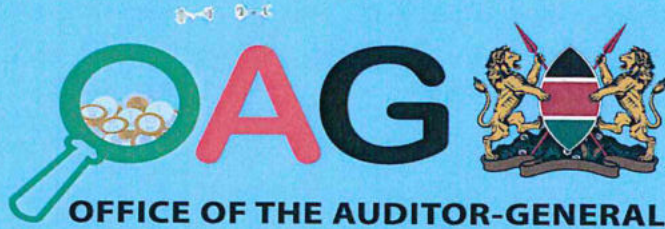


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
OF DATE: 22 MAR 2023	DAY: wed
TABLED BY:	Deputy LOM
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THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR CROP
DEVELOPMENT AND AGRICULTURAL
RESEARCH**

**FOR THE YEAR ENDED
30 JUNE, 2022**



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022**

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1. Key Entity Information and Management

(a) Background information

The Ministry of Agriculture, Livestock and Fisheries was established vide Executive Order No. 6 of 2019 dated 22nd August, 2019. The Executive Order merged the former State Department's for Crops Development and Agricultural Research to the current State Department for Crop Development and Agricultural Research. Further, the State Department of Co-operatives was brought on board vide executive No. 1 of 2020 issued on 14th January, 2020. At cabinet level, the entity is represented by the Cabinet Secretary for Agriculture, Livestock, Fisheries and Co-operatives who is responsible for the general policy and strategic direction of the entity.

State Department for Crop Development and Agricultural Research

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

Vision

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

Mission

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

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Mandate

The mandate of the Crop Development and Agricultural research include: National Agricultural Policy Management; National Food Policy; Strategic Food Reserve; Agricultural Crops Development, Regulation and Development; Phytosanitary Services and International Standards Compliance; Agricultural Farmers Training; Agricultural Land Resources Inventory and Management; Agricultural Mechanization Policy Management; Policy on Land Consolidation for agricultural benefit; Agricultural Insurance Policy; Agricultural Extension Services Standards; Crop research and development; Agriculture seed research and development; Livestock research and development; Crop and animal genetic research; Tsetse Fly and Trypanosomiasis research, control and eradication; and Capacity building policy for agricultural staff.

Core functions

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

Strategic Objectives

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

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Core values

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

- i. Professionalism
- ii. Integrity
- iii. Efficiency and responsiveness
- iv. Partnerships
- v. Gender equity
- vi. Social inclusion

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary	Hon. Peter Munya,EGH
2	Accounting Officer	Dr.F.O.Owino,PhD,CBS
3	Secretary Administration	Joseph Kirubi
4	Agriculture Secretary	Josephat Muhunyu
5	Engineering Secretary	Eng. Richard Kanui

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(d) Fiduciary Oversight Arrangements

a) Audit committee activities

The Ministerial Audit Committee has been active vide Treasury Circular No.16/2005 dated 4th October, 2005 before introduction of PFM Act, 2012.

b) Public Finance Management Committee

The Ministry handled various issues both at the National Assembly and the Senate of Parliament:-

National Assembly

- Statements
- Petitions
- Motions
- Workshops/Seminars
- Meetings with Departmental Committees

(e) Entity Headquarters

P.O. Box 30028

Kilimo house Building

Cathedral Road

Nairobi, Kenya

Entity Contacts

Telephone: (254) 2718870/9

E-mail: psagriculture@kilimo.go.ke

Website: www.kilimo.go.ke

(f) Entity Bankers (all banks)

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

2. Statement by the Cabinet Secretary

The importance of agriculture has been emphasized through Kenya Vision 2030 and the past Medium Term Plans. The vision targeted agriculture sector to drive the economy to the desired 10 percent economic growth annually. The sector importance was later amplified through the President's Big Four priority agenda for 2017-2022, which emphasizes the importance of 100% food and nutrition security for all Kenyans. This is based on the fact that, Kenya economy is agricultural based and the sector contributes about a quarter of the National Gross Domestic Product (GDP). Indeed, agriculture sector is a major source of livelihood to the majority of Kenyans. During the review period the sector was mainly guided by the Kenya Vision 2030 and Third Medium Term Plan; the Agricultural Sector Transformation and Growth Strategy (ASTGS) 2019-2029; Comprehensive Africa Agriculture Development Programme (CAADP); and Agenda 2063 among others.

In 2021, agriculture sector recorded mixed performance. The sector recorded a contraction of 0.2 per cent in 2021 compared to a growth of 5.2 per cent in 2020. The observed performance was attributed to erratic and poorly distributed long rains as well as inadequate short rains. However, agriculture still remained the dominant sector, accounting for about 22.4 per cent of the overall GDP in 2021. Contribution from Growing of crops was 14.5 per cent in 2018; 15.1 per cent in 2019; 16.6 per cent in 2020; and 16.3 per cent in 2021. On the other hand, animal production contribution to GDP was 3.7 per cent in 2018; 3.5 per cent in 2019; 3.6 per cent in both 2020 and 2021.

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

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mechanization; Youth involvement in modern agriculture; and capacity building. All these programmes are also amplified in the Agriculture Sector Transformation and Growth Strategy (ASTGS) nine flagships.

During the period under review, the sub-sector delivered key outputs based on MTEF priority programmes and the Agriculture Sector Transformation and Growth Strategy (ASTGS 2019-2029). The Department prepared and submitted an agricultural research agenda to the National Council for Science, Technology and Innovation (NACOSTI). To create an enabling environment for agricultural development, the department developed/reviewed 7 key policies, 5 agricultural bills, 8 regulations, 4 Strategies, 6 MoUs and 6 bilateral/multilateral agreements. Key reforms under input subsidies and strategic food reserves were implemented through operationalization of the electronic voucher system & warehousing receipt system as well as rebranding of 4K clubs. Coordination, surveillance and control of key trans boundary pests for enhanced food security was undertaken as well as rolling out the Emergency Locust Response Project to address early warning and recovery for affected households. The department implemented the recommendations of the sugar, maize, tea and coffee taskforce reports in collaboration with other agencies.

The sub-sector experienced challenges that impacted negatively on delivery of outputs. The main challenges were inadequate funding for priority activities, inadequacy of quality data for planning and policy making, effects of climate change and the unforeseen COVID-19 pandemic which affected the schedule of planned activities. To cope with these challenges, the subsector had to periodically reprioritize its activities and revise set targets, increase cost efficiency in resource utilization and utilize investments in big data systems. Further, finance shortfalls were bridged through development of partnership projects and deliberate efforts made to develop and disseminate technologies that address climate change through climate smart agriculture; insurance initiatives among other adaptation and mitigation measures. To address the challenges facing Maize, Coffee, Tea and Sugar industries, the department through Presidential directives appointed task forces to review the issues affecting them. The task force reports on Maize, Sugar and coffee have been finalized and their recommendations are at different levels of implementation while Tea Price Stabilization task force team is progressing on well.

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



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

3. Statement by the Principal Secretary / Accounting Officer

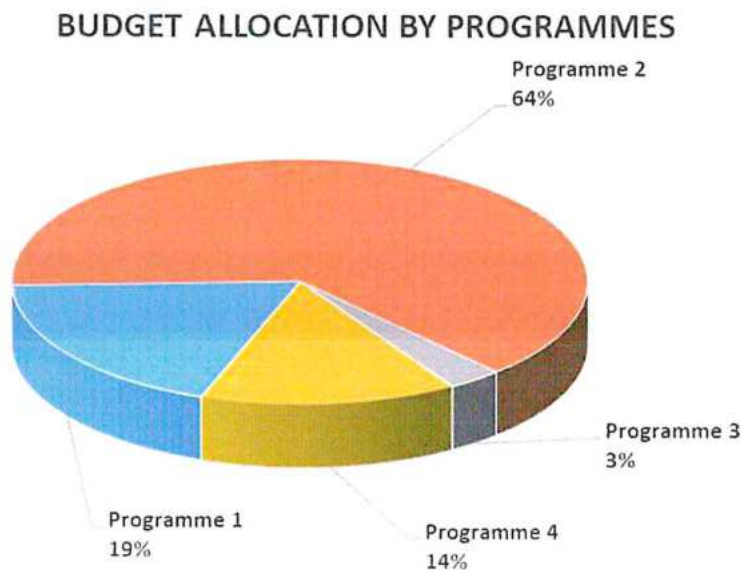
There are various policies to guide the operation of the Ministry of Agriculture, Livestock, Fisheries and Co-operatives so as to ensure prudent use of available resources and implementations of programmes and projects aimed at achieving the Ministry's Mandate. However, the ministry has remained focused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

BUDGET ALLOCATION

In the financial year 2021/22 the State Department for Crop Development and Agricultural Research had a gross budget of Kshs.45,076,381,633 made up of Kshs.13,361,429,328 and Kshs. 31,714,952,305 for Recurrent and Development respectively.

The State Department was to expend the gross budget of Kshs 45,076,381,633 under the following four programmes.

BUDGET ALLOCATION BY PROGRAMMES



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Programme 1: General Administration Planning and Support Services

The programme was allocated Kshs.8,489,611,481 representing 19% of the budget. A total of Kshs. 7,413,774,863.05 was spent under the following sub programmes:

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

Programme 2: Crop Development and Management

The programme was allocated Kshs.28,713,435,387 representing 64% of the budget. A total of Kshs 23,095,457,215.10 was spent under the following sub programmes;

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

Programme 3: Agribusiness and Information Management

The programme was allocated Kshs.1,379,497,360 representing 3% of the budget. A total of Kshs.1,300,303,265.00 was spent under the following sub programmes;

- 3.1 Agribusiness and market development
- 3.2 Agriculture information management

Programme 4: Agricultural Research and Development

The programme was allocated Kshs.6,493,837,405 representing 14% of the budget. A total of Kshs. 6,392,437,874.05 was spent under the following sub programmes;

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

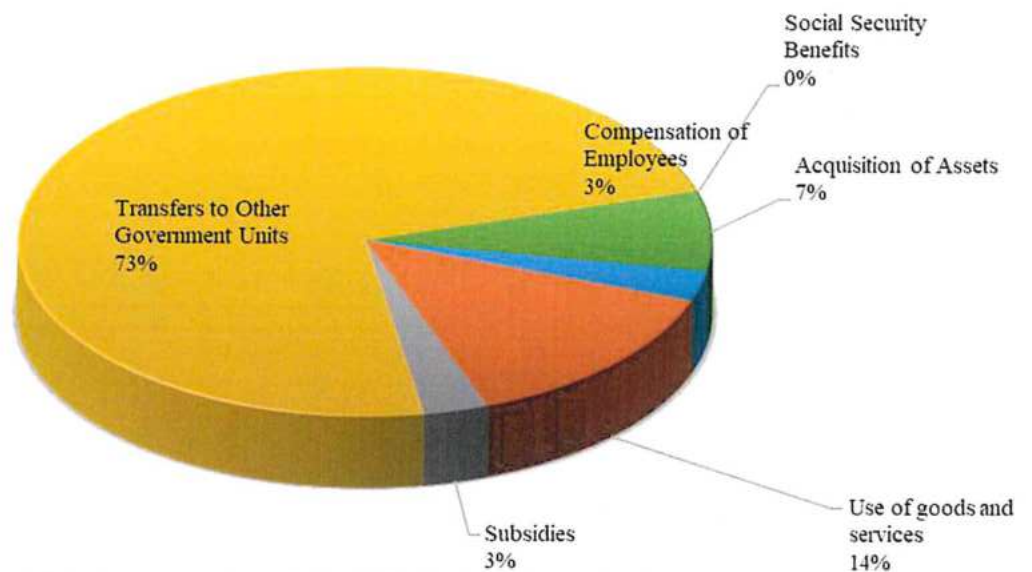
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Budget Utilisation as per economic items

The State Department spent **KShs.38,201,973,217** against an approved budget of **KShs.45,076,381,633** representing absorption of **85%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below: -

Expense Item	Approved Budget Allocation	Actual Payments	Variance	% of Utilisation Difference to Final Budget
Compensation of Employees	1,088,512,000	1,072,362,257	16,149,743	99%
Use of goods and services	6,794,349,747	5,243,881,007	1,550,468,740	77%
Subsidies	1,773,793,024	1,137,222,831	636,570,193	64%
Transfers to Other Government Units	31,755,002,592	27,916,005,495	3,838,997,097	88%
Social Security Benefits	17,300,000	16,010,672	1,289,328	93%
Acquisition of Assets	3,647,424,270	2,816,490,956	830,933,314	77%
Total Payments	45,076,381,633	38,201,973,217	6,874,408,416	85%

Budget utilization as per economic items



It is noted that 73 % of the State Department's budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs), 3% of the budget was utilised on employee compensation while 7% was utilised in Acquisition of assets,14% on use of goods and services and subsidies 3%.

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During the period **July 2021-June 2022** the State Department implemented key programmes and delivered key outputs as per the mandate towards achievement of 100 % food and nutrition security, increased production of raw materials for agro processing, employment and wealth creation for Kenyans. To create an enabling environment for growth of the sector, the following policies (Phyosanitary & Agriculture Soil Management), bills (National Cereals and Produce Board (National Food Reserve & Bukura Agricultural College), strategies (Agricultural Marketing & Avocado) and regulations (National Cereals and Produce Board -National Food Reserve & Blended Flour) were reviewed/developed .

In support of the Big 4 Agenda, Maize production reduced to 36.7 million bags against the target of projected 67 million bags due below average performance of 2020 and 2021 short rain seasons. Rice production increased from 180,390 MT in 2020 and 186,500 MT in 2021 due expansion of production areas such as Lower Kuja, Bunyala, Hola, Bura irrigation schemes and adoption of upland rice. There has also been adoption of mechanized harvesting which has increased grain recovery. Irish Potato production increased from 1.9 million MT in 2020 to 2.1 million MT in 2021 to address national food sufficiency. Productivity increased from 10 MT to 15 MT per acre due to capacity building, adoption of certified seeds & production technologies and favourable weather conditions during the period.

Recognizing the challenge of escalating input prices globally, the department through the National Treasury allocated **Ksh. 5.8 billion** to subsidize fertilizers cost to increase access by farmers during the 2022 long and short rains seasons. In addition, the ministry is implementing a stimulus program targeting the key productive sectors; **Kshs. 1 billion** to support fertilizer subsidy to tea farmers; **1.5 billion** appropriated towards factory maintenance and payment of sugarcane farmers' arrears and **Kshs. 1 billion** towards completion of targeted interventions in coffee. Further fertilizer subsidy (e-voucher program implemented by the National Value Chain Support Program in 27 Counties targeting Maize, Coffee, Rice, Irish Potato and Sorghum Value Chains), a total of **41,760 farmers** were supported against a target of **60,000** beneficiaries and the farmer contribution was **KSh.1,568,568,480** and Gok subsidy was **KShs.1,045,712,320**, while KCEP-CRAL supported **74,046** farmers with assorted inputs worth **Kshs.912,224,486** during the review period.

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The Strategic Food Reserve (SFR) is important in ensuring sustainability of food availability in the country. SFR transitioned to National Food Reserve under NCPB with an objective of creating a revitalized system for strategic and commercial food stock management. The National Food Reserve System will procure receipts through competitive commercial processes using the Warehouse Receipt System (WRS) to avoid market distortions. Currently, development of the WRS central registry is ongoing (at 30% completion) while 4 warehouses have been certified in Nakuru, Kitale, Meru and Eldoret.

Agricultural mechanization is a key ingredient to modernization of the sub sector through increasing efficiency in production and other value chain related activities. Interventions aimed at enhancing agricultural mechanization were undertaken during the review period to increase agricultural production and productivity. Three (3) SME incubation units were equipped at Siaya, Nakuru and Ruiru ATDCs with food laboratory equipment that has assisted in incubating a total of 125 SMEs in various appropriate technologies including small tractor (walking tractor)-based mechanization technologies; conservation agriculture; flour blending; oil extraction; jam making; value addition in honey, banana, mango, fish and milk.



Soya Milk Extraction at Bukura ATDC



Tapros Solar Dryer developed by Homa bay ATDC



Virgin Coconut oil extractor developed by Mtwapa ATDC



Biomass grain dryer

Through the Mechanization for Agricultural Development Project, the Agricultural Development Corporation (ADC) opened up **4,072** new acres for cultivation and produced **2,561** metric tonnes of certified irish potato seed.

Over the review period, the department constructed fifteen (15) irrigation infrastructure (boreholes and dams) facilities and six (6) market sheds to boost farm productivity under the Miraa Industry Revitalization Project. New markets were explored in Djibouti, Ethiopia and Mozambique while on the pipeline for future expansion are Angola, Botswana and South Africa for miraa produce.

To address climate change mitigation, the department implemented the Area Yield Index Crop Insurance program as one of the ways to de-risk the agriculture sector and reduce vulnerability of farmers and other value chain actors. The number of counties covered increased from 33 to 39 cumulatively. However, the number of farmers covered with the crop insurance decreased from 488,793 to 411,634 due to COVID-19 restrictions and budget reallocations which affected farmers' sensitization and overall uptake of the product during the seasons. The crops covered are maize, green grams and Irish potatoes.

During the review period, the department coordinated surveillance and control of key trans-boundary pests for enhanced food security. The first and second waves of the **Desert Locust** invasions were successfully managed in 28 counties through establishment of 8 operational bases, procurement of **387,970** litres of assorted chemicals and Personal Protective Equipment. The state department has rolled out the Emergency Locust Response Project (ELRP) to address early warning and recovery for households affected by the invasion. Further, the department procured **30,040 litres** and installed **1,300** pheromone traps for Fall Army Worm management. In addition, the department distributed **142 MT** of Aflasafe and other assorted equipment for capacity building on post-harvest management (**134** moisture meters and **2,370** hermetic bags). Reduction in small grain losses was achieved through procurement of **9,940** litres of avicides and *Quelea quelea* control done in Narok, Meru, Kirinyaga, Makueni and Kitui Counties.

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To increase production of key food, industrial and horticultural commodities, the department supported technology transfer and crop diversification through provision of **412 MT** of high yielding maize and rice seed varieties, **1,061,000** assorted seedlings (macadamia, avocado, coconut, cashewnut), **589.5 MT** of drought tolerant seeds, **2.1 million** planting materials for cassava & sweet potato and **39,348 MT** Irish potato seed. All these initiatives have led increased production of maize, rice and irish potato to bridge the annual food deficits.

Under Food and nutrition security enhancement various projects are at different stages of implementation at the County level. Through the National Agriculture & Rural Inclusive Growth Project (NARIGP), **477,253** direct beneficiaries have been reached while 166 Producers organizations have been supported with inclusion grants of **Ksh 199,715,683.00** for capacity building and recruitment of more members. A total of **10,195** sub projects have been supported as a result of increased participation of counties in farmer mobilization. Under Kenya Climate Smart Agriculture Project (KCSAP), 438,600 direct beneficiaries in Common Interest Groups (CIGs) and Vulnerable & Marginalized Groups (VMG) were reached. On Agro-weather monitoring infrastructure, 120 Automatic Weather Stations, 17 hydromet stations and 17 agromet stations have been procured. The project has further supported development of the Kenya Agricultural Market Information System (**KAMIS**) to integrate and disseminate the ministry's market information system. The system is operational in all Counties and 286 markets are integrated.

To increase the area under irrigation, an estimated **500** hectares of irrigation infrastructure was rehabilitated Kalacha (80ha) in Marsabit County, Kiboi (180 ha) in Baringo County, Kilimani Galana (60ha) in Isiolo County and Simailele (180 ha) in Turkana County under the Drought Resilience & Sustainable Livelihoods Project. Through the Smallscale Irrigation & Value Addition Project, **406** hectares under new irrigation schemes was achieved in Makanyaga & Ruungu in Tharaka Nithi County and Ndirithi Aguthi in Nyeri County. To increase access to water for irrigation, domestic and livestock use, other facilities which have been established include 43 boreholes, 7 shallow wells, 23 water pans and 1 sub-surface dam in 6 Counties.

