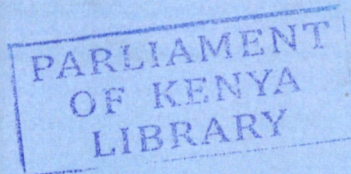




REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



PAPER LAID BY THE
MAJORITY PARTY WITH
HON BENJAMIN
WACHAU, CBS, MP
ON 2ND OCTOBER
2018
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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF LIVESTOCK**

**FOR THE YEAR ENDED
30 JUNE 2017**





**MINISTRY OF AGRICULTURE LIVESTOCK AND FISHERIES
STATE DEPARTMENT FOR LIVESTOCK**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department of Livestock together with State Department of Agriculture and State Department of Fisheries were merged to form Ministry of Agriculture Livestock and Fisheries all under the Cabinet Secretary who is in charge with an overall goal for Agriculture sector to achieve innovative, commercially oriented and competitive agriculture supported by the sector strategic objectives of creating an enabling environment for agricultural development, increased productivity, increased food and nutrition security, increased access to markets, institutional reforms and increased youth involvement in Agriculture.

(b) Principal Activities

Mandate: The mandate of the State Department of Livestock is to promote, regulate and facilitate livestock production for socio-economic development and industrialisation.

Vision: A sustainable and prosperous livestock sector

Mission: To promote sustainable development of livestock sector by creating a favourable policy and legal framework and provide services that increase productivity, value addition and improved incomes for the livestock farmers

Objective: The overall objective for the department is to develop sustainable diversified integrated production systems for increased agricultural productivity, food security and incomes in Kenya.

(c) Key Management

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

- Cabinet Secretary Office
- Principal Secretary Office
- Directorate of Veterinary Services
- Directorate of Livestock Policy Research and Regulation
- Directorate of Livestock Research and Market Development

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal Secretary	Dr. Andrew Tuimur
2.	Director of Administration	Lorna Odera
3.	Director Veterinary Services	Dr.KisaJumaNgeiywa
4.	Director Livestock Production	Julius Kiptarus

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(e) Fiduciary Oversight Arrangements

Audit and Finance Committee Activities

- Conduct Risk Analysis
- Auditing all items of expenditure
- Implementing measures to mitigate risks
- Review audit matters

Finance Committee Activities

- Monitoring utilization of budget
- Periodic reporting to Accounting office
- Aligning expenditure to voted provision.
- Reviewing the supplementary budget
- Preparing MTEF budget

Parliamentary Committee Activities

- Scrutinizes the MTEF Budget and makes recommendations
- Approves the Key projects to be financed in the budget
- Reviews budget policy statement
- Approves the appropriation bill
- Approves itemised budget estimates for implementation during the financial year.

Development Partners

- International Development Association- World Bank
- International Fund for Agricultural Development
- United Nations Development Programmes

(f) Entity Headquarters

P.O. Box 34188-00100
Kilimo House
Cathedral Rd.
Nairobi, Kenya

Entity Contacts

Telephone: (254) 020-2716665/2716708/2718872
E-mail: ps@livestock.go.ke
Website: www.kilimo.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

STATE DEPARTMENT FOR LIVESTOCK
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For the year ended June 30, 2017

II. FORWARD BY THE CABINET SECRETARY

STATE DEPARTMENT FOR LIVESTOCK

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

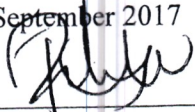
The Accounting Officer in charge of the State Department for Livestock is responsible for the preparation and presentation of the entity's financial statements for Livestock, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the financial year; (ii) maintaining proper accounting records, which disclose with reasonable accuracy 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 Livestock 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 the entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Livestock 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.

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

Approval of the financial statements

The State Department's financial statements were approved and signed by the Accounting Officer on 29th September 2017



Principal Secretary
Name: Dr. Andrew Tuimur

19.9.17



Principal Accounts Controller
Name: CPA Charles L. Shidzugane
ICPAK Member Number: 5068

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF LIVESTOCK FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of State Department of Livestock set out on pages 7 to 49, which comprise the statement of financial position as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of State Department of Livestock as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has not been applied lawfully and in an effective manner.

