</b>	
Macadamia seedlings (No)	<b>89,000</b>	<b>58,519</b>	



**STATE DEPARTMENT FOR AGRICULTURAL RESEARCH**  
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**Challenges**

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

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

**Lesson learnt**

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

**STATE DEPARTMENT FOR AGRICULTURAL RESEARCH**  
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strategies of the outputs to reach the wider clientele.

- Research outcomes take time to be realized and are expensive to undertake though the benefits accrued from it last for decades. Investment in manpower through training and new infrastructure especially laboratories will shorten the time lag taken to get results.
- In the previous planning period, the KENTTEC adopted the PATTEC concept of area-wide Integrated Pest Management (IPM) combined with improved land use management in T&T-freed areas. During implementation it was realized that this approach was premised on readily available resources to systematically increase the area under suppression while at the same time sustaining the freed areas in order to enjoy the benefits of the “roll the carpet” method. The lack of adequate funding mid-stream affected T&T suppression activities leading to the re-invasion of some areas with tsetse flies.
- It was noted that the cultural diversity of different communities required adoption of different community sensitization and collaboration strategies to get them interested to participate in agricultural research activities.
- It was noted that when Tsetse and Trypanosomiasis control interventions successfully reduced tsetse fly density and AAT incidence, the stakeholders’ interest tended to wane to the extent that T&T control activities were entirely abandoned. This led to re-infestation and re-invasion of freed areas by tsetse flies.
- There is no mechanism for agricultural research agenda feedback from counties to the national institutions
- There is need for more collaboration with the Kenya Wildlife Service (KWS) to control tsetse flies in conservation areas.

**Conclusion and Way Forward**

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



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



**STATE DEPARTMENT FOR AGRICULTURAL RESEARCH**  
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**For the year ended June 30, 2019**

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**STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

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

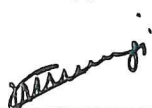
The Accounting Officer in charge of the State Department for Agricultural Research accepts responsibility for the State Department for Agricultural Research's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance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

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

**Approval of the financial statements**

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

  
**Prof. Hamadi Boga**  
Principal Secretary

  
**Charity W. Muriuki**  
Assistant Accountant General ICPAK 5380



# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

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

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

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

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

#### **Basis for Opinion**

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

#### **Key Audit Matters**

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



## **Other Matter**

### **Pending Bills**

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

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

### **Conclusion**

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

### **Basis of Conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

### **Non-Functional Audit Committee**

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



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

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

### **Responsibilities of Management and Those Charged with Governance**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**29 September, 2020**




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

STATEMENT OF RECEIPTS AND PAYMENTS

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

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

  
 Principal Secretary  
 Prof. Hamadi Boga

  
 Assistant Accountant General  
 Charity W. Muriuki  
 ICPAK 5380





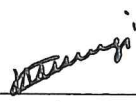
STATE DEPARTMENT FOR AGRICULTURAL RESEARCH  
 Reports and Financial Statements  
 For the year ended June 30, 2019

STATEMENT OF ASSETS AND LIABILITIES

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

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

  
 Principal Secretary  
 Prof. Hamadi Boga

  
 Assistant Accountant General  
 Charity W. Muriuki  
 ICPAK 5380

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


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STATEMENT OF CASH FLOWS

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

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

  
 Principal Secretary  
 Prof. Hamadi Boga

  
 Assistant Accountant General  
 Charity W. Muriuki  
 ICPAK 5380

**STATE DEPARTMENTS FOR AGRICULTURAL RESEARCH**

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

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

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

**NOTE:**

The 35% utilization under the Acquisition of Assets was due to procurement procedures and late approval of supplementary budget.  
The 80% utilization under the Use of goods was due to procurement procedures and late approval of supplementary budget.

The entity financial statements were approved on 30<sup>th</sup> September 2019 and signed by:

  
Principal Secretary

**Prof. Hamadi Boga**



Assistant Accountant General

**Charity W. Muriuki**

ICPAK 5380

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

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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

**NOTE:**

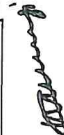
The 35% utilization under the Acquisition of Assets was due to procurement procedures and late approval of supplementary budget.

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

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



Principal Secretary  
 Prof. Hamadi Boga



Assistant Accountant General  
 Charity W. Muriuki ICPAK 5380



Reports and Financial Statements  
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SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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

**NOTE:**

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

The entity financial statements were approved on 30<sup>th</sup> September 2019 and signed by:



Principal Secretary  
Prof. Hamadi Boga, CBS



Assistant Accountant General  
Charity W. Muriuki  
ICPAK 5380

**TATE DEPARTMENT FOR AGRICULTURAL RESEARCH**

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

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

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

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

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

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**SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