On youth empowerment the department has spearheaded the rebranding of 4K clubs to address the challenges identified under the Agribusiness Strategy. Under the Youth in Modern Agriculture

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Project, Youth from 5 counties (Nairobi, Nyandarua, Muranga, Kiambu and Machakos) were trained on enterprise development. Under ENABLE Youth Program, delays in procurement and budgetary cuts affected rehabilitation and equipping of Youth Agribusiness Incubation Centres (YABICs). However, the targets for recruitment were achieved and incubation is carried out in 2 cohorts per year. Cohort 1(319 youth) is currently undertaking the incubation programme online (awaiting rehabilitation and equipping of YABICs for physical sessions).

Under research, during the review period the National Agricultural Research System Policy was completed and a cabinet memo submitted to Cabinet for approval. In addition, an Agricultural Research Agenda was prepared and submitted to the National Council for Science, Technology and Innovation (NACOSTI) for inclusion into the national research agenda. The department also created a national agricultural research platform for online agricultural information and knowledge sharing.

To increase crop production and productivity, the Kenya Agriculture & Livestock Research Organization (KALRO) released 32 maize lines resistant/tolerant to Maize Lethal Necrosis Disease and produced 417 MT Aflasafe™. Further, 705 promising lines of maize germplasm were screened for resistance/tolerance to Fall Army Worm, **6,576 MT** of basic seed were produced and availed to farmers, **70 million** clean crop planting materials produced while **59,493** soil samples were analyzed and recommendations given. To increase livestock production and productivity, KALRO analysed **5,939** animal feed samples, produced **1.09 million** day old chicks of improved indigenous chicken, produced **7 million** clean Napier grass cuttings and availed **448** Sahiwal/Boran breeding bulls to farmers for improvement of livestock breeds in the ASALs. To enhance capacity for semen production **38** bull calves were recruited and a dairy goat artificial insemination centre is under construction. In addition, **999,502** litres of liquid nitrogen were produced and **2.13 million doses** of semen were produced. Tsetse control and sustenance including sustainable land management in five tsetse belts is at **59%**.

1.0 Emerging issues related to the entity,

- Effects of climate change leading to increased frequency of droughts and floods impacting negatively on the food security situation
- Declining agricultural land due to combination of factors including uncontrolled subdivision and change land use from agricultural production
- Budget deficit on fertilizer subsidy program resulting to pending bills for the past 3 years
- Emergence of strategic pests and diseases (Desert locust, Golden apple snail, *Drosophila suzukii*, *ipomoea* etc)
- Delays/non-disbursement of exchequer for agricultural activities especially in counterpart funding delays in donor funded projects has led to an altogether non implementation of some projects.
- The unforeseen COVID-19 pandemic which affected the schedule of planned activities and some resources were diverted from planned programmes and projects to fight the pandemic.

2.0 Highlight key risk management strategies.

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

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

3.0 Implementation challenges and recommended way forward.

The unforeseen COVID-19 pandemic which affected the schedule of planned activities and some resources were diverted from planned programmes and projects to fight the pandemic.

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

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

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

4.0 Lessons Learnt and Way Forward

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

5.0 Conclusion

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



KELLO HARSAMA
PRINCIPAL SECRETARY
MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT.

4. Statement of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

The key strategic objectives as per the strategic plan for FY 2018- FY 2022 are to:

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

Progress on the attainment of Strategic Objectives through Performance Contracting

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

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Public Works, Roads & Transport	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% of motorable and passable roads within the city	In FY 21/22 we increased motorable and passable roads by xx% the following roads were upgraded	
Develop and/or Review Policies	To create an enabling environment for agricultural development	Conducive policy environment	No. of policies developed and/or reviewed	9	
Accelerated Agricultural Inputs Access (KCEP-CRAL)	To increase agricultural productivity and out puts	Access to agricultural farm inputs	No. of Smallholder farmers enrolled in e-voucher system	35,042	
Miraa Farmers Livelihood Improvement	To increase agricultural productivity and out puts	Enterprise diversification for improved livelihoods of miraa farmers	No. of market sheds Constructed		
		Water harvesting structures constructed	No. of water harvesting structures constructed		

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Revitalization of industrial crops	To increase agricultural productivity and out puts	Increased production of coffee, tea, cotton, sugar, pyrethrum, nuts and oil Subsectors for higher incomes	MT of clean coffee produced annually	34.5	
			MT of tea produced annually	537.8	
Support to Agricultural engineering technology development	To increase agricultural productivity and out puts	Increased value addition	No of technologies /innovations developed and promoted	102	
Reduce post harvest losses	To increase agricultural productivity and out puts	Enhanced food security	MT of Aflasafe (KE 01) procured and distributed to counties	16	
Improved Agricultural Mechanization	To increase agricultural productivity and out puts	Increased mechanization levels for high yields	No. of aggregation centres and stores	1	
Crop insurance	To Enhance Food and Nutrition Security	Agriculture Risk management for smallholder crop farmers	No. (Million) of farmers purchasing insurance policies	398,936	

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			No of counties covered	38	
Prioritized Crops Production	To Enhance Food and Nutrition Security	Enhanced maize production	No. of 90 Kgs bags of maize produced (million)	The national maize production achieved for FY 2021/2022 was 36.7 million bags	This was due to the unfavorable weather during the short rains
		Enhanced potato production and food sufficiency	MT of ware potato produced (million) annually	Production of Irish potatoes was 2.1 MT in 2021.	Productivity increased from 10 MT to 15 MT per acre due to capacity building, adoption of certified seeds & production technologies
		Rice production increased from the current production levels	MT of rice produced	Rice production was 186,000 MT in 2021	This high production is attributed to opening of new schemes like Lower Kuja,

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					Bunyala, Hola, Bura irrigation schemes; adoption of upland rice; adoption of mechanized harvesting which has increased grain recovery and support to farmers with seed which is better yielding than the recycled seeds that was used by most farmers
Involve Youth in Modern Agriculture	To Increase Youth, Women and Vulnerable Groups Participation	Increased Youth, Women and vulnerable groups employment in Agriculture	No. of Pupils and youth trained.		

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	in Agricultural Value Chains	(Urban and Peri urban agriculture)			
Financial and Agribusiness mentorship for youth	To Increase Youth, Women and Vulnerable Groups Participation in Agricultural Value Chains	Youth involvement in agribusiness	No. of operational YABIC Resources Centres	1	

5. Environmental and Sustainability Reporting

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

a) Sustainability strategy and profile

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

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

The sustainability strategies are anchored on the following strategy documents;

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

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counties. Achievements include development and roll out of technologies, innovations and management practices to address sustainability

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

c) Employee welfare

The Department has operational Human Resource Directorate which supports;

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

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

d) Operational practices

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

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

e) Community Engagements

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

6. Statement of Management Responsibilities

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

The Accounting Officer in charge of the **State Department for Crop Development and Agricultural Research** is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the **State Department for Crop Development and Agricultural Research** accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the **State Department for Crop Development and Agricultural Research** further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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The Accounting Officer in charge of the **State Department for Crop Development and 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 entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on 13/12 2022.



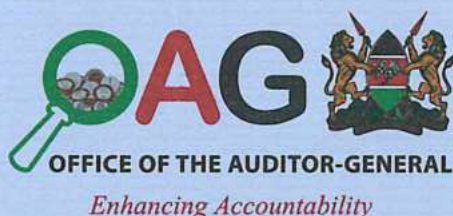
.....
Principal Secretary
Kello Harsama



.....
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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Crop Development and Agricultural Research set out on pages 1 to 41, which comprise of the

statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows, and the statement of comparison of budget and actual amounts and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Crop Development and Agricultural Research as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Use of Goods and Services

The statement of receipts and payments reflects expenditure on use of goods and services amounting to Kshs.5,243,881,007 as disclosed in Note 6 to the financial statements. However, the following unsatisfactory matters were observed:

i) Payment for Incomplete Works at Kilimo House

The balance includes an amount of Kshs.348,490,555 in respect of routine maintenance - other assets out of which an amount of Kshs.4,833,700 was paid in respect of a contract awarded to a local contractor for the refurbishment of the main reception at Kilimo House. According to the Bill of Quantities (BQs), the works included the installation of a gypsum ceiling at the entire reception area at a cost of Kshs.3,183,700. However, physical verification of the works confirmed that no gypsum works were carried out as specified in the contract yet the contractor was paid for the works.

ii) Domestic Travel and Subsistence

Further, the balance includes an expenditure of Kshs.1,169,614,130 in respect of domestic travel and subsistence out of which an amount of Kshs.50,985,229 was issued as Authority to Incur Expenditure (AIEs) to various institutions. However, review of records revealed that the AIEs were expensed immediately at the point of payment before any funds were spent by the respective institutions. This is a departure from the normal Government treatment of AIEs whereby the State Department should have held them in a suspense account and expensed them as the beneficiary institutions provided the expenditure returns of the funds sent to them. Any balance not accounted for should then have been treated as a receivable balance from the institutions in the books of the State Department.

iii) Unsupported Expenditure on Specialized Materials and Services

In addition, the balance includes an amount of Kshs.512,860,946 in respect to specialized materials and services out of which an amount of Kshs.16,576,411 was in form of

Authority to Incur Expenditure (AIEs) for which corresponding expenditure returns were not provided for audit review.

iv) Variances between State Department's Expenditure and Projects' Expenditure

Included in the expenditure for domestic travel and subsistence of Kshs.1,169,614,130 is an amount of Kshs.183,504,669 relating to four (4) donor funded Projects. However, review of the Projects' financial records revealed that seven (7) donor funded Projects under the State Department had a total domestic travel and subsistence expenditure of Kshs.292,164,530 as detailed in the table below:

Donor Funded Project	State Department Financial Statements (Kshs.)	Donor Funded Projects' Records (Kshs.)	Variance (Kshs.)
ELRP	149,704,439	169,772,450	(20,068,011)
AGRA	-	40,015,780	(40,015,780)
SIVAP	-	1,486,405	(1,486,405)
ASDSP II	830,000	256,320	573,680
NARIG	25,764,399	49,454,617	(23,690,218)
CADREP	7,205,831	9,956,263	(2,780,432)
EYKP	-	21,222,695	(21,222,695)
Total	183,504,669	292,164,530	

In the circumstances, the accuracy and completeness of the expenditure on use of goods and services amounting to Kshs.5,243,881,007 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Crop Development and Agricultural Research Management 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 qualified 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 19.2 to the financial statements reflects pending bills amounting to Kshs.9,396,775,821 as at 30 June, 2022 which were not settled in the year under review but were carried forward to the 2022/2023 financial year. Further, as disclosed in Annex 1 to the financial statements, the balance includes bills amounting to Kshs.7,109,099,006

and Kshs.14,626,689 in respect to fertilizer subsidy and supply of goods and services, respectively. However, the bills were not supported with relevant documents and authority as required under Regulation 104 of the Public Finance Management (National Government) Regulations, 2015.

Review of the previous year's pending bills closing balances revealed that the State Department had reported pending bills of Kshs.8,536,661,169 payable to National Cereals and Produce Board for fertilizer subsidy. However, Annex 1 to the financial statements reflects the debt owed to the National Cereals and Produce Board (NCPB) of Kshs.5,352,575,015 resulting to an unsupported and unexplained variance of Kshs.3,184,086,154.

Further, the unaudited financial statements of NCPB for the year ended 30 June, 2022 reflected Government debtors – Ministry of Agriculture fertilizer account balance of Kshs.4,735,666,409 in respect of the amount receivable from the State Department for fertilizer subsidy. The resultant variance of Kshs.616,908,606 was not explained.

In addition, review of Annex 1 to the financial statements revealed that pending bills relating to the recurrent vote of Kshs.1,959,118,454 and development vote of Kshs.7,109,099,006 all totalling Kshs.9,068,217,460 had been outstanding from the financial year 2018/2019 and earlier years. Management did not provide an explanation why the long outstanding pending bills had not been settled.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Construction of Buildings

The statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.2,816,490,955 which as disclosed in Note 10 to the financial statements includes an amount of Kshs.130,965,575 relating to construction of buildings. The following unsatisfactory matters were observed:

i) Delayed Erection and Completion of Administration Offices/Hostels Block

The State Department awarded the contract for erection and completion of administration offices/hostels block at the proposed School of Agriculture in Ainabkoi, Uasin Gishu County at a contract sum of Kshs.239,428,873. The project commenced on

17 October, 2015 for a contract period of 52 weeks with an expected completion date of 17 October, 2016. However, the project was not completed on time and the contractor was awarded several extensions of time revising the expected completion date to 23 December, 2020.

Further, as a result of fundamental breach of the contract by the contractor, the contract was terminated on 22 October, 2022. At the time of contract termination, physical progress of works was at 75% and the contractor had been paid a total amount of Kshs.164,792,291 including Kshs.25,411,132 paid during the year under review. However, the State Department does not seem to have a recourse since the performance guarantee submitted by the contractor has already expired.

ii) Stalled Construction of Laare Miraa Marketing Shed

This contract for construction of Laare miraa marketing shed was awarded to a local contractor at a cost of Kshs.23,502,066. The contract was for twelve (12) months (48 weeks) with the completion date being 3 October, 2021 which was later revised to 19 February, 2022.

An audit inspection of the project carried out on 26 July, 2022 revealed that the contractor had abandoned site and the project had stalled at 60% completion, with the contractor having been paid an amount of Kshs.11,683,432.

In the circumstances, the value for money on the Kshs.176,475,723 incurred on the two (2) projects could not be confirmed.

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 matter 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

Failure to Maintain an Updated Asset Register

Annex 2 to the financial statements reflects a summary of fixed assets register with a historical cost balance of Kshs.20,329,209,971 as at 30 June, 2022 (2021-Kshs.17,512,719,015). However, the State Department did not maintain an updated fixed

assets register which could have indicated details such as type of assets, code for identification, name tags, cost of acquisition and location among others relevant details.

In the circumstances, Management was in breach of the law.

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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State

Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 December, 2022

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
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8. Statement of receipts and payments for the year ended 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Proceeds From Domestic and Foreign Grants	1	598,186,178	365,092,896
Exchequer Releases	2	33,966,135,699	43,370,948,240
Proceeds From Foreign Borrowings	3	1,362,684,570	1,412,121,986
Proceeds From Sale of Assets	4	5,040,299,991	11,391,963
Total Receipts		40,967,306,438	45,459,555,085
Payments			
Compensation Of Employees	5	1,072,362,257	1,014,125,016
Use Of Goods and Services	6	5,243,881,007	7,434,949,226
Subsidies	7	1,137,222,831	979,901,639
Transfers To Other Government Entities	8	27,916,005,495	27,907,075,235
Social Security Benefits	9	16,010,672	3,234,969
Acquisition Of Assets	10	2,816,490,955	7,436,588,489
Total Payments		38,201,973,217	44,775,874,573
Surplus/Deficit		2,765,333,222	383,680,512

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 13/12 2022 and signed by:



Principal Secretary
Kello Harsama



Head of Accounting Unit
CPA Charity W. Muriuki
ICPAK Member No: 5380


STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
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9. Statement of assets and liabilities as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	11A	5,329,875,328	2,273,174,353
Cash balances	11B	2,094,207	3,956,631
Total cash and cash equivalent		5,331,969,536	2,277,130,984
Imprests and advances	12	-	4,222,000
Total financial assets		5,331,969,536	2,281,130,984
Financial liabilities			
Third party deposits and retention	13	46,231,164	164,118,414
Net financial assets		5,285,738,372	1,117,234,570
Represented by			
Fund balance b/fwd.	14	2,117,234,569	1,717,861,948
Prior year adjustment	15	403,170,581	15,692,109
Surplus/Deficit for the year		2,765,333,222	383,680,512
Net financial position		5,285,738,372	2,117,234,569

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 13/12 2022 and signed by:


Principal Secretary
Kello Harsama


Head of Accounting Unit
CPA Charity W. Muriuki
ICPAK Member No: 5380


STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

10. Statement of cash flows for the year ended 30th June 2022

Description	Notes	2021-2022	2020 -2021
		Kshs	Kshs
Receipts for Operating Income			
Proceeds From Domestic and Foreign Grants	1	598,186,178	365,092,896
Exchequer releases	2	33,966,135,699	43,370,948,240
Payments For Operating Expenses			
Compensation of employees	5	1,072,362,257	1,014,125,016
Use of goods and services	6	5,243,881,007	7,434,949,226
Subsidies	7	1,137,222,831	979,901,639
Transfers to other government units	8	27,916,005,495	27,907,075,235
Social security benefits	9	16,010,672	3,234,969
Adjusted For:			
Adjustments during the year			
Decrease/(Increase) in accounts receivable		4,222,000	-2,481,062
Increase/(Decrease) in deposits and retention		-117,887,250	-9,838,483,474
Prior year adjustments	15	403,170,581	15,692,109
Net Cash Flow from Operating Activities			
		-531,655,053	-3,428,517,375
Cash flow From Investing Activities			
Proceeds from sale of assets	4	5,040,299,991	11,391,963
Acquisition of assets	10	-2,816,490,955	-7,436,588,489
Net Cash Flows from Investing Activities			
		2,223,809,036	-7,425,196,526
Cash flow From Borrowing Activities			
Proceeds from foreign borrowings	3	1,362,684,570	1,412,121,986
Net cash flow from financing activities			
		1,362,684,570	1,412,121,986
Net increase in cash and cash equivalent		3,054,838,553	-9,441,591,915
Cash & Cash Equivalent at Start of The Year		2,277,130,982	11,718,722,897
Cash & Cash Equivalent at End of The Year		5,331,969,535	2,277,130,982

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

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STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

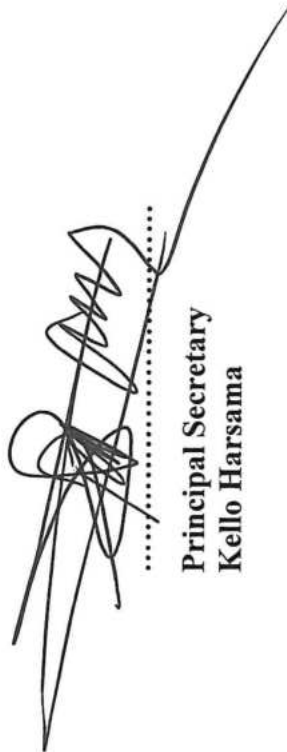
11. Statement of Comparison of budget and Actual Amounts for FY2021/22

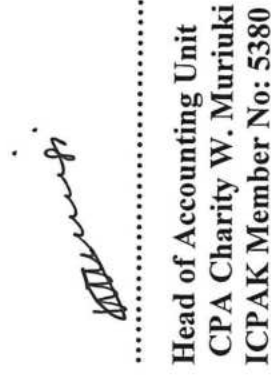
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Proceeds from domestic and foreign grants	852,000,000	-165,000,000	687,000,000	598,186,178	88,813,822	87%
Exchequer releases	35,817,663,860	1,660,717,773	37,478,381,633	33,966,135,699	3,512,135,699	91%
Proceeds from foreign borrowings	2,924,455,455	-1,359,455,455	1,565,000,000	1,362,684,570	202,315,430	87%
Proceeds from sale of assets	5,339,000,000	7,000,000	5,346,000,000	5,040,299,991	305,700,009	94%
Total Receipts	44,933,119,315	143,262,318	45,076,381,633	40,967,306,438	4,109,075,195	91%
Payments						
Compensation of employees	1,234,612,000	-146,000,000	1,088,512,000	1,072,362,257	16,149,743	99%
Use of goods and services	5,869,435,023	924,914,724	6,794,439,747	5,243,881,007	1,550,468,740	77%
Subsidies	2,875,455,455	-1,101,662,431	1,773,793,024	1,137,222,831	636,570,193	64%
Transfers to other government entities	31,273,179,392	481,823,200	31,755,002,592	27,916,005,495	3,838,997,097	88%
Social security benefits	17,300,000	-	17,300,000	16,010,672	1,289,328	93%
Acquisition of assets	3,663,137,445	-15,713,175	3,647,424,270	2,816,490,956	830,933,314	77%
Total Payments	44,933,119,315	143,262,318	45,076,381,633	38,201,973,217	6,874,408,416	85%
Surplus/ Deficit	(2,662,500,000)	2,662,500,000	-	2,765,333,221	(2,765,333,221)	

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

- i) The low proceeds Proceeds from domestic and foreign grants and Proceeds from foreign borrowings Donor Financing agreement that required complete audit of the first tranche which delayed and thus funds were not released.
- ii) Under- utilization in use of goods and Acquisition of assets was due to long procurement process and late approval of supplementary budget.
- iii) Under- utilization in Transfers to Other Government Units was due to late approval of supplementary budget and delay in exchequer funding.