Basis for Adverse Opinion

1. Inaccuracy of the Financial Statements

(i). Proceeds from domestic and foreign grants

The summary statement of appropriation for development reflects an actual expenditure figure of Kshs. 139,696,624 under proceeds from domestic and foreign grants, which differs from the corresponding figure of Kshs.136,696,624 shown in the combined summary statement of appropriation, hence an unexplained and unreconciled difference of Kshs. 3,000,000.

Further, disclosed under Note 1 to the financial statements is an amount of Kshs. 139,696,624 in respect of Standards and Market Access Programme (SMAP) project, which differs from the corresponding amount of Kshs. 107,742,397 shown

Report of the Auditor-General on the Financial Statements of State Department of livestock for the year ended 30 June 2017

in the financial statements of the project for the year ended 30 June 2017 by unexplained and unreconciled amount of Kshs. 31,954,227.

(ii). Proceeds from foreign borrowing

Note 3 to the financial statements reflects an amount of Kshs. 675,965,191 under proceeds from foreign borrowings while a footnote under the same Note shows a figure of Kshs. 672,965,191 hence an unexplained and unreconciled difference of Kshs. 3,000,000.

(iii). Transfers to other Government Units

Disclosed in Note 7 to the financial statements is a transfer of Kshs.27,478,019 to Mainstreaming Sustainable Land Management in Agro-Pastoral Production Systems of Kenya (SLM) project, while the financial statements of the project for the year ended 30 June 2017 shows receipts of Kshs.35,000,000 from the Government. The difference of Kshs. 7,521,981 has not been explained or reconciled.

Further, Note 7 to the financial statements shows an amount of Kshs. 586,047,632 as having been transferred to Agricultural Development Corporation (ADC). In addition, an amount of Kshs. 153,952,368 was paid on behalf of ADC in respect of loan principal and interest repayment as disclosed in Note 10 to the financial statements, resulting to total transfers of Kshs. 740,000,000. However, the ADC's financial statements reflect capital grants totaling Kshs. 990,000,000 for the year ended 30 June 2017. No reconciliation has been provided for the different balances reflected in these two sets of records.

(iv). Other grants and transfers

The statement of receipts and payments reflects an amount of Kshs.114,319,136 under other grants and transfers while Note 8 to the financial statements shows a corresponding amount of Kshs.114,396,136, hence an unexplained and unreconciled difference of Kshs.77,000.

(v). Comparative figures

The statement of receipts and payments for the year ended 30 June 2016 reflects an amount of 187,606,317 under proceeds from domestic and foreign grants while the statement of receipts and payments for the year ended 30 June 2017 shows a nil comparative (2015/2016) figure.

(vi). Total financial assets

The statement of financial position shows a balance of Kshs. 67,314,680 against total financial assets instead of the correctly casted balance of Kshs. 87,131,979.

(vii). Statement of cash flows

The statement of cash flows reflects an incorrectly casted balance of Kshs.7,960,573,580 as an aggregate of receipts from operating income instead of the correctly casted balance of Kshs.7,957,573,580, leading to unreconciled difference of Kshs. 3,000,000.

(viii). Variances between figures in financial statements and trial balance

Variances were also noted between figures reflected in the financial statements and the trial balance as detailed below:

Expenditure Item	Amount as per the financial statements	Amount as per the trial balance	Variance
Audited Component	Kshs	Kshs	Kshs.
Basic Salaries- Permanent Employees	759,772,284	762,031,606	2,259,322
Basic Wages- Temporary Employees	136,120,667	134,460,191	1,660,476
Personal allowances paid as part of salary	402,913,464	402,258,798	654,666
Utilities, supplies and services	35,369,463	35,184,393	185,070
Communication, supplies and services	22,590,894	22,674,815	83,921
Domestic travel and subsistence	107,519,835	107,694,530	174,695
Printing, advertising and information supplies & services	2,119,344	2,107,226	12,118
Training expenses	12,111,898	12,208,557	96,659
Hospitality supplies and services	12,447,756	12,015,144	432,612
Fuel Oil and Lubricants	37,999,269	38,261,519	262,250
Specialized materials and services	831,756,090	830,945,854	810,236
Office and general supplies and services	13,843,780	13,808,120	35,660
Other operating expenses	85,835,321	83,342,216	2,493,105
Routine maintenance – vehicles & other transport equipment	17,764,214	17,777,773	13,559
Routine maintenance – other			