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

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

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

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

**2. Reporting entity**

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

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**Tax receipts**

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



## SIGNIFICANT ACCOUNTING POLICIES

### **Transfers from the Exchequer**

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

### **External Assistance**

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

### **Donations and grants**

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

### **Proceeds from borrowing**

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

### **Undrawn external assistance**

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

### **Other receipts**

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

### **b) Recognition of payments**

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

### **Compensation of employees**

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

## **SIGNIFICANT ACCOUNTING POLICIES**

### **Use of goods and services**

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

### **Interest on borrowing**

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

### **Repayment of borrowing (principal amount)**

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

### **Acquisition of fixed assets**

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

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

#### **4. In-kind contributions**

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

#### **5. Cash and cash equivalents**

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



## **SIGNIFICANT ACCOUNTING POLICIES**

### **Restriction on cash**

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

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

There were no other restrictions on cash during the year

### **6. Accounts Receivable**

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

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

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NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

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

2 COMPENSATION OF EMPLOYEES

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

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH  
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 For the year ended June 30, 2019

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**3 USE OF GOODS AND SERVICES**

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

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH  
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 For the year ended June 30, 2019

4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

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

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

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



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

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5 ACQUISITION OF ASSETS

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

**6A: Bank Accounts**

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

**6B: CASH IN HAND**

	2018-2019	2017-2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	26,763	
Cash in Hand – Held in foreign currency		
<b>Total</b>	<b>26,763</b>	

Cash in hand should also be analysed as follows:

	2018-2019	2017-2018
	Kshs	Kshs
Cash Office Kilimo House	26,763	
<b>Total</b>	<b>26,763</b>	

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH  
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7: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

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

8. ACCOUNTS PAYABLE

<b>Description</b>	2018-2019	2017-2018
	Kshs	Kshs
Deposits	20,799,199	
<b>Total</b>	<b>20,799,199</b>	

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

9. FUND BALANCE BROUGHT FORWARD

<b>Description</b>	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts		
Cash in hand		
Accounts Receivables		
Accounts Payables		
<b>Total</b>		

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

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**11. OTHER IMPORTANT DISCLOSURES**

**11.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

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

**11.2: PENDING STAFF PAYABLES (See Annex 2)**

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

**11.3: OTHER PENDING PAYABLES (See Annex 3)**

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



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

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**ANALYSIS OF ACCOUNTS PAYABLE**

**STATE DEPARTMENTS FOR AGRICULTURAL RESEARCH**  
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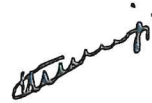
**12. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

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



Principal Secretary  
**Dr. Prof. Hamadi Boga**



Assistant Accountant General  
**Charity W. Muriuki**  
ICPAK 5380

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

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

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

STATE DEPARTMENT FOR AGRICULTURAL RESEARCH  
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ANNEX 3 – ANALYSIS OF OUTSTANDING IMPRESTS AS AT 30.06.2019

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



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

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**ANNEX 7- REPORTS GENERATED FROM IFMIS**

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

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



### Trial Balance

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

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

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



Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7310000 Deposits	0.00	18,513,699.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	537,656.00	0.00	0.00
7390107 Intercompany Payables	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	537,656.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	6,574,393,065.05	0.00	0.00
7399900	0.00	6,574,393,065.05	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	6,574,930,721.05	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	6,560,236,299.00	0.00	0.00
9910200 Exchequer Provisions	0.00	6,560,236,299.00	0.00	0.00
9910000 Provisions	0.00	6,560,236,299.00	0.00	0.00
<b>Total</b>	<b>13,154,051,645.05</b>	<b>13,154,051,645.05</b>	<b>0.00</b>	<b>0.00</b>

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

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

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

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

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

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

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



of



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	6,560,236,299.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>6,560,236,299.00</b>	<b>0.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	14,670,000.00	0.00
Use of goods and Services	13	36,683,639.40	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	6,498,957,355.90	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	9,875,700.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>6,560,186,695.30</b>	<b>0.00</b>
<b>SURPLUS/DEFICIT</b>		<b>49,603.70</b>	<b>0.00</b>

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

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

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

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

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

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

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

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### Statement of Financial Position

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

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

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

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

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

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

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

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

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







## STATEMENT OF CASH FLOW

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

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	6,560,236,299.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	14,670,000.00	0.00
Use of goods and Services	13	36,683,639.40	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	6,498,957,355.90	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
Adjustments during the year		6,593,815,346.05	0.00
Prior year adjustments		0.00	0.00
<b>Net Cash From Operating Activities</b>	A	6,603,740,649.75	0.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	9,875,700.00	0.00
<b>Net Cash Flow From Investing Activities</b>	B	(9,875,700.00)	0.00
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	6,593,864,949.75	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	6,593,864,949.75	0.00

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

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

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

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

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

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

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

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## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

### 1 Tax Receipts

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

### 2 Social Security Contribution

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

### 3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 4 Exchequer releases

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

### 5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

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

### 7 Proceeds from Foreign Borrowings





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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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



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

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

11 Other Receipts

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





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

12 Compensation of Employees

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

13 Use of goods and Services

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

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

15 Transfers to Other Government Units

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

16 Other Grants and Transfers



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

17 Social Security Benefits

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

18 Acquisition of Assets

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

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

20 Repayment of Principal on Domestic and Foreign Borrowing





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

21 Other payments

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

22A Bank Balances

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

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	6,593,364,949.75	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>6,593,364,949.75</b>	<b>0.00</b>

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	370,926.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
<b>TOTAL</b>		370,926.00	0.00