The entity financial statements were approved on 13/12 2022 and signed by:


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Principal Secretary
Kello Harsama


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Head of Accounting Unit
CPA Charity W. Muriuki
ICPAK Member No: 5380

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

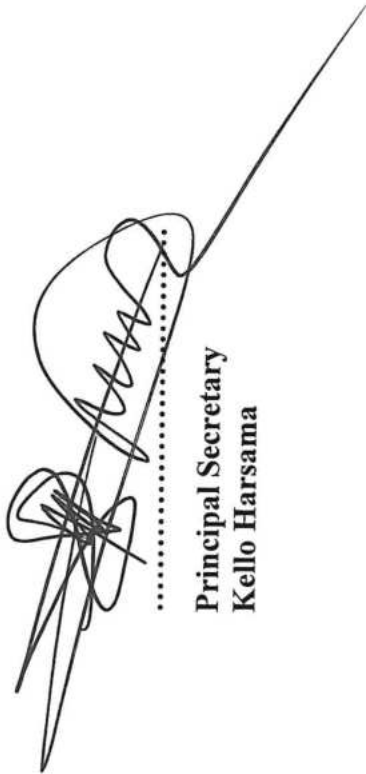
11 (a) Summary Statement of Appropriation: Recurrent for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	8,097,419,328	-81,990,000	8,015,429,328	7,960,881,754	54,547,574	99%
Proceeds from sale of assets	5,339,000,000	7,000,000	5,346,000,000	5,040,299,991	305,700,009	94%
Total Receipts	10,773,919,328	-74,990,000	13,361,429,328	13,001,181,745	360,247,583	97%
Payments						
Compensation of employees	1,033,700,000	-141,100,000	892,600,000	892,447,783	152,217	100%
Use of goods and services	192,846,920	-16,715,000	176,131,920	142,324,238	33,807,682	81%
Transfers to other Government entities	12,184,300,000	80,000,000	12,264,300,000	11,939,599,988	324,700,012	97%
Social security benefits	17,300,000	-	17,300,000	16,010,672	1,289,328	93%
Acquisition of assets	8,272,408	2,825,000	11,097,408	6,785,065	4,312,344	61%
Total Payments	13,436,419,328	-74,990,000	13,361,429,328	12,997,167,746	364,261,582	97%
Surplus/Deficit	-2,662,500,000	2,662,500,000	-	4,013,999	-4,013,999	

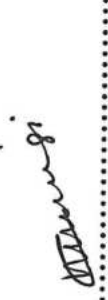
STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

- i) Under- utilization in use of goods and Acquisition of assets was due to long procurement process and late approval of supplementary budget.

The entity financial statements were approved on 13/12 2022 and signed by:



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Principal Secretary
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Head of Accounting Unit
CPA Charity W. Muriuki
ICPAK Member No: 5380

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

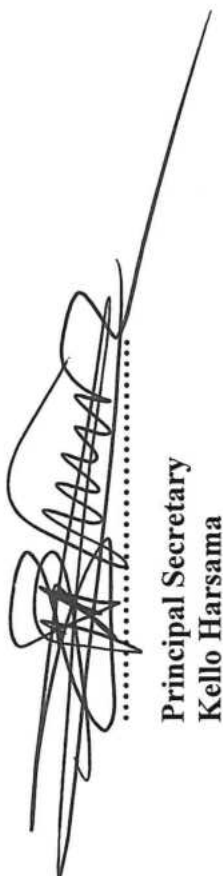
11 (b) Summary Statement of Appropriation: Development for FY2021/22

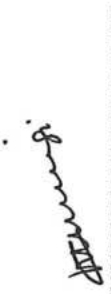
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Proceeds from domestic and foreign grants	852,000,000	-165,000,000	687,000,000	598,186,178	88,813,822	87%
Exchequer releases	27,720,244,532	1,742,707,773	29,462,952,305	26,005,253,945	3,457,698,360	88%
Proceeds from foreign borrowings	2,924,455,455	-1,359,455,455	1,565,000,000	1,362,684,570	202,315,430	87%
Total Receipts	31,496,699,987	218,252,318	31,714,952,305	27,966,124,693	3,748,827,612	88%
Payments						
Compensation of employees	200,912,000	-5,000,000	195,912,000	179,914,473	15,997,527	92%
Use of goods and services	5,676,588,103	941,629,724	6,618,217,827	5,101,556,768	1,516,661,059	77%
Subsidies	2,875,455,455	-1,101,662,431	1,773,793,024	1,137,222,831	636,570,193	64%
Transfers to other Government entity	19,088,879,392	401,823,200	19,490,702,592	15,976,405,508	3,514,297,084	82%
Acquisition of assets	3,654,865,037	-18,538,175	3,636,326,862	2,809,705,891	826,620,971	77%
Total Payments	31,496,699,987	218,252,318	31,714,952,305	25,204,805,471	6,510,146,834	79%
Surplus/Deficit	-	-	-	2,761,319,222	-2,761,319,222	

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

- i) The low proceeds Proceeds from domestic and foreign grants and Proceeds from foreign borrowings Donor Financing agreement that required complete audit of the first tranche which delayed and thus funds were not released.
- ii) Under- utilization in use of goods and Acquisition of assets was due to long procurement process and late approval of supplementary budget.
- iii) Under- utilization in subsidies was due to late approval of supplementary budget and delay in exchequer funding.
- iv) Under- utilization in Transfers to Other Government Units was due to late approval of supplementary budget and delay in exchequer funding.

The entity financial statements were approved on 13/12/2022 and signed by:


Principal Secretary
Kello Harsama

.....

Head of Accounting Unit
CPA Charity W. Muriuki
ICPAK Member No: 5380

12. Notes to the Financial Statement

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 International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

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

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

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

3. Reporting Currency

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

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Significant Accounting Policies (Continued)

(iii) 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 recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for. *(customise to your organisation)*

iv) Principal on borrowing

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. *(customize as per organization).*

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Significant Accounting Policies (Continued)

v) Acquisition of Fixed Assets

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

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

vi) In-kind contributions

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

vii) Third Party Payments

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

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Significant Accounting Policies (Continued)

c) Cash and Cash Equivalents

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

A bank account register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs.1,271,964,914.30 compared to Kshs. 164,118,412.85 in prior period as indicated on note 13. There were no other restrictions on cash during the year.

d) Imprests and advances

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

Significant Accounting Policies (Continued)

e) Third party deposits and retention

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

Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were Two (2) number of supplementary adjustments to the original budget during the year.

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

Significant Accounting Policies (Continued)

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

j) Prior Period Adjustment

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

k) Related Party Transactions

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

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

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

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Significant Accounting Policies (Continued)

I) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 19.3** and Annex 5 of this financial statement is a register of the contingent liabilities in the year.

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements

1 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2021-2022	2020-2021
				Kshs	Kshs
Grants received from Bilateral Donors (Foreign Governments)					
JICA-CARPERP		Direct Payment		20,950,272.20	365,092,896
JICA –SHEP PLUS		Direct Payment		24,845,513.00	-
Sub Total				45,795,785.00	
Grants received from Multilateral Donors (International Organizations)					
AfDB-SIVAP		Direct Payment		518,568,896.60	-
AfDB-RLACC		Direct Payment		33,821,497.00	-
Sub Total				552,390,393.60	-
GRAND TOTAL				598,186,178.60	365,092,896

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

2 Exchequer releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	4,953,789,901	5,920,880,000
Total Exchequer Releases for quarter 2	6,522,876,339	12,242,253,306
Total Exchequer Releases for quarter 3	4,726,775,470	4,983,497,189
Total Exchequer Releases for quarter 4	17,762,693,989	9,461,116,885
Conditional grants released to NARIGP	-	4,252,631,236
Conditional grants released to KCSAP	-	5,975,485,466
Conditional grants released to ASDSP II	-	535,084,158
Total	33,966,135,699	43,370,948,241

The exchequer amount of Kshs.33,966,135,699 comprised of GOK recurrent and development of Kshs 7,960,881,753.95 and Kshs.10,723,222,823.20 and Donor funding of Kshs.15,326,156,514 respectively.

The donor funding comprised of Grant Revenue of Kshs.1,264,908,508.15 and Loan Revenue of Kshs.14,061,247,998.60. The donor funding was for the projects under the state department and was disbursed as below.

S/NO	Project Name	Grant Revenue	Loan Revenue
1	AGRA	64,288,866.65	-
2	NARIGP	-	4,759,232,316.35
3	KCEP	464,803,803.35	477,760,066.85
4	KCSAP	-	7,384,505,977.70
5	DRSLP	-	142,629,093.80
6	ELRP	-	1,297,120,543.90
7	ASDSP II	594,271,454.50	-
8	ENABLE	38,420,672.50	-
9	SIVAP	12,214,711.15	-
10	IRISH POTATO	90,909,000.00	-
	TOTAL	1,264,908,508.15	14,061,247,998.60

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

3 Proceeds from Foreign Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
Foreign Borrowing - Direct payments (AfDB)	1,362,684,570	1,412,121,986
Total	1,362,684,570	1,412,121,986

AfDB- African Development Bank

4 Proceeds from Sale of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock	268,300,000	-
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities	4,771,999,991	11,391,963
Disposal and Sales of Non-Produced Assets		
Total	5,040,299,991	11,391,963

5 Compensation to Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	492,986,813	526,267,095
Basic wages of temporary employees	194,653,994	176,142,340
Personal allowances paid as part of salary	375,115,214	306,809,345
Personal allowances paid as reimbursements	2,867,500	2,867,500
Employer contributions to compulsory national health insurance schemes	6,738,736	2,038,736
Total	1,072,362,257	1,014,125,016

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

6 Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	23,909,697	27,676,651
Communication, supplies and services	30,952,647	63,317,490
Domestic travel and subsistence	1,169,614,130	1,624,289,637
Foreign travel and subsistence	46,561,523	148,852,151
Printing, advertising and information supplies & services	75,333,384	62,521,021
Rentals of produced assets	38,997,925	282,500,315
Training expenses	1,295,961,482	1,225,435,281
Hospitality supplies and services	124,406,884	70,935,884
Insurance costs	238,804,329	276,852,976
Specialized materials and services	512,860,946	1,575,569,828
Office and general supplies and services	83,629,583	86,363,528
Fuel Oil and Lubricants	118,602,697	316,154,031
Other operating expenses	1,098,586,087	1,572,235,892
Routine maintenance – vehicles and other transport equipment	35,866,363	49,608,529
Routine maintenance – other assets	348,490,555	52,636,011
Exchange rate losses	1,302,773	-
Total	5,243,881,007	7,434,949,225.60

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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Notes to the Financial Statements (Continued)

7 Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Private Enterprises **		
(NCBA Bank through NVCSP)	650,000,000	979,901,639
(Equity Bank through KCEP-CRAL)	487,222,831	
Total	1,137,222,831	979,901,639

** Subsidies were for e-voucher farmer registration exercise.

8 (a) Grants and Transfers to other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	11,939,599,988	14,103,314,279.05
Capital grants to government agencies and other level of govt	5,522,515,469.40	13,633,760,955.85
Transfers to other levels of Government - Counties		
KCSAP, NARIGP, ELRP AND ASDSP 11 (COUNTY REVENUE FUND) Capital Grants	9,418,434,068.00	
Other current Transfers ,Grants and Subsidies	1,035,456,000	170,000,000.00
TOTAL	27,916,005,495	27,907,075,234.90

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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Notes to the Financial Statements (Continued)

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

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

Description	Recurrent Kshs	Recurrent AIA Kshs	Development Kshs	Total 2021-22 Kshs	2020 K
Transfers to SAGAs and SCs			-		
Agricultural Development Corporation	-	1,570,000,000.00	50,000,000.00	1,620,000,000.00	84,999,999
Agricultural Fisheries and Food Authority	1,657,585,679.65	566,000,000.00	2,107,909,000.00	4,331,494,679.65	1,958,000,000
Bukura Agricultural College	180,000,000.00	182,000,000.00	60,000,000.00	422,000,000.00	260,000,000
Commodities Fund (COCONUT)	50,000,000.00	235,000,000.00	50,000,000.00	335,000,000.00	80,000,000
Emergency Response Locust Programme	-	-	297,369,711.00	297,369,711.00	600,000,000
KARLO	4,315,000,000.00	878,999,991.00	319,340,189.40	5,513,340,180.40	4,523,000,000
KAGRIC	72,000,000.00	159,300,000.00	350,000,000.00	581,300,000.00	357,000,000
KEPHIS	160,500,000.00	1,261,000,000.00	-	1,421,500,000.00	199,999,999
KENNTEC	72,000,000.00	-	180,000,000.00	252,000,000.00	222,000,000
Ministry of Environment and Forestry	-	-	-	-	179,528,700
Nyayo Tea Zones (MAU)	-	-	50,000,000.00	50,000,000.00	142,000,000
Pest Control Products Board	110,000,000.00	95,000,000.00	76,000,000.00	281,000,000.00	116,321,436
pyrethrum regulatory authority-oper	132,000,000.00	93,000,000.00	75,000,000.00	300,000,000.00	462,000,000
Kenya School of Agriculture	-	-	130,000,000.00	130,000,000.00	16,145,847

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State Department for Livestock	-	-	-	-	50,634,200
Warehouse Receipt System Council	-	-	50,000,000.00	50,000,000.00	75,000,000
Kenya Climate Smart Agriculture Project	-	-	4,510,659,864.00	4,510,659,864.00	5,975,485,465
NARIGP	-	-	3,995,298,589.00	3,995,298,589.00	4,252,631,236
ASDSP 11	-	-	615,105,904.00	615,105,904.00	593,834,158
NCPB	-	-	774,266,250.00	774,266,250.00	6,945,214,28
Miraa industry revitisation project	-	-	-	-	170,000,00
KCSAP Expenditure - 2019/20 but expensed 2020/21	-	-	-	-	643,179,912
ASK	-	-	250,000,000.00	250,000,000.00	
KTDA Fertilizer subsidy	-	-	1,035,456,000.00	1,035,456,000.00	
New KPCU	-	-	1,000,000,000.00	1,000,000,000.00	
Tea Board Kenya	150,214,317.00	-	-	150,214,317.00	
TOTAL	6,899,299,996.65	5,040,299,991.00	15,976,405,507.40	27,916,005,495.05	27,906,075,234

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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Notes to the Financial Statements (Continued)

9 Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	16,010,672	3,234,969
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Social Benefits to the aged (above 70 years)		
Total	16,010,672	3,234,969

10 Acquisition of Assets

Non -Financial Assets	2021-2022	2020-2021
	Kshs	Kshs
Construction of Buildings	130,965,575	12,000,000
Refurbishment of Buildings	129,406,633	72,840,404
Construction and Civil Works	1,368,404,146	728,647,794
Purchase of Vehicles and Other Transport Equipment	171,958,789	240,003,772
Overhaul of Vehicles and Other Transport Equipment	1,936,590	1,821,129
Purchase of Household Furniture and Institutional Equipment	225,000	273,232
Purchase of Office Furniture and General Equipment	112,643,109	45,825,465
Purchase of Specialised Plant, Equipment and Machinery	96,724,949	19,726,673
Rehabilitation and Renovation of Plant, Machinery and Equip.	235,185	282,388
Purchase of Certified Seeds, Breeding Stock and Live Animals	281,063,977	136,984,189
Research, Studies, Project Preparation, Design & Supervision	420,915,822	346,873,586
Rehabilitation of Civil Works	102,011,180	247,275,626
Acquisition of Strategic Stocks and commodities		5,584,034,231
Total	2,816,490,956	7,436,588,489.15

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Notes to the Financial Statements (Continued)

11 Cash and Bank Accounts

11A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2021-2022	2020-2021
				Kshs	Kshs
CBK 1000456957	KES	RECURRENT	1	21,265.30	22,073.3
CBK 1000456965	KES	DEVELOPMENT	1	18,889.00	44,186.4
CBK 1000456973	KES	DEPOSIT	1	1,271,964,914.30	164,118,413.8
CBK 1000457643	KES	DRSLP PROJ	1	5,689,521.20	4,658.4
CBK 1000457635	KES	STRATEGIC GRAIN RESERVE (SGR)	1	-	
CBK 1000457732	KES	STRENGTH FERTILIZER QUAL.REG.	1	-	7,315,321.7
CBK 1000457716	KES	SIVAP LOAN	1	76,741.35	76,741.3
CBK 1000457678	KES	KENYA CLIMATE SMART PRO	1	2,189,994,623.68	36,842,807.5
CBK 1000457694	KES	NAT AGRIC RURAL LIVELI ADAP TO CLIM	1	58,866,408.83	284,813,949.0
CBK 1000457724	KES	SIVAP GRANT	1	93,867.70	688,469.8
CBK 1000457759	KES	ENABLE YOUTH KENYA PROGRAMME	1	18,088,946.25	9,831,926.1
CBK 1000457686	KES	MULTI NAT RURAL LIVEHD ADT CLIMATE	1	1,171,487.05	34,995,242.0
CBK 1000485566	KES	ELRP	1	331,633,471.75	42,593,490.0
KCB 1266644504	KES	KCSAP	1	575,113,480.40	1,110,604,602

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

					10
NCBA 8518320012	KES	AGRA SUPPORTED PROJECT	1	12,227,117.98	818,713.00
KCB 1266645519	KES	NATIONAL AGRICULTURAL & RURAL INCLU	1	374,122,110.82	226,165,611.00
KCB 1229967206	KES	ASDSP11 GOK	1	441,429.00	1,438,724.00
KCB 1229965076	KES	ASDSP 11 DONOR	1	6,767,522.00	108,864,103.00
KCB 1286481260	KES	ELRP	1	218,043,177.20	110,000,000.00
EQUITY 1510263657085	KES	KCEP	1	46,338,617.22	863,736.10
EQUITY 1510265062080	KES	KCEP	1	26,349.20	5,431,899.20
EQUITY 1510264926255	KES	KCEP	1	2,789,564.10	193,690.90
EQUITY 1510279192355	KES	KCEP	1	2,695,011.20	6,840,199.00
CO-OP 01141587177900	KES	KCEP	1	2,862,554.96	23,610,575.21
CO-OP 01141587177901	KES	KCEP	1	5,176,826.75	64,941,368.85
CO-OP 01141587177902	KES	KCEP	1	9,034,249.30	4,077,472.50
CO-OP 01141587177903	KES	KCEP	1	834,767.00	3,089,330.00
CO-OP 01141587177904	KES	KCEP	1	8,224,114.00	14,072,247.00
CO-OP 01141587177905	KES	KCEP	1	176,420.00	393,270.00
CO-OP 01141587177906	KES	KCEP	1	2,886,734.30	7,895,312.50
CO-OP 01141779197400	KES	KCEP	1	1,032,336.60	693,945.60
CO-OP 01141222797000	KES	KCEP	1	410,216.00	26,597.00
CO-OP 01141566540500	KES	KCEP	1	1,198,637.00	986,528.00
CO-OP 01141302244400	KES	KCEP	1	3,772,952.20	794,258.52
CO-OP 01141730928000	KES	KCEP	1	4,559.10	12,537.10
CO-OP 01141572005000	KES	KCEP	1	1,519.00	5,040.00

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CO-OP 01141540780500	KES	KCEP	1	7,373.05	6,266.00
CO-OP 01141748922300	KES	KCEP	1	29.80	1,046.80
KCB 1106971817	KES	AIRC	1	372,491.90	
KCB 1106971817	KES	AIRC	1	10,000,000.00	
EQUITY 1510263657085	KES	KCEP	1	167,695,032.00	
Total				5,329,875,328.49	2,273,174,350.00

Kshs 10,000,000 and Kshs 167,695,032 were in the process of payment as at 30.06.2022 and were funded by the National Treasury on 5th July and 7th July 2022 respectively and transferred to AIRC and KCEP on the 7th July and 11th July 2022 thus not included in their bank balances but noted in their Financial Statements.