assets	4,324,629	4,246,899	77,730
Rehabilitation and Renovation of Plant, Machinery and Equip.	632,520	407,520	225,000
Grants and Transfers to Other Government Units	5,488,307,649	5,434,651,215	53,656,434
Other Transfers and Grants	114,396,136	115,326,436	930,300
Refurbishment of Buildings	47,385,340	46,869,740	515,600
Purchase of Specialised Plant, Equipment and machinery	141,859,293	144,468,228	2,608,935
Purchase of Certified seeds, Breeding stocks and Live animals.	4,249,979	1,840,302	2,409,677
Government Imprests	<u>28,923,073</u>	<u>14,494,165</u>	<u>14,428,908</u>
Total	<u>8,308,242,898</u>	<u>8,237,075,248</u>	<u>71,167,650</u>

No explanation or reconciliation has been provided for the above differences and consequently, the accuracy of the financial statements cannot be confirmed.

2. Unsupported Receipts, Expenditure and Balances

(i). Purchase of vehicles and other transport equipment

The statement of receipts and payments reflects an expenditure of Kshs.276,805,121 relating to acquisition of assets, which, as disclosed in Note 9 to the financial statements, includes Kshs.1,422,500 on purchase of vehicles and other transport equipment. However, no documentary evidence has been provided to support the expenditure of Kshs.1,422,500 and as a result, its validity and propriety cannot be confirmed.

(ii). Construction of buildings

The total expenditure of Kshs. 276,805,121 on acquisition of assets also includes, as disclosed under Note 9 to the financial statements, an expenditure of Kshs.65,000,000 on construction of buildings. However, no documentary evidence has been provided to support the expenditure of Kshs. 65,000,000. Consequently the validity and propriety of the expenditure cannot be confirmed.

(iii). Prior year adjustment

The statement of financial position reflects a prior adjustment of Kshs. 72,604,112 in 2016/2017 that has not been analyzed or supported. Therefore, the validity of the adjustment cannot be confirmed under the circumstances.

(iv). District suspense

The statement of financial position reflects a district suspense balance of Kshs.38,391,607 which has not been supported with documentation and analyses. Consequently, the completeness and accuracy of the balance cannot be confirmed.

(v). Accounts payable – deposits and retentions

The statement of financial position reflects a balance of Kshs.17,707,534 under accounts payable – deposits and retentions, which has also not been supported with any documentation. Under the circumstances, the validity of the deposits and retentions and any obligations relating to the balance cannot be confirmed.

(vi). Receipts

The statement of receipts and payments reflects total receipts of Kshs.8,646,765,985, which includes, among others, Kshs.139,696,624 and Kshs.675,965,191 relating to proceeds from domestic and foreign grants and proceeds from foreign borrowings respectively, which have also not been supported with any documentary evidence.

3. Cash and Cash Equivalents

The statement of financial position reflects a cash and cash equivalents balance of Kshs. 19,817,299, comprising of Kshs. 19,473,596 and Kshs. 343,702 relating to bank and cash balances respectively. However, the State Department did not provide bank statements, certificates of bank balances, bank reconciliation statements, cash books and board of survey reports to support the balances. Consequently, the completeness and accuracy of the cash and cash equivalents balance of Kshs. 19,817,299 as at 30 June 2017, cannot be confirmed.

4. Outstanding Imprests

The statement of financial position reflects a balance of Kshs. 28,923,073 against account receivables – outstanding imprests which, had not been surrendered or accounted for as at 30 June 2017. In addition, out of the outstanding cases, some seven (7) officers had multiple imprests outstanding in their names all totalling to Kshs. 1,938,100. Further, in several cases it was noted that the designations of imprest holders were not disclosed. No explanations have been provided for these anomalies.