**24. ACCOUNTS PAYABLE**

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

**25. FUND BALANCES BROUGHT FORWARD**

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

**26. PRIOR YEAR ADJUSTMENTS**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
<b>TOTAL</b>		0.00	0.00





**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19



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



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

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

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

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

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

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

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

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



**Statement of Budget Execution - Development Expenditure**

Entity: 1168-State Department for Agricultural Research

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	705,430,389.00	(705,430,389.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	0.00	0.00	0.00	0.00	705,430,389.00	(705,430,389.00)	0.00%
<b>PAYMENTS</b>								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	475,899,330.00	0.00	393,531,058.00	869,430,388.00	705,430,388.00	164,000,000.00	81.14%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	475,899,330.00	0.00	393,531,058.00	869,430,388.00	705,430,388.00	164,000,000.00	81.14%





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

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:







## Budget Execution by Heads and Programmes

Entity: 1168-State Department for Agricultural Research

Period: JUL-18 To JUN-19

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

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

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

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

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

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

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

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





BANKI  
KUU YA  
KENYA

CENTRAL  
BANK OF  
KENYA

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

2nd July, 2019

## CERTIFICATE OF BALANCES

Customer : 138673

STATE DEPT FOR  
AGRIC RESEARCH

Balance Date: 30-Jun-19

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



L. K. RWERIA  
AUTHORISED SIGNATORY  
BANKING DIVISION



P. S. LENKUME  
AUTHORISED SIGNATORY  
BANKING DIVISION



A/C 1000384158

Date 11/7/2019

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

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

DR. JOSEPH M. MAUHARIA
ELIZABETH K. NZANGA
STANLEY MWABURA

Assembled at the office of HEAD OF ACCOUNTING UNIT

at 11.00am (time) on the 11/7/2019

Table with 2 columns: Item (Notes, Silver, copper, Cheques) and Amount (Shs. 26,750, 14, NIL, 26,764)

It was observed that cheques amounting to Shs. NIL cts

had been on hand for more than 14 days prior to the date of the survey.

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

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

Table with 2 columns: Item (Cash on hand, Bank balance) and Amount (Shs. 26,764.00, 22,839.95, 49,603.95)

The Bank Certificate of Balance showed a sum of Shs. TWO HUNDRED FORTY FOUR THOUSAND, NINE HUNDRED SEVENTY EIGHT, NINETY FIVE CENTS

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

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

Signature of Chairman

Chairman

Signature of Members of the Board

Members of the Board

Date 11/7/2019





ATC 1000-11

Date 11/7/2019

Report of the Board of Survey on the Cash and Bank Balances of STATE DEPARTMENT FOR AGRICULTURAL RESEARCH as at the close of

business on 30<sup>TH</sup> JUNE, 2019

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

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

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

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

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

Cash on hand	(Shs. NIL)
Bank balance	Shs. ONE SHILLING
	1.00
	1.00

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

Standing to the credit of the account on 30<sup>TH</sup> JUNE, 2019

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

Date 11/7/2019

Chairman  
Members of the Board



A/C 1000384/28

Date 11/7/2019

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

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

- DR. JOSEPH M. MACHARIA
- ELIZABETH K. NYANGA
- STANLEY MWAVIRA

Assembled at the office of HEAD OF ACCOUNTING UNIT

at 11.00am (time) on the 11/7/2019

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

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

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

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

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

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

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

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

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

Chairman

Members of the Board

Date 11/7/2019

CASH IN BANK OR CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

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

REC - STATE DEPARTMENT FOR AGRICULTURAL

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

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

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....



REPUBLIC OF KENYA  
**BANK RECONCILIATION**

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

REC - STATE DEPARTMENT FOR AGRICULTURE

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

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

F.O. 30

## BANK RECONCILIATION

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

REC - STATE DEPARTMENT FOR AGRICULTURAL

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

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

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

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

REC - STATE DEPARTMENT FOR AGRICULTURE

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

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
		<b>Total : 1,263,856,210.00</b>

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

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

DEV - STATE DEPARTMENT FOR AGRICULTURE

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

<b>Balance as per bank certificate</b>	1.00
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	1.00

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

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

DEV - STATE DEPARTMENT FOR AGRICULTURE

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

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



REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

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

DEP -STATE DEPARTMENT FOR AGRICULTURAL

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

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

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

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

DEP -STATE DEPARTMENT FOR AGRICULTURAL

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

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

F.O. 30

BANK RECONCILIATION

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

CBK165 - STATE DEPARTMENT FOR AGRICULTU

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

<b>Balance as per bank certificate</b>	
<b>Less --</b>	
<b>1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)</b>	
<b>2. Receipts in Bank Statement not yet recorded in Cash Book</b>	
<b>Add --</b>	
<b>3. Payment in Bank Statement not yet recorded in Cash Book</b>	
<b>4. Receipts in Cash Book not yet Recorded in Bank Statement</b>	
<b>Bank Balance as per Cash Book</b>	<b>0.00</b>

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

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

CBK165 - STATE DEPARTMENT FOR AGRICULTURE

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

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

LIST OF PENDING BILLS AT 30TH JUNE 2019

Vote 1168

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

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