11B: Cash on hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in domestic currency	2,094,207.40	3,956,631.00
Total	2,094,207.40	3,956,631.00

Detailed Cash is as follows:

Description	2021-2022	2020-2021
	Kshs	Kshs
Headquarters, Kilimo house , Cash office	1,385.40	2,135,000
KCSAP CBK	4,695.00	1,400
KCSAP KCB	1,485,408.00	1,490,828
NARIGP	602,719.00	329,403
TOTAL	2,094,207.40	3,956,631.00

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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Notes to the Financial Statements (Continued)

12 : Imprests and Advances

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	4,222,000
Total		4,222,000

13 Third party deposits and retention

Description	2021-2022	2020-2021
	Kshs	Kshs
General Deposits	1,271,964,914.30	164,118,413.85
Fertilizer subsidy	(1,225,733,750.00)	-
Letter of Credit Residue amounts and Interest(Receipt)	195,904,932.00	-
Letter of Credit Residue amounts and Interest(Transfer to Exchequer)	(195,904,932.00)	-
Total	46,231,164.30	164,118,413.85

Note:

1. The general deposit amount of Kshs 1,271,964,914.30 included unspent balance of fertilizer subsidy of Kshs 1,225,733,749.50 which is accounted for under note 11A.
2. The amount was transferred from the development bank account to deposit bank account at the closure of the financial year and later transferred to the Exchequer account on 28th July 2022.
3. The Letter of Credit residue and interest was received and paid to the Exchequer as extra exchequer receipt as there was no budgetary provision.

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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Notes to the Financial Statements (Continued)

14 . Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	2,273,174,353.05	11,718,462,676.00
Cash in hand	3,956,631.00	260,221.00
Accounts Receivables	4,222,000.00	1,740,938.00
Accounts Payables	(164,118,413.85)	(10,002,601,888.00)
Total	2,117,234,570.20	1,717,861,947

15 Prior Year Adjustments

	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Unsurrendered Imprests 2020/21	(4,222,200.00)	(4,222,200.00)	(4,222,200.00)
Recurrent Bank Account Balances	(22,073.35)	(22,073.35)	(22,073.35)
Development Account Balances	(44,186.40)	(44,186.40)	(44,186.40)
KCEP Bank Balances 2020/21	339,881,535.50	339,881,535.50	339,881,535.50
KCEP Bank Balances 2020/21	67,577,505.60	67,577,505.60	67,577,505.60
TOTAL	403,170,581.35	403,170,581.35	403,170,581.35

**The bank balances for both Recurrent and Development were recovered by the Exchequer – National Treasury.

KCEP Bank balances were in transit from the Designated Account (Donor) then Ministry and later were credited to the Programme Commercial Bank Account on 5th and 8th July 2021 thus not included in the Projects 2020/21 Bank Balances and was utilised during financial year 2021/22.

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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Notes to the Financial Statements (Continued)

16 (Increase)/ Decrease in Advances and Imprests

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (A)	4,222,000	1,740,938
Receivables As At 30 th June (B)	-	4,222,000
(Increase)/ Decrease in Receivables (C=(B-A))	(4,222,000)	(2,481,062)

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables As At 1 st July (A)	164,118,413.85	159,904,675.25
Payables As At 30 th June (B)	1,107,846,500.45	4,213,738.60
(Increase)/ Decrease in Payables (C=(B-A))	1,271,964,914.30	164,118,413.85

18 Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

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

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

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

19 Other Important Disclosures

19.1 Related party transactions:

Description	2021-2022	2020-2021
	Kshs	Kshs
Key Management Compensation	56,000,000	56,000,000
Transfers to Related Parties		
Transfers to SCs and SAGAs	27,916,005,495.05	27,907,075,235
Total Transfers to Related Parties		
Purchase of Goods and Services		
Purchase of Electricity from KPLC	9,000,000	8,500,000
Others (Specify)		
Total Goods and Services paid to Govt. Agencies		
Transfers from Related Parties	33,966,135,699	43,370,948,241
Transfers from the Exchequer		
Total Transfers from Related Parties	33,966,135,699	43,370,948,241

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

19.2: Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Supply of Goods and services	157,235,286.46	304,163,400.37	173,676,911.68	287,721,775.15
Historical Pending bills	10,625,609,894.18	-	1,516,555,848.03	9,109,054,046.15
Total	10,782,845,180.64	304,163,400.37	1,690,232,759.71	9,396,775,821.30

19.3 Contingent Liabilities (See Annex 5)

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court cases against SDCD &AR	42,155,116.81	71,899,463.46
Total	42,155,116.81	71,899,463.46

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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Notes to the Financial Statements (Continued)

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2019/20				
1290	Unreconciled Proceeds from Foreign Borrowings	The amounts have been reconciled accordingly.	Resolved	Resolved
1291	Un-explained Expenditure on Compensation of Employees	The amounts have been reconciled accordingly.	Resolved	Resolved
1292.1	Avoidable Expenditure on Rentals of Produced Assets	The Committee concern is noted. Every effort was carried out to avoid demurrage charges. Delay in getting relevant tax exemption on China donation is regretted. Synergy will be sought to ensure various Agencies work in tandem without	Not Resolved	1. The Committee expressed displeasure with the Accounting Officer and Principal Secretary, National Treasury for the delay in the Approval process leading to unavoidable expenditure of Kshs.66,836,615. 2. Within three months of adoption

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		compromising their mandate on dealing with matters that do not have clear policy guidelines.		of this report, the Cabinet Secretary, National Treasury should report to the National Assembly on measures taken to address inefficiencies in approval of exemption to official aid to address emergencies to avoid delays and unavoidable expenditure.
1292.2	Unsupported and Misclassified Insurance Costs	Insurance cost expenditure is a one-line item budget under 2210999 whereby all the expenses relating to the Insurance are charged in the that same line budget.	Resolved	Resolved
1293	Unreconciled	The transfers to other	Resolved	Resolved

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

Annual Report and Financial Statements for the year ended 30th June 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Transfers to Other Government Entities	government entities have been reconciled.		
1294.1	Unsupported Payments from Deposits Bank Account	payment for salary deductions to various SACCOs due to insufficient funds in the Recurrent bank account. This was later paid back to deposit bank account	Resolved	Resolved
1294.2	Unexplained Variances in Bank Balances	The bank balances have been reconciled accordingly.	Resolved	Resolved
1295	Unsupported Accounts Payables		Resolved	Resolved
2020/21				
1	Unsupported Capital Grants	The relevant supporting documents have since been availed	Not Resolved	Waiting for PACs response.
2	Expensing of AIEs Disbursed to Agricultural Technological Development	The geographical codes activated to ensure correct expensing of the AIEs	Not Resolved	Waiting for PACs response.

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Centers (ATDCs)			
3	Unsupported Acquisition of Strategic Stocks and Commodities	All supporting documentation and correspondences availed.	Not Resolved	Waiting for PACs response.
4	Non-Disclosure of Bank Balances for Emergency Locust Response Project	The Emergency Locust Response Project (ELRP) made appropriate disclosure of the amounts in their Financial Management Report (FMR).	Not Resolved	Waiting for PACs response.
5	Unsupported Prior Year Adjustments	This was correction as part of prior year adjustments in the subsequent financial year statement.	Not Resolved	Waiting for PACs response.
6	Incorrect Accounts Receivables - Outstanding Imprests	This has since been reconciled.	Not Resolved	Waiting for PACs response.

**STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL
RESEARCH**

Annual Report and Financial Statements for the year ended 30th June 2022



**Principal Secretary
Kello Harsama**



**Head of Accounting Unit
CPA Charity W. Muriuki
ICPAK Member No: 5380**

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE.

A: SUPPLIERS & CONTRACTORS 2021/2022						
S/NO	SUPPLIER/CONTRACTOR	NATURE OF GOODS/SERVICES	AMOUNT (KSHS.)	ACCOUNT	REASONS FOR NON-PAYMENT	
1	M/s Pro Flight Limited	Provision of air tickets	6,104,009.90	Development	Lack of exchequer	
2	M/S Deluc Enterprises LTD	Construction of Kimongoro Miraa Marketing Shed	2,068,767	Development	Lack of exchequer	
3	M/S Rangico Construction Ltd	Construction of Laare Miraa marketing shed in Meru County	3,586,462.00	Development	Lack of exchequer	
4	M/s Bridgespan Construction Co LTD	Construction of Mutuati Miraa marketing shed	2,779,551.00	Development	Lack of exchequer	
5	M/S Rangico Construction Limited	Construction of Kirunda Earth Dam in Tharaka Nithi	6,133,583.00	Development	Lack of exchequer	
6	Solman Enterprises	Servicing and maintenance of air conditioners	300,000.00	Development	Lack of exchequer	
7	M/s Ecopace Technologies East Africa Limited	Supply and delivery of tires 265/60 18 and 265/65 R17	635,400.00	Development	Lack of exchequer	
8	Legend Management LTD	Payment for office rent	798,868.80	Development	Lack of exchequer	
9	M/S Alabaston General Supplies	Payment for supply and delivery of toners	1,280,500.00	Recurrent	Lack of exchequer	
10	Nation Media Group	Advertisement for delivery and supply of ICT equipment	236,808.00	Development	Lack of exchequer	
11	Kenya Motors LTD	Repairs of GKA 780Q Prado	347,159.00	Recurrent	Lack of exchequer	
12	Inter county Biz Solutions LTD	Payment of assorted stationery	323,500.00	Development	Lack of exchequer	

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13	Sky wide Limited	Supply and delivery of assorted stationery	132,350.00	Development	Lack of exchequer
14	M/s Modern World Auto Works LTD	Payment to the repair for GKA 059B Isuzu lorry	660,000.00	Recurrent	Lack of exchequer
15	Tagza Engineering Company Limited	Payment of computer accessories	1,799,900.00	Development	Lack of exchequer
16	M/s Rex Kiosk	Payment for supply and delivery of newspapers	158,950.00	Development	Lack of exchequer
17	M/s Kinondo Farm Ltd	Payment for supply and delivery of avocado seedlings	9,999,900.00	Development	Lack of exchequer
18	M/S Joely General Supplies	Supply and delivery of communication items	3,054,000.00	Development	Lack of exchequer
19	M/S Hatari Security Guards Limited	Payment for provision of security services	2,112,565.00	Recurrent	Lack of exchequer
20	M/S Kundalila General Agencies Limited	Payment for supply and delivery of Office Suite 2019	270,000.00	Recurrent	Lack of exchequer
21	Kenya Seed Company Ltd	Payment for supply and delivery of assorted seeds	76,180,150.00	Development	Lack of exchequer
22	M/s Hatari Security Guards Limited	Payment for provision of security services	3,600,000.00	Recurrent	Lack of exchequer
23	M/s Archdiocese of Nyeri	Payment for rent for 4 th quarter FY 2021/2022	4,992,520.00	Recurrent	Lack of exchequer
24	M/S Attic Tours and Travel LTD	Payment for provision of air tickets	2,092,610.00	Development	Lack of exchequer
25	M/S Chrishirl Company Limited	Payment for construction of Kiengu Miraa marketing shed	4,025,548.00	Development	Lack of exchequer
26	Jupecome Enterprises	Payment for maintenance and servicing of ICT equipment	2,500,000.00	Development	Lack of exchequer

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27	M/S Golden Dreams Logistics Limited	Payment for branded caps and branded t-shirts	2,163,300.00	Development	Lack of exchequer
28	M/S Pest Control and Products Board	Payment for rent	817,580.00	Recurrent	Lack of exchequer
29	Wright Press Limited	Payment for provision of printing of national rice development strategy	998,000.00	Development	Lack of exchequer
30	Twera Enterprises	Payment of assorted toners and conqueror	2,802,500	Development	Lack of exchequer
31	Nas Multi Choice Ltd	Payment for supply of digital camera	478,500.00	Development	Lack of exchequer
32	AL Point Venture	Payment for supply of assorted toners	795,000.00	Development	Lack of exchequer
33	Sumedi Technologies	Payment for the supply and implementation of Web-based performance Monitoring System	9,700,000.00	Development	Lack of exchequer
34	Graseph Investments	Payment for supply of toners	1,404,000.00	Development	Lack of exchequer
35	Babtaz Enterprises	Payment for supply of assorted toners	1,466,000.00	Development	Lack of exchequer
36	M/s Greenwich Intercom Network Ltd	Payment for the supply and delivery of tires 265/65 R17	1,455,000.00	Development	Lack of exchequer
37	M/s Toner Zone Supplies	Payment for supply and delivery of assorted toners	2,508,000.00	Development	Lack of exchequer
38	Mahogany Technologies Limited	Payment of consultancy services	1,100,000.00	Development	Lack of exchequer
39	M/S Jungle Nuts Ltd	Payment for supply and delivery of certified macadamia	9,999,600.00	Development	Lack of exchequer

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40	M/s Kinondo Farm Ltd	Payment for supply and delivery of avocado seedlings	9,950,100.00	Development	Lack of exchequer
41	Fratch Motors Ltd	Payment for repair of motor vehicle GKA 762Q	445,000.00	Development	Lack of exchequer
42	Nairobi Aviation College	Payment for tuition fee	95,700.00	Recurrent	Lack of exchequer
43	Nairobi Aviation College	Payment for tuition fee	95,700.00	Recurrent	Lack of exchequer
44	Kenya Institute of Highway and Building Technology	Being payment for refresher, defensive and first aid courses for drivers	416,000.00	Recurrent	Lack of exchequer
45	M/S Remfwd Creativity	Being payment for supply of Afla-safe Ke-01	7,680,000.00	Development	Lack of exchequer
46	M/S Ryker General Merchants	Being payment for supply and delivery of assorted toners and stationery	1,810,000.00	Development	Lack of exchequer
47	Esosian Investment	Being payment for supply of greenhouse complete	1,845,000.00	Development	Lack of exchequer
48	Nariana Enterprises Limited	Being payment for the supply of laboratory equipment	12,011,649.00	Development	Lack of exchequer
49	M/s Giwells Limited	Being payment for supply of antivirus and tablets	2,120,000.00	Development	Lack of exchequer
50	M/S Hamrose General Supplies Ltd	Being payment for supply of toners and loose leaf A4.	1,900,000.00	Development	Lack of exchequer
51	Tianfu Africa Investment Limited	Being payment for supply and delivery of Motor Vehicle tires	535,000.00	Development	Lack of exchequer
52	Bevlink General Supplies Limited	Being payment for the supply of assorted stationery	1,034,560.00	Development	Lack of exchequer
53	Bestline Systems Kenya Limited	Being supply and delivery of laptops, desktop computers	1,792,170.00	Development	Lack of exchequer

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		and MIFI devices				
54	Afriserve Interventions	Being supply of assorted envelopes	1,497,500.00	Development	Lack of exchequer	
55	Games Viewers Adventures Limited	Being payment for the supply and delivery of printer, and toners.	1,087,205.00	Development	Lack of exchequer	
56	Wall Street Distribution Agency	Being supply of toners	1,482,000.00	Development	Lack of exchequer	
57	Tilinah Enterprises	Being supply of Toners	1,089,000.00	Development	Lack of exchequer	
58	Octagon Builders and General Suppliers Limited	Being payment for drilling and equipping Machege Forest Embu County	6,258,400.00	Development	Lack of exchequer	
59	M/S Vajra Drill LTD	Drilling and equipping St. Mary's Nthaki Secondary school- Meru County	8,359,562.00	Development	Lack of exchequer	
60	M/S Noble Construction Ltd	Construction of proposed Mwenda Uriithi Lailuba drying and storage facility in Meru County	14,153,640.00	Development	Lack of exchequer	
61	M/s Patience Services Limited	Construction of Athiru Gaiti Miraa Marketing Shed, Meru	2,187,586.00	Development	Lack of exchequer	
62	M/S Three Star General Contractors Limited	Proposed community drying and storage facility in Lugari.	2,440,409.00	Development	Lack of exchequer	
63	M/S Blueswift Contractors & General Supplies	Construction of New Progressive Farmers' Cooperative Society	14,351,740.00	Development	Lack of exchequer	
64	M/S Northern Services Company Limited	Construction of Muringene Miraa Marketing Shed, Meru County	3,556,622.58	Development	Lack of exchequer	
65	M/S Rob Arch Designs Ltd	Construction of Mbeu	21,697,730.00	Development	Lack of exchequer	

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		Muungano CBO Drying and Storage Facility in Meru County			
66	M/S Laky Ventures Limited	Construction of Mwanyari Ngumi Miraa Marketing Shed, Embu	1,247,116.00	Development	Lack of exchequer
67	M/s Octagon Builders and General Suppliers Limited	Construction of Mtwapa – Kamuketha Marketing Shed, Embu	2,931,175.12	Development	Lack of exchequer
68	Trawell Company Limited	Being payment for the provision of air tickets	96,555.00	Development	Lack of exchequer
69	CFAO Motors Kenya Ltd	Being repair of motor vehicle GKB 802S	411,033.00	Recurrent	Lack of exchequer
70	Wincste Enterprises	Supply and delivery of notebooks, business cards and tonners	1,450,000.00	Recurrent	Lack of exchequer
71	Hamrose General Supplies Ltd	Payment for supply and delivery of assorted toners.	656,000.00	Recurrent	Lack of exchequer
72	M/S Realmx Corporation Ltd	Drilling and equipping KK Market cattle dip borehole - Meru	4,915,800.00	Development	Lack of exchequer
73	Siaki Office Supplies	Payment of cleaning services	225,891.00	Recurrent	Lack of exchequer
74	Geminia Insurance Ltd	Payment for rent for left wing and service.	1,096,200.00	Development	Lack of exchequer
75	RH Devani Ltd	Payment for supply of fuel to SDCD&AR	35,000.00	Development	Lack of exchequer
76	RH Devani Ltd	Payment for supply of fuel to SDCD&AR	50,278.00	Development	Lack of exchequer
77	M/S NYS, Mechanical and Transport Branch	Payment for hire of equipment for garbage	276,897.00	Development	Lack of exchequer

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78	Telkom Kenya Ltd	Payment for bills incurred through direct lines	141,403.00	Recurrent	Lack of exchequer
	Sub-Total		303,386,203.40		
B: LEGAL FEES PAYABLE DURING 2021/2022					
	SUPPLIER/CONTRACTOR	NATURE OF GOODS/SERVICES	AMOUNT (KSHS.)	ACCOUNT	
79	Office of the Attorney General & Dept of Justice	Moses Nzomo versus Attorney General (accident damages)	226,527.50	Recurrent	Lack of exchequer
80	Office of the Attorney General & Dept of Justice	George Kanyaro Mathenge versus Attorney General & Daniel Nderitu (accident damages)	269,631.07	Recurrent	Lack of exchequer
81	Office of the Attorney General & Dept of Justice	Kastola Kana Mwendwa versus Attorney General & Permanent Secretary, State Dept of Agriculture(accident damages)	281,038.40	Recurrent	Lack of exchequer
			777,196.97		
C: PENDING BILLS-FINANCIAL YEAR 2020-2021					
S/NO	SUPPLIER/CONTRACTOR	NATURE OF GOODS/SERVICES	AMOUNT (KSHS.)	ACCOUNT	
82	MFI Documents Solutions Ltd	Repair of photocopier	1,368,540.00	Recurrent	Lack of exchequer
83	Kenya School of Government	Payment for a full day standard conference package for a payroll cleansing	225,000	Recurrent	Lack of exchequer

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84	Trawell Company Limited	workshop Payment for provision of air ticket	278,860.00	Recurrent	Lack of exchequer
85	Computerways Limited	Payment for supply of laptop computers and printers	1,285,983.00	Development	Lack of exchequer
86	Principal secretary state department for broadcasting & telecommunications	Being provision for advertising services for ENABLE Youth Program	626,325.60	Development	Lack of exchequer
87	Toyota Kenya Limited	Payment for repairs of GKB 802S	41,126.00	Development	Lack of exchequer
88	Amin Construction LTD	Payment for delivery of locusts chemicals to Mandera	220,000.00	Development	Lack of exchequer
89	Mitabel Business Solutions	Payment for supply and delivery of assorted stationery	987,000.00	Development	Lack of exchequer
90	M/S Daverm Quality Enterprises Ltd	Payment for purchase of office stationeries	2,927,500.00	Development	Lack of exchequer
91	M/S Bontech Ventures Ltd	Payment of office stationeries	592,000.00	Recurrent	Lack of exchequer
92	African Association for Public Administration	Payment of training fees	244,800.00	Recurrent	Lack of exchequer
93	Standard Group Limited	Payment for provision of advertising services for ENABLE Youth	587,100.00	Recurrent	Lack of exchequer
94	M/S Nichats Ventures Enterprises	Payment for purchase of office stationeries	1,275,000.00	Recurrent	Lack of exchequer
95	M/S Nedysco Enterprises	Payment for purchase of office stationeries	1,210,000.00	Recurrent	Lack of exchequer
96	M/S Conicojus Enterprises	Payment for purchase of office stationeries	912,000.00	Recurrent	Lack of exchequer

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97	M/S Till Ventures	Payment of office stationeries	885,000.00	Recurrent	Lack of exchequer
98	M/S Regicome Enterprises	Payment of office stationeries	1,192,500.00	Development	Lack of exchequer
99	Dairy Training Institute	Payment of tuition fees	71,800.00	Recurrent	Lack of exchequer
100	RH Devani Ltd	Payment of fuel	1,000,000.00	Development	Lack of exchequer
101	Computer Ways Limited	Payment for supply and delivery of laptop	1,259,000.00	Development	Lack of exchequer
	Sub-Total		17,189,534.60		
D: FERTILIZER SUBSIDY PENDING BILLS					
S/NO	SUPPLIER/CONTRACTOR	NATURE OF GOODS/SERVICES	AMOUNT (KSHS.)	ACCOUNT	
102	National Cereals & Produce Board(fertilizer subsidy)	Debts owed in respect of the National fertilizer subsidy programme	5,352,575,015.27	Development	Lack of budget
103	Export Trading Company	Debts owed in respect of the National fertilizer subsidy programme	1,393,029,106.19	Development	Lack of budget
104	Export Trading Company	Interest charges on unpaid amount at 12% from 29 th July 2020	334,329,385.40	Development	Lack of budget
105	Export Trading Company	Legal costs payable in respect of the National fertilizer subsidy programme	29,165,498.80	Development	Lack of budget
	Sub-Total		7,109,099,005.66		

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E: MAIZE SUBSIDY PENDING BILLS			
S/NO	SUPPLIER/CONTRACTOR	NATURE OF GOODS/SERVICES	AMOUNT (KSHS.)
			ACCOUNT
106	National Cereals and Produce board	Being outstanding Agency fees payable to NCPB for handling maize under the maize subsidy Program	679,008,919.72 Recurrent Lack of budget
107	National Cereals and Produce board	Being outstanding payment to 17 farmers who supplied maize to NCPB Depots in the North Rift	549,908,827.86 Recurrent Lack of budget
108	Capwell Industries Ltd	Pending bills on maize subsidy Program	249,079,267.23 Recurrent Lack of budget
109	Export Trading Company	Interest payable on maize subsidy programme	198,104,635.03 Recurrent Lack of budget
110	Unga Limited	Pending bills on maize subsidy Program	121,053,285.00 Recurrent Lack of budget
111	Kitui Flour Mills Ltd	Pending bills on maize subsidy Program	75,724,579.94 Recurrent Lack of budget
112	Wamae And Allen Advocates	Court award –Arbitration on Maize Subsidy Pending Bill	40,226,024.55 Recurrent Lack of budget
113	Karibu Flour Mills Ltd	Pending bills on maize subsidy Program	22,917,379.40 Recurrent Lack of budget

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114	Osho Grain Millers Ltd	Pending bills on maize subsidy Program	13,631,680.43	Recurrent	Lack of budget	
115	Kabansora Millers Ltd	Pending bills on maize subsidy Program	8,311,959.55	Recurrent	Lack of budget	
116	Wamae And Allen Advocates	Court award –Arbitration on Maize Subsidy Pending Bill	699,570.00	Recurrent	Lack of budget	
117	Wamae And Allen Advocates	Court award – arbitration on Maize Subsidy Pending Bills	452,324.86	Recurrent	Lack of budget	
	Sub-Total		1,959,118,453.57			
	F: HISTORICAL SUPPLIERS OF GOODS AND SERVICES/CONTRACTORS: 2015 - 2019					
S/NO	SUPPLIER/CONTRACTOR	NATURE OF GOODS/SERVICES	AMOUNT (KSHS.)	ACCOUNT		
118	Exponous Agencies	Supply and delivery of assorted office items	834,228.00	Development	Lack of exchequer	
119	Stan Consulting Group Limited	Payment for tuition fees	348,000.00	Recurrent	Lack of exchequer	
120	Mediamax Limited	Advertisement	324,800.00	Not indicated	Lack of exchequer	
121	Njemwa General Supplies	Supply of external hard disks	371,200.00	Recurrent	Lack of exchequer	
122	Institute of Human Resource Management	Payment of fees.	255,000.00	Recurrent	Lack of exchequer	
123	Institute of Human Resource Management	Payment of membership fee	8,000.00	Recurrent	Lack of exchequer	
124	Kenya School of Government	Conference fees	60,172.00	Recurrent	Lack of exchequer	
125	Institute of Human Resource Management	Payment of fees	76,000.00	Recurrent	Lack of exchequer	
126	Kenya School of Agriculture	Payment of tuition and accommodation fees	327,120.00	Recurrent	Lack of exchequer	
127	Telkom Kenya Ltd	Payment of telephone bills.	526,147.00	Development	Lack of exchequer	
128	Pong Agencies Limited	Supply and installation of extension lines and extension	50,500.00	Development	Lack of exchequer	

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129	Geopath Technologies Limited	cards Payment of supply and installation of three extension lines and extension cards	75,000.00	Development	Lack of exchequer
130	Tetrad Enterprises	Payment for supply of furniture	1,650,000.00	Development	Lack of exchequer
131	MFI Document Solutions Ltd	Payment for supply and delivery of Kyocera	515,210.00	Development	Lack of exchequer
132	MFI Document Solutions Ltd	Payment for supply and delivery of Kyocera	292,088.00	Recurrent	Lack of exchequer
133	Kenya School of Monetary Studies	Payment for provision of conference package	104,400.00	Development	Lack of exchequer
134	The star	Payment for advertisement	1,381,562.00	Development	Lack of exchequer
		Sub-Total	7,199,427.60		
		GRAND – TOTAL	9,396,769,821.20		

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Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021/22
Buildings and structures	1,405,461,343.00	1,628,776,355	-	-	3,034,237,698
Transport equipment	1,500,362,878.00	173,895,379	-	-	1,674,258,257
Office equipment, furniture and fittings	368,529,418.00	112,868,109	-	-	481,397,527
Machinery and Equipment	142,674,756.00	96,960,134	-	-	239,634,890
Intangible assets	14,095,690,620.00	803,990,979	-	-	14,899,681,599
Total	17,512,719,015.00	2,816,490,956	-	-	20,329,209,971

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

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

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

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Annex 4 – List of SCs, Sagas and Public Funds Under State Department For Crop Development And Agricultural Research.

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Agriculture and Food Authority(AFA)	To promote best practices in and regulate; the production, processing, marketing, grading, storage, collection and warehousing of agricultural produce and products.(Regulator)	Kello Harsama	4,765,494,679.65	YES
2.	Agriculture Development Corporation(ADC)	To ensure the continued existence of the breeds and the availability of quality stock through production and supply of quality seed, technology transfers and training (Service)	Kello Harsama	50,000,000	YES
3.	Bukura Agricultural College (BAC)	To Provide Quality Agricultural Education through Training, Innovation and Extension Services. (Training)	Kello Harsama	240,000,000	YES
4.	Kenya plant Health Inspectorate Service (KEPHIS)	To provide an effective and efficient science-based regulatory service for assurance on quality of	Kello Harsama	160,500,000	YES

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	agricultural inputs and produce. (Regulatory)			
5.	Pest Control Products Board (PCPB)	To provide professional, efficient and effective regulatory service for manufacture, trade, safe use and disposal of pest control products. (Regulatory)	Kello Harsama	186,000,000 YES
6.	National Cereals Produce Board(NCPB)	NCPB trades commercially in grains, provides grain post-harvest services, deals in fertilizer and other farm inputs like seeds, and offers clearing and forwarding services. It is an agent of the Government in the procurement, management, and distribution of Strategic Food Reserves (SFR) and Famine Relief Stocks.	Kello Harsama	774,266,250 YES
7	Pyrethrum Regulatory Authority	Processing and marketing of Pyrethrum and other pyrethrum products	Kello Harsama	207,000,000 YES
8	Kenya School of Agriculture	To transform the agricultural sector through improvement and enhancement of productivity, value addition and marketing of farm	Kello Harsama	130,000,000 YES

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		produce through training and technology dissemination in modern and evolving agricultural technologies.				
9	Commodity Fund	To Provide easily accessible and affordable credit and financial solutions to the agriculture sector. (Financial)	Kello Harsama	100,000,000	YES	
10	Kenya Climate Smart Agriculture Project	Improving livelihoods of local farmers	Kello Harsama	4,510,659,864	YES	
11	Nyayo Tea zones	To effectively protect the gazetted forest cover, achieve high quality tea and fuel wood production, and build a profitable Corporation.	Kello Harsama	50,000,000	YES	
12	National Agricultural and Rural Inc. Project	to increase agricultural productivity and profitability of targeted rural communities in selected Counties, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response	Kello Harsama	3,995,298,589	YES	
13	Agricultural Sector Development Support Programme	To develop Sustainable Priority Value Chains for Improved Income and Food and Nutrition Security	Kello Harsama	615,105,904	YES	

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14	Kenya Tsetse and Trupanosomiasis Eradictaion Council	Recommend standards and guidelines for tsetse and trypanosomiasis eradication	Kello Harsama	252,000,000	YES
15	KARLO	To conduct agricultural research through the application of science, technology, and innovation to catalyze sustainable growth and development in agriculture and livestock Product Value Chains	Kello Harsama	4,634,340,189.40	YES
16	KAGRIC	To produce, distribute and conserve high quality animal germplasm as well as provide related services through cutting-edge technology to contribute to optimal national livestock productivity for socioeconomic development.”	Kello Harsama	422,000,000	YES
17	Emergency Locust Response Programme	To prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya’s systems for preparedness.	Kello Harsama	297,369,711	YES
18	Warehouse Receipt System Council	To facilitate the establishment, maintenance and development of the	Kello Harsama	50,000,000	YES

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	Warehouse Receipt System for agricultural commodities produced in Kenya.		
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Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Court award –Arbitration on Maize Subsidy Pending Bill	Wamae And Allen Advocates	KES	40,226,024.55	2022/23 Financial Year	Lack of Budget
2	Court award –Arbitration on Maize Subsidy Pending Bill	Wamae And Allen Advocates	KES	699,570.00	2022/23 Financial Year	Lack of Budget
3	Court award – arbitration on Maize Subsidy Pending Bills	Wamae And Allen Advocates	KES	452,324.86	2022/23 Financial Year	Lack of Budget
4	Office of the Attorney General & Dept of Justice	Moses Nzomo versus Attorney General (accident damages)	KES	226,527.50	2022/23 Financial Year	Lack of Budget
5	Office of the Attorney General & Dept of Justice	George Kanyaro Mathenge versus Attorney General & Daniel Nderitu (accident damages)	KES	226,631.07	2022/23 Financial Year	Lack of Budget
6	Office of the Attorney General & Dept of Justice	Kastola Kana Mwendwa versus Attorney General & Permanent Secretary, State Dept of Agriculture(accident damages)	KES	281,038.40	2022/23 Financial Year	Lack of Budget
	TOTAL			42,155,116.38		

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH
Annual Report and Financial Statements for the year ended 30th June 2022

Annex 6- Reports Generated from IFMIS

The following financial reports generated from IFMIS should be 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
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance

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

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1310102 Capital Grants from Foreign Governments	0.00	24,845,513.00	0.00	0.00
1310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	24,845,513.00	0.00	0.00
1310202 Capital Grants from Foreign Governments	0.00	20,950,272.20	0.00	365,092,896.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	20,950,272.20	0.00	365,092,896.00
1310000 Grants from Foreign Governments	0.00	45,795,785.20	0.00	365,092,896.00
1320202 Capital Grants from International Organizations	0.00	552,390,393.15	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	552,390,393.15	0.00	0.00
1320000 Grants from International Organizations	0.00	552,390,393.15	0.00	0.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/c's	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	492,986,812.70	0.00	526,267,094.80	0.00
2110100 Basic Salaries - Permanent Employees	492,986,812.70	0.00	526,267,094.80	0.00
2110201 Contractual Employees	171,736,021.05	0.00	153,256,761.30	0.00
2110202 Casual Labour - Others	22,917,973.25	0.00	22,885,578.85	0.00
2110200 Basic Wages - Temporary Employees	194,653,994.30	0.00	176,142,340.15	0.00
2110301 House Allowance	193,105,902.10	0.00	173,844,798.85	0.00
2110306 Foreign Service Allowance (Overseas Addition)	26,583,096.00	0.00	21,583,092.00	0.00
2110307 Hardship Allowance	1,512,300.00	0.00	4,036,800.00	0.00
2110311 Transfer Allowance	842,900.00	0.00	398,645.00	0.00
2110312 Responsibility Allowance	568,172.75	0.00	568,177.00	0.00
2110313 Entertainment Allowance	2,450,390.85	0.00	2,103,749.50	0.00
2110314 Transport Allowance	84,029,094.75	0.00	72,523,422.75	0.00
2110315 Extraneous Allowance	34,956,893.70	0.00	19,421,249.50	0.00
2110317 Domestic Servant Allowance	561,593.30	0.00	483,600.00	0.00
2110318 n Practising Allowance	720,000.00	0.00	680,000.00	0.00
2110320 Leave Allowance	12,184,870.20	0.00	7,865,810.15	0.00
2110327 Ministerial Allowance	3,600,000.00	0.00	3,300,000.00	0.00
2110336 Car Purchase Allowance	14,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	375,115,213.65	0.00	306,809,344.75	0.00
2110402 Refund of Medical Expenses - Inpatient	2,867,500.00	0.00	2,867,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	2,867,500.00	0.00	2,867,500.00	0.00
2110000 Wages and Salary Contributions	1,065,623,520.65	0.00	1,012,086,279.70	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	6,738,736.00	0.00	2,038,736.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	6,738,736.00	0.00	2,038,736.00	0.00
2120000 Social Contributions	6,738,736.00	0.00	2,038,736.00	0.00
2210101 Electricity	16,428,799.00	0.00	20,538,366.50	0.00
2210102 Water and Sewerage Charges	3,033,577.90	0.00	2,759,332.50	0.00
2210103 Gas expenses	190,624.00	0.00	173,298.00	0.00
2210106 Utilities, Supplies- Other (4,256,696.25	0.00	4,205,654.00	0.00
2210100 Utilities, Supplies and Services	23,909,697.15	0.00	27,676,651.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	18,824,274.00	0.00	24,087,520.15	0.00
2210202 Internet Connections	11,718,079.30	0.00	39,022,080.10	0.00
2210203 Courier & Postal Services	402,794.00	0.00	207,889.50	0.00
2210205 Satellite Access Services	7,500.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	30,952,647.30	0.00	63,317,489.75	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	88,429,509.60	0.00	58,388,495.05	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210302 Accommodation - Domestic Travel	49,952,871.10	0.00	77,548,435.50	0.00
2210303 Daily Subsistence Allowance	1,030,427,098.75	0.00	1,488,262,906.40	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	804,650.00	0.00	89,800.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,169,614,129.65	0.00	1,624,289,636.95	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	12,605,873.00	0.00	13,376,683.50	0.00
2210402 Accommodation	0.00	0.00	369,902.50	0.00
2210403 Daily Subsistence Allowance	33,930,650.00	0.00	134,934,537.40	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	25,000.00	0.00	171,028.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	46,561,523.00	0.00	148,852,151.40	0.00
2210502 Publishing & Printing Services	36,560,299.70	0.00	16,255,232.60	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,057,702.20	0.00	269,239.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	33,700,139.00	0.00	32,824,755.65	0.00
2210505 Trade Shows and Exhibitions	4,015,243.00	0.00	13,171,794.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	75,333,383.90	0.00	62,521,021.25	0.00
2210602 Payment of Rents and Rates - Residential	10,122,881.20	0.00	8,107,357.20	0.00
2210603 Rents and Rates - Non-Residential	25,869,815.75	0.00	51,661,340.65	0.00
2210604 Hire of Transport, Equipment	3,005,228.00	0.00	224,894,417.50	0.00
2210600 Rentals of Produced Assets	38,997,924.95	0.00	284,663,115.35	0.00
2210701 Travel Allowance	798,365,018.70	0.00	549,429,836.20	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	101,612,403.00	0.00	67,687,974.50	0.00
2210703 Production and Printing of Training Materials	29,203,345.25	0.00	20,281,259.25	0.00
2210704 Hire of Training Facilities and Equipment	66,500,139.60	0.00	11,208,672.30	0.00
2210706 Book Allowance	25,099,601.00	0.00	100,670,775.10	0.00
2210708 Trainer Allowance	9,579,200.00	0.00	4,040,661.00	0.00
2210709 Research Allowance	22,901,312.00	0.00	137,911,836.25	0.00
2210710 Accommodation Allowance	28,544,695.80	0.00	106,912,444.00	0.00
2210711 Tuition Fees Allowance	168,577,200.00	0.00	220,926,732.45	0.00
2210712 Trainee Allowance	45,578,567.00	0.00	3,916,600.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	285,690.00	0.00
2210700 Training Expenses	1,295,961,482.35	0.00	1,223,272,481.05	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	16,476,173.00	0.00	7,520,255.75	0.00
2210802 Boards, Committees, Conferences and Seminars	107,774,911.30	0.00	62,903,628.00	0.00
2210808 Purchase of Coffins	155,800.00	0.00	512,000.00	0.00
2210800 Hospitality Supplies and Servi	124,406,884.30	0.00	70,935,883.75	0.00
2210904 Motor Vehicle Insurance	4,780,421.00	0.00	5,043,670.80	0.00
2210910 Medical Insurance	15,067,424.00	0.00	13,276,495.00	0.00
2210999 Insurance Costs - Other (Budge	218,956,484.30	0.00	258,532,810.00	0.00
2210900 Insurance Costs	238,804,329.30	0.00	276,852,975.80	0.00
2211003 Veterinarian Supplies and Materials	50,000.00	0.00	688,616.50	0.00
2211004 Fungicides, Insecticides and Sprays	71,845,777.00	0.00	696,397,911.55	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	67,117,541.65	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	338,756,097.45	0.00	744,663,467.50	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	87,821,636.00	0.00	32,000,000.00	0.00
2211009 Education and Library Supplies	1,790,900.00	0.00	1,721,328.05	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	465,000.00	0.00
2211015 Foods and Rations	4,000,000.00	0.00	3,443,083.50	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,266,400.00	0.00	1,618,302.00	0.00
2211021 Purchase of Bedding and Linen	450,000.00	0.00	907,293.00	0.00
2211023 Supplies for Production	5,282,550.00	0.00	12,179,095.00	0.00
2211029 Purchase of Safety Gear	597,586.00	0.00	14,368,189.50	0.00
2211000 Specialised Materials and Supp	512,860,946.45	0.00	1,575,569,828.25	0.00
2211101 General Office Supplies	62,471,594.70	0.00	58,461,030.40	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
(papers, pencils, forms, small office equipment etc)				
2211102 Supplies and Accessories for Computers and Printers	19,152,986.40	0.00	26,663,019.50	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,005,002.00	0.00	1,239,477.75	0.00
2211100 Office and General Supplies and Services	83,629,583.10	0.00	86,363,527.65	0.00
2211201 Refined Fuels and Lubricants for Transport	117,965,196.55	0.00	315,808,001.85	0.00
2211202 Refined Fuels and Lubricants for Production	262,500.00	0.00	180,762.00	0.00
2211203 Refined Fuels and Lubricants -- Other	187,500.00	0.00	36,152.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	187,500.00	0.00	129,115.50	0.00
2211200 Fuel Oil and Lubricants	118,602,696.55	0.00	316,154,031.35	0.00
2211301 Bank Service Commission and Charges	320,424.00	0.00	327,568.00	0.00
2211305 Contracted Guards and Cleaning Services	16,736,788.00	0.00	13,838,445.20	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	650,698.00	0.00	488,800.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	51,008,254.00	0.00	91,079,104.05	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,356,046.00	0.00	0.00	0.00
2211310 Contracted Professional Services	554,738,549.45	0.00	1,127,058,278.50	0.00
2211311 Contracted Technical Services	473,425,327.95	0.00	337,540,631.00	0.00
2211320 Temporary Committee Expenses	0.00	0.00	1,718,000.00	0.00
2211323 Laundry Expenses	350,000.00	0.00	185,065.50	0.00
2211300 Other Operating Expenses	1,098,586,087.40	0.00	1,572,235,892.25	0.00
2210000 Goods and Services	4,858,221,315.40	0.00	7,332,704,685.80	0.00
2220101 Maintenance Expenses - Motor Vehicles	35,866,362.75	0.00	49,608,529.00	0.00
2220100 Routine Maintenance - Vehicles	35,866,362.75	0.00	49,608,529.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	173,287,932.50	0.00	555,891.00	0.00
2220202 Maintenance of Office Furniture and Equipment	307,344.00	0.00	85,129.50	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	6,339,892.00	0.00	1,253,366.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	113,432,352.25	0.00	49,480,674.30	0.00
2220209 Minor Alterations to Buildings and Civil Works	51,968,560.00	0.00	593,600.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,592,474.50	0.00	630,550.00	0.00
2220212 Maintenance of Communications Equipment	562,000.00	0.00	36,800.00	0.00
2220200 Routine Maintenance - Other Assets	348,490,555.25	0.00	52,636,010.80	0.00
2220000 Routine Maintenance	384,356,918.00	0.00	102,244,539.80	0.00
2230102 Foreign Exchange Rates Loss	1,302,773.20	0.00	0.00	0.00
2230100 Exchange Rate Losses	1,302,773.20	0.00	0.00	0.00
2230000 Other Charges	1,302,773.20	0.00	0.00	0.00
2520201 Subsidies to Financial Private Enterprises	1,137,222,831.00	0.00	979,901,638.60	0.00
2520200 Subsidies to Financial Private Enterprises	1,137,222,831.00	0.00	979,901,638.60	0.00
2520000 Subsidies to Private Enterprises	1,137,222,831.00	0.00	979,901,638.60	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	11,577,599,987.70	0.00	13,923,314,279.05	0.00
2630152 Bukura Agricultural College	362,000,000.00	0.00	180,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	11,939,599,987.70	0.00	14,103,314,279.05	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	6,090,914,576.40	0.00	1,338,467,283.35	0.00
2630203 Capital Grants to Other levels of government	8,850,034,931.15	0.00	12,295,293,672.50	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	14,940,949,507.55	0.00	13,633,760,955.85	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2630000 Grants & Transfer To Other Govt. Units	26,880,549,495.25	0.00	27,737,075,234.90	0.00
2640503 Other Capital Grants and Trans	1,035,456,000.00	0.00	170,000,000.00	0.00
2640500 Other Capital Grants and Trans	1,035,456,000.00	0.00	170,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	1,035,456,000.00	0.00	170,000,000.00	0.00
2710102 Gratuity - Civil Servants	16,010,672.10	0.00	3,234,969.15	0.00
2710100 Government Pension and Retirement Benefits	16,010,672.10	0.00	3,234,969.15	0.00
2710000 Social Security Benefits	16,010,672.10	0.00	3,234,969.15	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	130,965,574.85	0.00	12,000,000.00	0.00
3110200 Construction of Building	130,965,574.85	0.00	12,000,000.00	0.00
3110301 Refurbishment of Residential Buildings	5,980,390.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	123,426,243.10	0.00	72,840,403.60	0.00
3110300 Refurbishment of Buildings	129,406,633.10	0.00	72,840,403.60	0.00
3110502 Water Supplies and Sewerage	100,000.00	0.00	250,000.00	0.00
3110504 Other Infrastructure and Civil Works	1,368,304,146.60	0.00	728,397,793.65	0.00
3110500 Construction and Civil Works	1,368,404,146.60	0.00	728,647,793.65	0.00
3110701 Purchase of Motor Vehicles	108,205,789.00	0.00	211,779,772.00	0.00
3110704 Purchase of Bicycles and Motorcycles	63,753,000.00	0.00	28,224,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	171,958,789.00	0.00	240,003,772.00	0.00
3110801 Overhaul of Vehicles	1,936,590.00	0.00	1,821,129.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,936,590.00	0.00	1,821,129.00	0.00
3110902 Purchase of Household and Institutional Appliances	225,000.00	0.00	273,232.25	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	225,000.00	0.00	273,232.25	0.00
3111001 Purchase of Office Furniture and Fittings	3,136,775.00	0.00	2,940,425.80	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	71,789,598.00	0.00	41,005,039.00	0.00
3111005 Purchase of Photocopiers	36,724,136.40	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	992,600.00	0.00	1,880,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	112,643,109.40	0.00	45,825,464.80	0.00
3111103 Purchase of Agricultural Machinery and Equipment	44,897,399.00	0.00	344,309.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	137,722.25	0.00
3111107 Purchase of Laboratory Equipment	29,479,999.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	8,997,850.10	0.00	1,463,543.00	0.00
3111110 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	2,714,000.00	0.00	17,608,945.50	0.00
3111112 Purchase of Software	10,635,701.00	0.00	172,153.50	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	96,724,949.10	0.00	19,726,673.25	0.00
3111201 Overhaul of Plant, Machinery and Equipment	235,184.50	0.00	282,388.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	235,184.50	0.00	282,388.00	0.00
3111301 Purchase of Certified Crop Seed	281,063,977.00	0.00	136,984,189.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	281,063,977.00	0.00	136,984,189.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	314,201,862.00	0.00	239,503,276.00	0.00
3111499 Research, Feasibility Studies	106,713,960.00	0.00	107,370,310.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	420,915,822.00	0.00	346,873,586.00	0.00
3111504 Other Infrastructure and Civil Works	102,011,180.05	0.00	247,275,626.15	0.00
3111500 Rehabilitation of Civil Works	102,011,180.05	0.00	247,275,626.15	0.00
3110000 Acquisition of Fixed Capital Assels	2,816,490,955.60	0.00	1,852,554,257.70	0.00
3120101 Maize and Beans	0.00	0.00	5,584,034,231.45	0.00
3120100 Acquisition of Strategic Stocks	0.00	0.00	5,584,034,231.45	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3120000 Acquisition of Inventories, Stock and Commodities	0.00	0.00	5,584,034,231.45	0.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	214,300,000.00	0.00	0.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	54,000,000.00	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	268,300,000.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	268,300,000.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	4,771,999,991.05	0.00	11,391,963.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	4,771,999,991.05	0.00	11,391,963.00
3520000 Receipts from Sales of Inventories	0.00	4,771,999,991.05	0.00	11,391,963.00
5120202 Borrowing from International Organizations	0.00	1,362,684,570.40	0.00	1,412,121,985.90
5120200 Foreign Borrowing-Direct Payments	0.00	1,362,684,570.40	0.00	1,412,121,985.90
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,362,684,570.40	0.00	1,412,121,985.90
6510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	331,633,471.75	0.00	42,593,490.00	0.00
6510300	331,633,471.75	0.00	42,593,490.00	0.00
6510000 Special Accounts	331,633,471.75	0.00	42,593,490.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	21,265.30	0.00	22,073.35	0.00
6530100 Recurrent Bank Accounts	21,265.30	0.00	22,073.35	0.00
6530000 Recurrent Bank Accounts	21,265.30	0.00	22,073.35	0.00
6540101 Ministry HQ Development Bank A	18,889.00	0.00	356,696,184.15	0.00
6540119 Drought Resilience and Sustainable Land Project (DRSLP) GOK	5,689,521.20	0.00	4,658.40	0.00
6540100 Development Bank Accounts	5,708,410.20	0.00	356,700,842.55	0.00
6541113 Fertilizer Proceeds Account	0.00	0.00	7,315,321.75	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	76,741.35	0.00	76,741.35	0.00
6541119 Small Scale Irrigation and Value Addition Project (Grant)	93,867.70	0.00	688,469.75	0.00
6541131 Enable Youth Kenya Programme	18,088,946.25	0.00	9,831,926.10	0.00
6541100	18,259,555.30	0.00	17,912,458.95	0.00
6540000 Development Bank Accounts	23,967,965.50	0.00	374,613,301.50	0.00
6550101 Ministry HQ Deposit Bank A/C	1,271,964,914.30	0.00	164,118,413.85	0.00
6550100 Deposit Bank Accounts	1,271,964,914.30	0.00	164,118,413.85	0.00
6550000 Deposit Bank Account	1,271,964,914.30	0.00	164,118,413.85	0.00
6570101 Co-Operative Bank of Kenya (He	3,702,287,711.65	0.00	1,691,827,073.50	0.00
6570100 Project Specific Bank Accounts	3,702,287,711.65	0.00	1,691,827,073.50	0.00
6570000 Project Specific Bank Accounts	3,702,287,711.65	0.00	1,691,827,073.50	0.00
6580101 Cash	2,094,207.40	0.00	3,956,631.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	2,094,207.40	0.00	3,956,631.00	0.00
6580000 Cash in Hand	2,094,207.40	0.00	3,956,631.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	4,222,000.00	0.00
6760100 Imprests	0.00	0.00	4,222,000.00	0.00
6760000 Government Imprests	0.00	0.00	4,222,000.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	46,231,165.25	0.00	164,118,413.85
7310100 General Deposits Items	0.00	46,231,165.25	0.00	164,118,413.85
7310000 Deposits	0.00	46,231,165.25	0.00	164,118,413.85
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.30	0.00	0.00	0.00
7320100 Salary Deductions	0.30	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.30	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	77,337,083,938.75	0.00	43,370,948,241.10
9910209 Remittances to Exchequer Miscellaneous Revenue	0.00	418,862,690.80	0.00	15,692,109.45
9910200 Exchequer Provisions	0.00	77,755,946,629.55	0.00	43,386,640,350.55
9910401 Banks- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910403 Receivables- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910400 Prior Year Adjustments	0.00	0.00	0.00	0.00
9910000 Provisions	0.00	77,755,946,629.55	0.00	43,386,640,350.55
9990101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990100 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990200 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990400 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9999999 Consolidated Fund	42,987,267,728.20	0.00	0.00	0.00
9999900	42,987,267,728.20	0.00	0.00	0.00
9990000 Opening Balance Reserves	52,989,869,616.20	11,720,463,835.00	10,002,601,888.00	11,720,463,835.00
Total	96,523,812,369.60	96,523,812,369.60	57,059,829,444.30	57,059,829,444.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEP-STATE DEPARTMENT FOR CROP DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000456973

Balance as per bank certificate	294,856,447.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	1,556,034,361.70
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-1,261,177,914.35

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEP-STATE DEPARTMENT FOR CROP DEVELOP

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000456973

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
NONREF	05-JUL-21	TRFS Payments /BENM/ STD19052021/781	5,000,000.00
NONREF	22-SEP-21	Inward KEPSS MT 103	300,000.00
SYBEP2109211872	22-SEP-21	EFT Collections	100,000.00
NONREF	22-SEP-21	Inward KEPSS MT 103	500,000.00
NONREF	23-SEP-21	Inward KEPSS MT 103	500,000.00
NONREF	23-SEP-21	Inward KEPSS MT 103	300,000.00
NONREF	23-SEP-21	Inward KEPSS MT 103	500,000.00
NONREF	29-SEP-21	Inward KEPSS MT 103	100,000.00
NONREF	19-OCT-21	Inward KEPSS MT 103	100,000.00
NONREF	19-OCT-21	TRFS Payments /BENM/ WITHHOLDING TAX	483,370.00
NONREF	05-NOV-21	TRFS Payments /BENM/ WITHHOLDING TAX	579,745.40
NONREF	20-DEC-21	Inward KEPSS MT 103	33,500.00
NONREF	20-DEC-21	Inward KEPSS MT 103	37,500.00
NONREF	31-DEC-21	Inward KEPSS MT 103	195,904,932.60
NONREF	20-JAN-22	TRFS Payments /BENM/ 21-DEC-2021	1,001,743.80
NONREF	27-JAN-22	Inward KEPSS MT 103	569,303.60
NONREF	01-MAR-22	Inward KEPSS MT 103	295,314.00
NONREF	18-MAR-22	TRFS Payments /BENM/ PV000925	116,340,189.40
NONREF	13-MAY-22	TRFS Payments /BENM/ STD060522/36056	5,000,000.00
NONREF	16-MAY-22	TRFS Payments /BENM/ PV001310	900,398,900.00
NONREF	20-MAY-22	TRFS Payments /BENM/ WITHHOLDING TAX	942,044.75
NONREF	30-MAY-22	TRFS Payments /BENM/ WITHHOLDING TAX	743,694.00
NONREF	13-JUN-22	TRFS Payments /BENM/ WITHHOLDING TAX	104,204.90
NONREF	14-JUN-22	Inward KEPSS MT 103	200,000.00
NONREF	16-JUN-22	TRFS Payments /BENM/ PV001540	322,028,025.20
NONREF	16-JUN-22	TRFS Payments /BENM/ WITHHOLDING TAX	526,120.30
NONREF	16-JUN-22	TRFS Payments /BENM/ WITHHOLDING TAX	88,700.00
NONREF	16-JUN-22	TRFS Payments /BENM/ WITHHOLDING TAX	457,782.05
NONREF	16-JUN-22	TRFS Payments /BENM/ WITHHOLDING TAX	707,297.60
NONREF	29-JUN-22	TRFS Payments /BENM/ WITHHOLDING TAX	697,331.70
NONREF	30-JUN-22	TRFS Payments /BENM/ WITHHOLDING TAX	173,436.70
NONREF	30-JUN-22	TRFS Payments /BENM/ WITHHOLDING TAX	857,875.00
NONREF	30-JUN-22	TRFS Payments /BENM/ WITHHOLDING TAX	463,350.70
Total :			1,556,034,361.70
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-STATE DEPARTMENT FOR CROP DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000456965

Balance as per bank certificate	1,559,323,461.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	1,041,917,530.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	1,028,779,561.40
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	1,546,185,492.75

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-STATE DEPARTMENT FOR CROP DEVELOP.

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000456965

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Amount	
No	Date		
NONREF	06-JUL-21	Cash Deposit	339.00
NONREF	24-SEP-21	Exchequer issue	346,647,999.00
NONREF	26-MAY-22	TRFS Payments /BENM/ PV001361	48,484,450.00
NONREF	31-MAY-22	TRFS Payments /BENM/ PV001415	66,598,775.00
NONREF	08-JUN-22	TRFS Payments /BENM/ PV001450	118,126,975.00
NONREF	10-JUN-22	TRFS Payments /BENM/ PV001496	20,000,000.00
NONREF	14-JUN-22	TRFS Payments /BENM/ PV001504	15,413,167.00
NONREF	14-JUN-22	TRFS Payments /BENM/ PV001491	78,202,500.00
NONREF	22-JUN-22	TRFS Payments /BENM/ PV001607	96,150,125.00
NONREF	27-JUN-22	TRFS Payments /BENM/ PV001702	122,077,625.00
NONREF	30-JUN-22	TRFS Payments /BENM/ PV001812	10,481,700.00
NONREF	30-JUN-22	TRFS Payments /BENM/ PV001769	61,092,425.00
NONREF	30-JUN-22	TRFS Payments /BENM/ PV001783	58,641,450.00
Total :			1,041,917,530.00
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Amount	
No	Date		
NONREF	23-JUL-21	Transfer	44,186.40
NONREF	27-MAY-22	Transfer	932,585,250.00
10003057	23-JUN-22	Outward KEPSS MT 103 /BENM/ NATIONAL CEREALS AND PRODUCE BOARD PV001606	96,150,125.00
Total :			1,028,779,561.40
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Amount	
No	Date		
Total :			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

REC-STATE DEPARTMENT FOR CROP DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000456957

Balance as per bank certificate	7,665,393.40
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	585,096,590.30
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	52,842,858.70
4. Receipts in Cash Book not yet Recorded in Bank Statement	1,309,456,937.60
Bank Balance as per Cash Book	784,868,599.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

REC-STATE DEPARTMENT FOR CROP DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie Avenue , Account Number : 1000456957

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
NONREF	06-SEP-21	Inward KEPSS MT 103	609,328.35
NONREF	20-SEP-21	202 REFUNDS RTGS	835,689.00
NONREF	15-DEC-21	Inward KEPSS MT 103	3,021.45
NONREF	15-DEC-21	Inward KEPSS MT 103	130,190.00
NONREF	16-DEC-21	Inward KEPSS MT 103	365,185.00
NONREF	10-FEB-22	Exchequer issue	580,195,558.00
NONREF	01-MAR-22	Inward KEPSS MT 103	300,862.50
NONREF	13-APR-22	Inward KEPSS MT 103	531,830.00
NONREF	14-JUN-22	202 REFUNDS RTGS	123,500.00
NONREF	24-JUN-22	Inward KEPSS MT 103	2,001,396.00
NONREF	30-JUN-22	202 REFUNDS RTGS	30.00
Total :			585,096,590.30
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
NONREF	23-JUL-21	Transfer	22,073.35
3133	02-SEP-21	Outward KEPSS MT 102 /BENM/ PETER KITHUKU IMP4279401	152,800.00
3131	02-SEP-21	Outward KEPSS MT 102 /BENM/ FREDRICK OTIENO ORIWA IMP4279442	20,000.00
3132	02-SEP-21	Outward KEPSS MT 102 /BENM/ AKOTH ELIZABETH ONYANGO IMP4509441	20,000.00
3130	02-SEP-21	Outward KEPSS MT 102 /BENM/ HILDA MUMU MIRITI IMP4279441	30,000.00
3135	02-SEP-21	Outward KEPSS MT 102 /BENM/ EVERLINE KERUBO NYABWANGA IMP4509417	8,000.00
3335	15-SEP-21	Outward KEPSS MT 103 /BENM/ LYDIA NANJALA WABUKE IMP4279281	4,000.00
3548	04-NOV-21	Outward KEPSS MT 102 /BENM/ PEST CONTROL BOARD 04-OCT-2021	27,500,000.00
4955	10-MAY-22	TRFS Payments /BENM/ WITHHOLDING TAX	85,985.35
NONREF	10-MAY-22	Transfer	25,000,000.00
Total :			52,842,858.70
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
FT220836YQHJ	24-MAR-22		632,009,604.40
FT2212591ZHJ	05-MAY-22		677,447,333.20
Total :			1,309,456,937.60



STATEMENT OF RECEIPTS AND PAYMENTS

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

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	598,186,178.35	365,092,896.00
Exchequer releases	4	33,966,135,697.65	43,370,948,241.10
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,362,684,570.40	1,412,121,985.90
Proceeds from Sales of Assets	8	5,040,299,991.05	11,391,963.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		40,967,306,437.45	45,159,555,086.00
PAYMENTS			
Compensation of Employees	12	1,072,362,256.65	1,014,125,015.70
Use of goods and Services	13	5,243,881,006.60	7,434,949,225.60
Subsidies	14	1,137,222,831.00	979,901,638.60
Transfers to Other Government Units	15	27,916,005,495.25	27,907,075,234.90
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	16,010,672.10	3,234,969.15
Acquisition of Assets	18	2,816,490,955.60	7,436,588,489.15
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		38,201,973,217.20	44,775,874,573.10
SURPLUS/DEFICIT		2,765,333,220.25	383,680,512.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

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

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	5,329,875,328.50	2,273,174,352.20
Cash Balances	22B	2,094,207.40	3,956,631.00
Total Cash And Cash Equivalents		5,331,969,535.90	2,277,130,983.20
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	4,222,000.00
TOTAL FINANCIAL ASSETS		5,331,969,535.90	2,281,352,983.20
Financial Liabilities			
Accounts Payables - Deposits	24	46,231,164.95	164,118,413.85
NET FINANCIAL ASSETS		5,285,738,370.95	2,117,234,569.35
REPRESENTED BY			
Fund Balance b/fwd	25	2,117,234,569.35	1,717,861,947.00
Prior Year Adjustment	26	403,170,581.35	15,692,109.45
Surplus/Deficit for the Year		2,765,333,220.25	383,680,512.90
NET FINANCIAL POSITION		5,285,738,370.95	2,117,234,569.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

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

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	598,186,178.35	365,092,896.00
Exchequer releases	4	33,966,135,697.65	43,370,948,241.10
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	1,072,362,256.65	1,014,125,015.70
Use of goods and Services	13	5,243,881,006.60	7,434,949,225.60
Subsidies	14	1,137,222,831.00	979,901,638.60
Transfers to Other Government Units	15	27,916,005,495.25	27,907,075,234.90
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	16,010,672.10	3,234,969.15
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(113,665,248.90)	159,896,413.85
Prior year adjustments		403,170,581.35	15,692,109.45
Net Cash From Operating Activities	A	(531,655,053.15)	6,572,343,576.45
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	5,040,299,991.05	11,391,963.00
Acquisition of Assels	18	2,816,490,955.60	7,436,588,489.15
Net Cash Flow From Investing Activities	B	2,223,809,035.45	(7,425,196,526.15)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,362,684,570.40	1,412,121,985.90
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	1,362,684,570.40	1,412,121,985.90
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	3,054,838,552.70	559,269,036.20
Cash and Cash Equivalent at BEGINNING of The Year		2,277,130,983.20	1,717,861,947.00
Cash and Cash Equivalent at END of The Year	22A+22B	5,331,969,535.90	2,277,130,983.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

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

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	45,795,785.20	365,092,896.00
Grants from International Organisations	1320000	552,390,393.15	0.00
TOTAL		598,186,178.35	365,092,896.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	4,953,789,900.95	5,920,879,999.75
Exchequer Releases/ Provisioning Account for Q2	9910201	6,522,876,337.85	12,163,991,165.35
Exchequer Releases/ Provisioning Account for Q3	9910201	4,726,775,469.75	5,061,759,330.05
Exchequer Releases/ Provisioning Account for Q4	9910201	17,762,693,989.10	20,224,317,745.95
TOTAL		33,966,135,697.65	43,370,948,241.10

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	1,362,684,570.40	1,412,121,985.90
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		1,362,684,570.40	1,412,121,985.90

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	268,300,000.00	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	4,771,999,991.05	11,391,963.00
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 Enlerps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		5,040,299,991.05	11,391,963.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

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

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	492,986,812.70	526,267,094.80
Basic Wages - Temporary Employees	2110200	194,653,994.30	176,142,340.15
Personal Allowances paid as part of Salary	2110300	375,115,213.65	306,809,344.75
Personal Allowances paid as Reimbursements	2110400	2,867,500.00	2,867,500.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	6,738,736.00	2,038,736.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		1,072,362,256.65	1,014,125,015.70

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	23,909,697.15	27,676,651.00
Communication, Supplies and Services	2210200	30,952,647.30	63,317,489.75
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	1,169,614,129.65	1,624,289,636.95
Foreign Travel and Subsistence, and other transportation costs	2210400	46,561,523.00	148,852,151.40
Printing, Advertising and Information Supplies and Services	2210500	75,333,383.90	62,521,021.25
Rentals of Produced Assets	2210600	38,997,924.95	284,663,115.35
Training Expenses	2210700	1,295,961,482.35	1,223,272,481.05
Hospitality Supplies and Servi	2210800	124,406,884.30	70,935,883.75
Insurance Costs	2210900	238,804,329.30	276,852,975.80
Specialised Materials and Supp	2211000	512,860,946.45	1,575,569,828.25
Office and General Supplies and Services	2211100	83,629,583.10	86,363,527.65
Fuel Oil and Lubricants	2211200	118,602,696.55	316,154,031.35
Other Operating Expenses	2211300	1,098,586,087.40	1,572,235,892.25
Routine Maintenance - Vehicles	2220100	35,866,362.75	49,608,529.00
Routine Maintenance - Other Assets	2220200	348,490,555.25	52,636,010.80
Exchange Rate Losses	2230100	1,302,773.20	0.00
TOTAL		5,243,881,006.60	7,434,949,225.60

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	1,137,222,831.00	979,901,638.60
TOTAL		1,137,222,831.00	979,901,638.60

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	11,939,599,987.70	14,103,314,279.05
Capital Grants to Government Agencies and other	2630200	14,940,949,507.55	13,633,760,955.85

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	1,035,456,000.00	170,000,000.00
TOTAL		27,916,005,495.25	27,907,075,234.90

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	16,010,672.10	3,234,969.15
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		16,010,672.10	3,234,969.15

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	130,965,574.85	12,000,000.00
Refurbishment of Buildings	3110300	129,406,633.10	72,840,403.60
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	1,368,404,146.60	728,647,793.65
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	171,958,789.00	240,003,772.00
Overhaul of Vehicles and Other Transport Equipment	3110800	1,936,590.00	1,821,129.00
Purchase of Household Furniture and Institutional Equipment	3110900	225,000.00	273,232.25
Purchase of Office Furniture and General Equipment	3111000	112,643,109.40	45,825,464.80
Purchase of Specialised Plant, Equipment and Machinery	3111100	96,724,949.10	19,726,673.25
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	235,184.50	282,388.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	281,063,977.00	136,984,189.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	420,915,822.00	346,873,586.00
Rehabilitation of Civil Works	3111500	102,011,180.05	247,275,626.15
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	5,584,034,231.45
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		2,816,490,955.60	7,436,588,489.15

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	331,633,471.75	42,593,490.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	21,265.30	22,073.35
Development Bank Accounts	6540000	23,967,965.50	374,613,301.50
Deposit Bank Account	6550000	1,271,964,914.30	164,118,413.85
Project Specific Bank Accounts	6570000	3,702,287,711.65	1,691,827,073.50
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		5,329,875,328.50	2,273,174,352.20

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	2,094,207.40	3,956,631.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		2,094,207.40	3,956,631.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	4,222,000.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	4,222,000.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	46,231,165.25	164,118,413.85
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	(0.30)	0.00
TOTAL		46,231,164.95	164,118,413.85

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	2,273,174,352.20	1,717,861,947.00
Opening Balance Cash	22B	3,956,631.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	4,222,000.00	0.00
Opening Balance - Deposits	24	(164,118,413.85)	0.00
TOTAL		2,117,234,569.35	1,717,861,947.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	403,170,581.35	15,692,109.45
County Transfers	9910300	0.00	0.00
TOTAL		403,170,581.00	15,692,109.50



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1169- State Department for Crop Development & Agricultural Research
 Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	7,960,881,752.95	(7,960,881,752.95)	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	5,339,000,000.00	0.00	7,000,000.00	5,346,000,000.00	5,040,299,991.05	305,700,008.95	94.28%
	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%
	Total	5,339,000,000.00	0.00	7,000,000.00	5,346,000,000.00	13,001,181,744.00	(7,655,181,744.00)	243.19%
PAYMENTS								
	12	1,033,700,000.00	0.00	(141,100,000.00)	892,600,000.00	892,447,783.20	152,216.80	99.98%
	13	192,846,920.00	0.00	(16,715,000.00)	176,131,920.00	142,324,238.35	33,807,681.65	80.81%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	12,184,300,000.00	0.00	80,000,000.00	12,264,300,000.00	11,939,599,987.70	324,700,012.30	97.35%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	17,300,000.00	0.00	0.00	17,300,000.00	16,010,672.10	1,289,327.90	92.55%
	18	8,272,408.00	0.00	2,825,000.00	11,097,408.00	6,785,064.50	4,312,343.50	61.14%
	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%
	Total	13,436,419,328.00	0.00	(74,990,000.00)	13,361,429,328.00	12,997,167,745.85	364,261,582.15	97.27%



Statement of Budget Execution - Recurrent Expenditure

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

Current Period: JUL-21 To JUN-22

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

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	852,000,000.00	0.00	(165,000,000.00)	687,000,000.00	598,186,178.35	88,813,821.65	87.07%
Exchequer releases	4	0.00	0.00	0.00	0.00	26,005,253,944.70	(26,005,253,944.70)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	2,924,455,455.00	0.00	(1,359,455,455.00)	1,565,000,000.00	1,362,684,570.40	202,315,429.60	87.07%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		3,776,455,455.00	0.00	(1,524,455,455.00)	2,252,000,000.00	27,966,124,693.45	(25,714,124,693.45)	1241.84%
PAYMENTS								
Compensation of Employees	12	200,912,000.00	0.00	(5,000,000.00)	195,912,000.00	179,914,473.45	15,997,526.55	91.83%
Use of goods and Services	13	5,676,588,103.00	0.00	941,629,724.00	6,618,217,827.00	5,101,556,768.25	1,516,661,058.75	77.08%
Subsidies	14	2,875,455,455.00	0.00	(1,101,662,431.00)	1,773,793,024.00	1,137,222,831.00	636,570,193.00	64.11%
Transfers to Other Government Units	15	19,088,879,392.00	0.00	401,823,200.00	19,490,702,592.00	15,976,405,507.55	3,514,297,084.45	81.97%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	3,654,865,037.00	0.00	(18,538,175.00)	3,636,326,862.00	2,809,705,891.10	826,620,970.90	77.27%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		31,496,699,987.00	0.00	218,252,318.00	31,714,952,305.00	25,204,805,471.35	6,510,146,833.65	79.47%



Statement of Budget Execution - Development Expenditure

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

Current Period: JUL-21 To JUN-22

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

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

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	164,118,413.85	0.00
Transfers of retentions during the year	3,338,031,102.65	239,479,875.05
Payments made out of deposit account during the year	2,230,184,602.20	75,361,461.20
Closing Balance	1,271,964,914.30	164,118,413.85
Principal Secretary Controller		
Principal Accounts		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

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

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
1169000100		Headquarters Administrative Services.	316,324,909.00	289,938,429.30	26,386,479.70
	0107000000	General Administration Planning and Support Services	316,324,909.00	289,938,429.30	26,386,479.70
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1169000200		Agriculture Attachees Offices.	79,449,915.00	79,449,906.05	8.95
	0109000000	Agribusiness and Information Management	79,449,915.00	79,449,906.05	8.95
1169000300		Central Planning and Project Monitoring Unit (CPPMU).	15,638,670.00	15,750,794.40	(112,124.40)
	0107000000	General Administration Planning and Support Services	15,638,670.00	15,750,794.40	(112,124.40)
1169000500		Finance and Accounts Department.	44,144,790.00	43,601,675.60	543,114.40
	0107000000	General Administration Planning and Support Services	44,144,790.00	43,601,675.60	543,114.40
1169000600		Policy and Agricultural Development Coordination Services.	25,751,880.00	25,309,836.60	442,043.40
	0107000000	General Administration Planning and Support Services	25,751,880.00	25,309,836.60	442,043.40
1169000700		Pesticide Control Products Board (PCPB).	205,000,000.00	205,000,000.70	(0.70)
	0107000000	General Administration Planning and Support Services	205,000,000.00	205,000,000.70	(0.70)
1169000900		Kenya Plant Health Inspectorate Services (KEPHIS).	1,421,500,000.00	1,421,500,000.00	0.00
	0107000000	General Administration Planning and Support Services	1,421,500,000.00	1,421,500,000.00	0.00
1169001000		Headquarters Land and Crop Development Services.	347,356,755.00	345,717,162.10	1,639,592.90
	0108000000	Crop Development and Management	347,356,755.00	345,717,162.10	1,639,592.90
	0107000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0109000000	Agribusiness and Information Management	0.00	0.00	0.00
1169001300		Agriculture Engineering Services.	27,480,974.00	26,985,791.45	495,182.55
	0108000000	Crop Development and Management	27,480,974.00	26,985,791.45	495,182.55
1169001400		State Corporations Unit.	5,218,610.00	4,933,069.15	285,540.85
	0107000000	General Administration Planning and Support Services	5,218,610.00	4,933,069.15	285,540.85
1169001500		Agriculture Development Headquarters Technical Services.	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169001600		Agriculture Technology Development and Testing Stations.	56,321,852.00	56,291,389.75	30,462.25
	0108000000	Crop Development and Management	56,321,852.00	56,291,389.75	30,462.25
1169002100		Agricultural Business Market Development and Agricultural Informatl.	0.00	0.00	0.00
	0109000000	Agribusiness and Information Management	0.00	0.00	0.00
1169002200		Agricultural Information Resource Centre.	43,047,445.00	41,483,696.80	1,563,748.20
	0109000000	Agribusiness and Information Management	43,047,445.00	41,483,696.80	1,563,748.20
1169002300		Kenya School of Agriculture.	92,935,058.00	84,935,030.15	8,000,027.85
	0108000000	Crop Development and Management	92,935,058.00	84,935,030.15	8,000,027.85
1169002400		Bukura Agricultural College.	411,000,000.00	362,000,000.00	49,000,000.00
	0108000000	Crop Development and Management	411,000,000.00	362,000,000.00	49,000,000.00
1169003100		National Food Security	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00

1169003300		Agriculture and Food Authority (AFA).	2,253,585,683.00	2,223,585,679.95	30,000,003.05
	0107000000	General Administration Planning and Support Services	2,253,585,683.00	2,223,585,679.95	30,000,003.05
1169003500		Market Development & Agricultural Advisory Services.	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169003600		Agricultural Development Corporation.	1,570,000,000.00	1,570,000,000.00	0.00
	0108000000	Crop Development and Management	1,570,000,000.00	1,570,000,000.00	0.00
1169003700		Agricultural Projects Coordination Unit (APCU).	6,212,940.00	6,001,338.00	211,602.00
	0107000000	General Administration Planning and Support Services	6,212,940.00	6,001,338.00	211,602.00
1169003800		Pyrethrum Processing Company of Kenya (PPCK).	399,000,000.00	225,000,000.00	174,000,000.00
	0107000000	General Administration Planning and Support Services	399,000,000.00	225,000,000.00	174,000,000.00
1169003900		Agricultural Sector Transformation & Growth Strategy-ASTGS.	10,408,125.00	10,108,219.50	299,905.50
	0107000000	General Administration Planning and Support Services	10,408,125.00	10,108,219.50	299,905.50
1169004100		Kenya Agricultural & Livestock Research Organization (KALRO).	5,195,000,000.00	5,193,999,990.35	1,000,009.65
	0120000000		5,195,000,000.00	5,193,999,990.35	1,000,009.65
1169004200		Kenya Tsetse and Trypanosomiasis Eradication Council.	72,000,000.00	72,000,000.00	0.00
	0120000000		72,000,000.00	72,000,000.00	0.00
1169004300		Kenya Genetic Resource Centre (KAGRC).	302,000,000.00	231,300,000.00	70,700,000.00
	0120000000		302,000,000.00	231,300,000.00	70,700,000.00
1169005000		Research and Innovation Management Department.	26,837,405.00	27,061,419.30	(224,014.30)
	0120000000		26,837,405.00	27,061,419.30	(224,014.30)
1169005100		Knowledge Management and Technology Transfer Department.	0.00	0.00	0.00
	0120000000		0.00	0.00	0.00
1169005200		Commodities Fund.	285,000,000.00	284,999,999.70	0.30
	0108000000	Crop Development and Management	285,000,000.00	284,999,999.70	0.30
1169005300			150,214,317.00	150,214,317.00	0.00
	0107000000	General Administration Planning and Support Services	150,214,317.00	150,214,317.00	0.00
1169100600		Support To Improvement Of Added Value To Coffee.	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169102100			1,942,000,000.00	1,942,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	1,942,000,000.00	1,942,000,000.00	0.00
1169102400		Drought Resilience and Sustainable Livelihood Programme In Horn of A.	763,000,000.00	725,118,956.65	37,881,043.35
	0108000000	Crop Development and Management	763,000,000.00	725,118,956.65	37,881,043.35
1169102900		Kenya Cereal Enhancement Programme (KCEP).	2,234,000,000.00	1,709,628,001.60	524,371,998.40
	0108000000	Crop Development and Management	2,234,000,000.00	1,709,628,001.60	524,371,998.40
1169103100		Crop Insurance.	259,530,642.00	259,340,156.60	190,485.40
	0108000000	Crop Development and Management	259,530,642.00	259,340,156.60	190,485.40
1169103200		Development of Mau Buffer Tea Zone.	50,000,000.00	50,000,000.00	0.00
	0108000000	Crop Development and Management	50,000,000.00	50,000,000.00	0.00
1169103300			2,000,000,000.00	774,266,250.00	1,225,733,750.00
	0108000000	Crop Development and Management	2,000,000,000.00	774,266,250.00	1,225,733,750.00
1169103400		Aflatoxin Management.	60,000,000.00	53,424,594.00	6,575,406.00
	0108000000	Crop Development and Management	60,000,000.00	53,424,594.00	6,575,406.00
1169103500		Pyrethrum Industry Recovery.	75,000,000.00	75,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	75,000,000.00	75,000,000.00	0.00

1169103600		Development of Agriculture Technology Innovation centres.	222,000,000.00	89,949,374.80	132,050,625.20
	0108000000	Crop Development and Management	222,000,000.00	89,949,374.80	132,050,625.20
1169103700		Strengthening Mechanization.	54,000,000.00	36,998,621.00	17,001,379.00
	0108000000	Crop Development and Management	54,000,000.00	36,998,621.00	17,001,379.00
1169103800		Youth and Women Empowerment in Modern Agriculture Project.	42,007,333.00	32,853,890.00	9,153,443.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
	0107000000	General Administration Planning and Support Services	42,007,333.00	32,853,890.00	9,153,443.00
1169103900		Food Security and Crop Diversification Project.	573,500,000.00	547,099,135.00	26,400,865.00
	0108000000	Crop Development and Management	573,500,000.00	547,099,135.00	26,400,865.00
1169104000			130,000,000.00	130,000,000.00	0.00
	0108000000	Crop Development and Management	130,000,000.00	130,000,000.00	0.00
1169104100		Construction of Educational Complex at Bukura Agricultural College.	60,000,000.00	60,000,000.00	0.00
	0108000000	Crop Development and Management	60,000,000.00	60,000,000.00	0.00
1169104200			23,000,000.00	23,000,000.00	0.00
	0120000000		23,000,000.00	23,000,000.00	0.00
1169104500		Science & Technology Research Programme Support (SATREPS).	25,000,000.00	5,000,000.00	20,000,000.00
	0120000000		25,000,000.00	5,000,000.00	20,000,000.00
1169104700		Capacity Building Project for Enhancement of Rice Production (CADREP.	31,600,000.00	26,750,272.20	4,849,727.80
	0108000000	Crop Development and Management	31,600,000.00	26,750,272.20	4,849,727.80
1169105000		Smallholder Horticulture Empowerment Project (SHEP Plus).	45,000,000.00	47,166,591.80	(2,166,591.80)
	0108000000	Crop Development and Management	45,000,000.00	47,166,591.80	(2,166,591.80)
1169105100		Small Scale Irrigation and Value Addition Project.	1,257,000,000.00	1,179,369,662.15	77,630,337.85
	0109000000	Agribusiness and Information Management	1,257,000,000.00	1,179,369,662.15	77,630,337.85
1169105300		Kenya Climate Smart Agriculture Project (KCSAP).	7,945,000,000.00	6,229,156,066.35	1,715,843,933.65
	0108000000	Crop Development and Management	7,945,000,000.00	6,229,156,066.35	1,715,843,933.65
1169105400		Construction of Residual Laboratory at PCPB.	76,000,000.00	76,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	76,000,000.00	76,000,000.00	0.00
1169106000		Mechanization of Agricultural Development Project.	50,000,000.00	50,000,000.00	0.00
	0108000000	Crop Development and Management	50,000,000.00	50,000,000.00	0.00
1169106100			1,000,000,000.00	1,000,000,000.00	0.00
	0108000000	Crop Development and Management	1,000,000,000.00	1,000,000,000.00	0.00
1169106200		National Agricultural & Rural Inclusivity Project (NARIIP).	5,301,826,334.00	4,813,689,443.80	488,136,890.20
	0108000000	Crop Development and Management	5,301,826,334.00	4,813,689,443.80	488,136,890.20
1169106300		Agricultural Sector Development Support Programme II (ASDSP II).	1,046,884,748.00	827,575,144.00	219,309,604.00
	0108000000	Crop Development and Management	1,046,884,748.00	827,575,144.00	219,309,604.00
1169106500		Fall Army Worm Mitigation.	138,750,000.00	118,064,300.00	20,685,700.00
	0108000000	Crop Development and Management	138,750,000.00	118,064,300.00	20,685,700.00
1169106600		Cotton Industry Revitalization Project.	75,000,000.00	75,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	75,000,000.00	75,000,000.00	0.00
1169106800		Rural Livelihoods Adaptation to Climate Change (RLACC).	168,000,000.00	90,822,066.55	77,177,933.45
	0108000000	Crop Development and Management	168,000,000.00	90,822,066.55	77,177,933.45
1169106900		Enable Youth Kenya Programme.	947,000,000.00	197,943,710.75	749,056,289.25

	0107000000	General Administration Planning and Support Services	947,000,000.00	197,943,710.75	749,056,289.25
1169107000		National Value Chain Support Programme.	2,328,249,024.00	1,936,635,229.20	391,613,794.80
	0108000000	Crop Development and Management	2,328,249,024.00	1,936,635,229.20	391,613,794.80
1169107100			250,000,000.00	250,000,000.00	0.00
	0107000000	General Administration Planning and Support Services	250,000,000.00	250,000,000.00	0.00
1169107200		Support to Agricultural Input and Output Marketing.	102,400,664.00	53,124,902.10	49,275,761.90
	0107000000	General Administration Planning and Support Services	102,400,664.00	53,124,902.10	49,275,761.90
1169107500		Establishment of Liquid Nitrogen Plants - KAGRC.	150,000,000.00	150,000,000.00	0.00
	0120000000		150,000,000.00	150,000,000.00	0.00
1169107600		Sustainable Tse Tse and Trypanosomiasis free areas in Kenya - KENTTE.	180,000,000.00	180,000,000.00	0.00
	0120000000		180,000,000.00	180,000,000.00	0.00
1169107700		Climate Smart Agricultural Productivity Project (CS-APP).	280,000,000.00	271,340,189.40	8,659,810.60
	0120000000		280,000,000.00	271,340,189.40	8,659,810.60
1169107800		Bio-Deposit Organic Fertilizer Extraction & Rehabilitation Project.	20,000,000.00	18,736,275.00	1,263,725.00
	0120000000		20,000,000.00	18,736,275.00	1,263,725.00
1169108000		Equipping of Milk Research & Processing Plant.	15,000,000.00	15,000,000.00	0.00
	0120000000		15,000,000.00	15,000,000.00	0.00
1169108100			5,000,000.00	5,000,000.00	0.00
	0120000000		5,000,000.00	5,000,000.00	0.00
1169108200		Enhancing Capacity of Kenya School of Agriculture.	0.00	0.00	0.00
	0108000000	Crop Development and Management	0.00	0.00	0.00
1169108300		Construction of Warehouse Receipt System.	50,000,000.00	50,000,000.00	0.00
	0108000000	Crop Development and Management	50,000,000.00	50,000,000.00	0.00
1169108400		Coconut Industry Revitalization Project.	50,000,000.00	50,000,000.00	0.00
	0108000000	Crop Development and Management	50,000,000.00	50,000,000.00	0.00
1169108700			1,362,000,000.00	688,843,638.40	673,156,361.60
	0108000000	Crop Development and Management	1,362,000,000.00	688,843,638.40	673,156,361.60
1169108800		Embryo Transfer Project - KAGRC	200,000,000.00	200,000,000.00	0.00
	0120000000		200,000,000.00	200,000,000.00	0.00
1169108900		Irish Potatoe Production Revitalization Project	127,203,560.00	90,909,000.00	36,294,560.00
	0107000000	General Administration Planning and Support Services	127,203,560.00	90,909,000.00	36,294,560.00
		Grand Total	45,076,381,633.00	38,201,973,217.20	6,874,408,415.80

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

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

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0107000000		General Administration Planning and Support Services	8,489,611,481.00	7,413,774,863.05	1,075,836,617.95
	0107010000	Agricultural Policy, Legal and Regulatory Frameworks	8,423,615,081.00	7,348,421,055.05	1,075,194,025.95
	0107020000	Agricultural Planning and Financial Management	65,996,400.00	65,353,808.00	642,592.00
0108000000		Crop Development and Management	28,713,435,387.00	23,095,457,215.10	5,617,978,171.90
	0108010000	Land and Crops Development	16,985,985,915.00	13,957,631,487.65	3,028,354,427.35
	0108020000	Food Security Initiatives	9,941,629,666.00	7,626,148,961.50	2,315,480,704.50
	0108030000	Quality Assurance and Monitoring of Outreach Services	1,785,819,806.00	1,511,676,765.95	274,143,040.05
0109000000		Agribusiness and Information Management	1,379,497,360.00	1,300,303,265.00	79,194,095.00
	0109010000	Agribusiness and Market Development	1,336,449,915.00	1,258,819,568.20	77,630,346.80
	0109020000	Agricultural Information Management	43,047,445.00	41,483,696.80	1,563,748.20
0120000000			6,493,837,405.00	6,392,437,874.05	101,399,530.95
	0120020000		5,264,837,405.00	5,262,797,684.65	2,039,720.35
	0120030000		1,229,000,000.00	1,129,640,189.40	99,359,810.60
Grand Total			45,076,381,633.00	38,201,973,217.20	6,874,408,415.80

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



PYRETHRUM PROCESSING COMPANY OF KENYA LIMITED

Industrial Area | General Matheng
P.O. Box 420 NAKURU – 20 10
Telephone: +254 51 2211567/8
E-Mail: md@pyrethrum.co.ke

MD/PPCK/B.16 (a)/2381/2022

29th September, 2022

Principal Secretary

State Department for Crops Development
& Agricultural Research
Ministry of Agriculture, Livestock and Cooperatives
P.O. Box 30028-00100
NAIROBI

Attn.: Chief Finance Officer

Dear Sir,

GOK GRANTS RECEIVED FOR THE FINANCIAL YEAR 2021-2022

Reference to the above subject matter,

Pyrethrum Processing Company of Kenya Ltd (PPCK) acknowledges having received GOK Grants for the FY 2021-2022 from its budgetary allocation as summarized below:

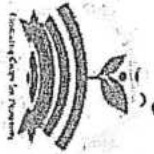
PARTICULARS	AMOUNT (KSHS)
	Million'
Development Grants	75
Recurrent Grants	132
TOTAL	207

Yours faithfully,

Mary M. Ontiri.
Ag. CHIEF EXECUTIVE OFFICER

Commodities Fund
Annual Report and Financial Statements for the Year ended 30th June 2022

Appendix V- Inter-Entity Confirmation Letter



Commodities Fund



2nd floor, Railways Headquarters Building Block D
Mwambao Road, Off Hale Selasse Avenue
CITI SQUARE
NAIROBI

Ref: C/FIN/Vol.13/3462

Date: 14th September, 2022

The *Commodities Fund* wishes to confirm the amounts disbursed to us as at 30th June 2022 was as indicated in the table below. Please compare the amounts with your records and stamp this request in the space provided and return it to us.

Reference Number	Date Disbursed	Amounts Disbursed by [SC/SA/CA/Fund] (Kshs) as at 30 th June 2022	Amount Received by [Commodities Fund] (Kshs) as at 30 th June 2021 (E)	Differences (Kshs) (F)=(D)-(E)
REC/0010001543	23/08/2021	25,000,000.00	25,000,000.00	

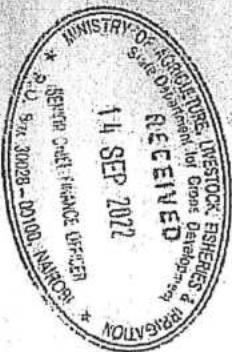
Commodities Fund
Annual Report and Financial Statements for the Year ended 30th June 2022

FT22113K51W	21/04/2022	12,500,000.00	25,000,000.00	25,000,000.00	25,000,000.00	
REC/600000003551	05/08/2021	12,500,000.00	12,500,000.00	12,500,000.00	12,500,000.00	
REC/600000003551	04/11/2021	12,500,000.00	12,500,000.00	12,500,000.00	12,500,000.00	
FT22042WP/MS	11/02/2022	4,166,666.70	4,166,666.70	4,166,666.70	4,166,666.70	
FT22056881RH	25/02/2022	4,166,667.00	4,166,667.00	4,166,667.00	4,166,667.00	
FT2208753X7H	28/03/2022	4,166,666.00	4,166,666.00	4,166,666.00	4,166,666.00	
	22/04/2022	4,166,666.00	4,166,666.00	4,166,666.00	4,166,666.00	
FT22167C8RXT	16/06/2022	4,166,666.00	4,166,666.00	4,166,666.00	4,166,666.00	
FT22175F61TP	24/06/2022	4,166,667.00	4,166,667.00	4,166,667.00	4,166,667.00	
Total		99,999,998.70	50,000,000.00	99,999,998.70	99,999,998.70	

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

Head of Accounts department of beneficiary Entity:

Name Sign Date





KENYA AGRICULTURAL & LIVESTOCK RESEARCH ORGANIZATION

Our Ref: KALRO/4/048/VOL.XVI/49

Date: 29th September 2022

Principal Secretary,
State Department of Crops Development & Agricultural Research,
Ministry of Agriculture, Livestock, Fisheries & Cooperatives,
P.O. Box 30028,
NAIROBI.

ATT.: Principal Accounts Controller

**RE: ACKNOWLEDGEMENT OF RECURRENT & DEVELOPMENT FUNDS
RECEIVED- 2021/2022 FY**

This is to acknowledge the receipt of GoK Recurrent & Development funds from the Ministry of Agriculture, Livestock, Fisheries & Co-operatives - State Department of Crops Development and Agriculture Research under Recurrent Vote as given below:

Vote Head	Project Name	Amount (Kshs.)	KALRO Receipt No.	Date	Vote
1169004100	Kenya Agricultural & Livestock Research Organization (KALRO).	1,078,750,000	344198	05/08/2021	GoK Recurrent
1169004100	Kenya Agricultural & Livestock Research Organization (KALRO).	1,078,750,000	354017	04/11/2021	GoK Recurrent
1169004100	Kenya Agricultural & Livestock Research Organization (KALRO).	359,583,333.30	354024	11/02/2022	GoK Recurrent
1169004100	Kenya Agricultural & Livestock Research Organization (KALRO).	359,583,333.30	354025	25/02/2022	GoK Recurrent
1169004100	Kenya Agricultural & Livestock Research Organization (KALRO).	359,583,333.35	375849	28/03/2022	GoK Recurrent
1169004100	Kenya Agricultural & Livestock Research Organization (KALRO).	359,583,333.35	376283	06/05/2022	GoK Recurrent
1169004100	Kenya Agricultural & Livestock Research Organization (KALRO).	359,583,333.35	354041	16/06/2022	GoK Recurrent
1169004100	Kenya Agricultural & Livestock Research Organization (KALRO).	359,583,333.35	391315	24/06/2022	GoK Recurrent
	Total Recurrent Funds	4,315,000,000			

Vote Head	Project Name	Amount (Kshs.)	KALRO Receipt No.	Date	Vote
1169104200	Construction of Tea Research and Development Factory	11,500,000.00	0197619	24/08/2021	GoK Development
1169104500	Science & Technology Research Programme Support (SATREPS)	2,500,000.00	0197527	24/08/2021	GoK-Counterpart Dev. Funds
1169107700	Climate Smart Agricultural Productivity Project (CS-APP)	15,000,000.00	0197613	24/08/2021	GoK-Counterpart Dev. Funds
1169108000	Equipping of Milk Research & Processing Plant	7,500,000.00	0197605	24/08/2021	GoK Development
1169108100	Expansion of Improved Indigenous Chicken	2,500,000.00	0197622	24/08/2021	GoK Development
1169104200	Construction of Tea Research and Development Factory	11,500,000.00	11625	22/04/2022	GoK Development
1169104500	Science & Technology Research Programme Support (SATREPS)	2,500,000.00	263307	11/05/2022	GoK-Counterpart Dev. Funds
1169108000	Equipping of Milk Research & Processing Plant	7,500,000.00	13926	11/04/2022	GoK Development
1169108100	Expansion of Improved Indigenous Chicken	2,500,000.00	19056	22/04/2022	GoK Development
1169107700	Climate Smart Agricultural Productivity Project (CS-APP)	125,000,000.00	366801	17/03/2022	Development - EU Funds
1169107700	Climate Smart Agricultural Productivity Project (CS-APP)	15,000,000.00	366802	21/04/2022	GoK-Counterpart Dev. Funds
1169107700	Climate Smart Agricultural Productivity Project (CS-APP)	116,340,189.40	366803	26/04/2022	Development - EU Funds
	Total Development Funds	319,340,189.40			

Thank You.

David W. Muriithi

David W. Muriithi
 Director, Finance & Accounts
For: Director General.

REPUBLIC OF KENYA



Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)

Telephone: 020-2513131/020-2513132

Fax: 020-2437729

When replying please quote

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

All correspondence should be addressed to:

Email Address: info@kenttec.go.ke

Website: www.kenttec.go.ke

**KENYA TSETSE AND TRYPANOSOMIASIS
ERADICATION COUNCIL**

**P.O. Box 66290-00800
WESTLANDS.**

Date: 28th September 2022

The Auditor General,
Anniversary Towers,
P.O. Box 30084-00100,
NAIROBI.

RE: KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL (KENTTEC) GRANT DISBURSEMENTS FOR 2021/2022 FINANCIAL YEAR

The Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) wishes to confirm the amounts disbursed the Council as at 30th June 2022 as indicated in the table below. Please compare the amounts disbursed with the amounts released to us.

Confirmation of amounts received by Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC) as at 30th June 2022

Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (KShs) as at 30th June 2022				Amount Received by KENTTEC (KShs) as at 30 th June 2022 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	05/8/2021	18,000,000		-	18,000,000	18,000,000	-
	04/11/2021	18,000,000		-	18,000,000	18,000,000	-
	02/11/2022	6,000,000		-	6,000,000	6,000,000	-
	25/2/2022	6,000,000		-	6,000,000	6,000,000	-
	28/3/2022	6,000,000		-	6,000,000	6,000,000	-
	05/06/2022	6,000,000		-	6,000,000	6,000,000	-
	16/06/2022	6,000,000		-	6,000,000	6,000,000	-
	24/06/2022	6,000,000		-	6,000,000	6,000,000	-
	24/8/2021	-	90,000,000	-	90,000,000	90,000,000	-
	21/4/2022	-	90,000,000	-	90,000,000	90,000,000	-
Total		72,000,000	180,000,000		252,000,000	252,000,000	-

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

Head of Accounts department of KENTTEC



MR EDMUND WAFULA

FOR: CHIEF EXECUTIVE OFFICER

13th July, 2022

Principal Secretary
 State Department of Crop Development
 & Agricultural Research
 P. O. Box 30028
 NAIROBI
 Attention: Chief Finance Officer

RE: GRANT FOR 2021/2022

The Pest Control Products Board wishes to confirm the amounts received as at 30th June 2022 as indicated below for recurrent and development grant:

Reference	Date Disbursed	Period relating to the grant	Amount received by PCPB as at 30 th June 2022
July, August, September 2022	05/08/2021	Quarter one grant	Ksh. 27,500,000.00
October, November, December 2022	04/11/2021	Quarter two grant	Ksh. 27,500,000.00
January 2022	11/02/2022	January 2022 grant	Ksh. 9,166,666.70
February 2022	25/02/2022	February 2022 grant	Ksh. 9,166,666.70
March 2022	28/03/2022	March 2022 grant	Ksh. 9,166,666.00
April 2022	06/05/2022	April 2022 grant	Ksh. 9,166,666.00
May 2022	16/06/2022	May 2022 grant	Ksh. 9,166,666.00
June 2022	24/06/2022	June 2022 grant	Ksh. 9,166,666.00
TOTAL RECURRENT			Ksh 110,000,000.00
23/08/2021	Development grant		Ksh. 38,000,000.00
30/04/2022	Development grant		Ksh. 38,000,000.00
TOTAL DEVELOPMENT			Ksh. 76,000,000.00

I confirm the amounts are correct as of indicated dates.



Dr. Esther Kimani
CHIEF EXECUTIVE / SECRETARY



KENYA ANIMAL GENETIC RESOURCES CENTRE
For Superior Kenyan Animal Genetics



REF NO: KAGRC/11/18/VOL.V/77

DATE: 19th September, 2022

The Principal Secretary
 State Department of Drop Development and
 Agricultural Research
 Kilimo House
 P.o Box 34188- 00100
NAIROBI

Dear Sir,

RE: CONFIRMATION OF GRANT RECEIVED

We confirm receipt of recurrent and development grant received from the National Government for the financial year 2021/2022 through the Ministry of Agriculture, Livestock, Fisheries and Cooperative Development as tabulated below:

Date	Amount (Ksh)
Recurrent Grant	
04.08.2011	18,000,000
08.11.2021	18,000,000
11.02.2022	6,000,000
02.03.2022	6,000,000
28.03.2022	6,000,000
06.05.2022	6,000,000
21.06.2022	6,000,000
24.06.2022	6,000,000
Total	72,000,000

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



ISO 9001:2015 QMS Certified

Development Grant	
24.08.2021	75,000,000
24.08.2021	100,000,000
21.04.2022	100,000,000
21.04.2022	75,000,000
Total	350,000,000

Attached herewith are corresponding receipts for the same.

We are grateful for the continued support and will endeavor to fulfil our mandate.

With kind regards.



Silas Osundwa

For: Managing Director