5. Pending Bills

As disclosed under Note 17.1 and Annex 1 to the financial statements, the State Department of Livestock had pending bills totalling Kshs.1,084,210,383 as at 30 June 2017 that were not settled during the year 2016/2017 but were instead

carried forward to 2017/2018. Had the bills been paid and expenditure charged to the accounts for 2016/2017, the statement of receipts and payments for the year would have reflected a deficit of Kshs. 1,027,000,393 instead of the surplus of Kshs. 57,209,990 now shown. Failure to settle bills during the year in which they relate to distorts the financial statements for that year and adversely affects the provisions of the subsequent year to which they have to be charged.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department of Livestock accordance with ISSAI 30 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 adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of financial statements. Except for the matter described in the Basis for Adverse Opinion and Other Matter sections of my report, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1. Land

As reported in previous years, the Government, through Gazette Notice No. 890 dated 5 March 1957, allocated 1,400 acres of land in Ngong, Kajiado County, to the Department of Veterinary Services for construction of a Veterinary Training School, establishment of a veterinary farm, and installation of related facilities. However, information and documents available indicate that the land measures 1,500 acres.

Further, information and records at the Ministry of Agriculture, Livestock and Fisheries and Ministry of Land and Physical Planning indicate that some Government agencies and private organizations have irregularly taken possession of 509 acres of land. The State Department has to-date not obtained title of ownership of the land from the Ministry of Lands and Physical Planning. In the circumstances, the ownership and actual size of the land cannot be confirmed.

2. Budget Performance

(i). Under-expenditure / under-performance of the budget

The summary statements of appropriation for recurrent and development combined reflect several items with huge variances between the budgeted and actual amounts representing under-performance of the budget, as shown below:

Percentage Receipt / expense item	Final budget	Actual amount	Variance	performance
Proceeds from domestic and foreign grants	530,100,000	136,696,624	393,403,376	26%
Exchequer releases	9,393,376,735	7,820,876,956	1,572,499,779	83%
Proceeds from foreign borrowing	5,367,104,316	675,965,191	4,691,139,125	13%
Use of goods and services	1,996,492,028	1,249,565,306	746,926,722	63%
Transfers to other Government Units	6,472,316,536	5,488,307,649	984,008,887	85%
Other grants and transfers	412,300,000	114,319,136	297,980,864	28%
Acquisition of assets	4,946,920,119	276,805,121	4,670,114,998	6%

The total budget performance was 56%. The recurrent budget performance was 87%, while development budget realized a success rate of 36% only. Such a performance implies that the State Department did not execute most of its intended activities in the year, which in turn implies that citizens were denied services. Alternatively, the earlier budget as presented may have been too ambitious and unattainable. No reasons have been provided for the failure by the State Department to implement the budget as approved by the National Assembly.

(ii). Disproportionate comparative increase in expenditure

A review of the expenditure during the year revealed several expenditure items that recorded a disproportionate increase compared to the previous financial year, as shown below:

Use of goods and services	2016/2017	2015/2016	Increase	%
Communication supplies and supplies	22,590,894	14,582,123	8,008,771	55%
Domestic travel and subsistence	107,519,835	40,165,590	67,354,245	168%

Foreign travel and subsistence	10,503,761	2,091,649	8,412,112	402%
Rental of produced assets	55,215,052	35,505,010	19,710,042	56%
Training expenses	12,111,898	6,031,731	6,080,167	101%
Hospitality supplies and services	12,447,756	8,982,071	3,465,685	39%
Fuel, oil and lubricants	37,999,269	27,710,887	10,288,382	37%
Specialized materials and services	831,756,090	332,738,389	499,017,701	150%
Office & general supplies & services	13,843,780	8,916,914	4,926,866	55%
Compensation of employees				
Basic wages of temporary employees	136,120,667	70,097,920	66,022,920	94%
Transfers to other Government Units				
Transfers to Government Units	5,488,307,649	2,673,710,020	2,814,597,629	105%
Other grants and transfers	114,393,136	Nil	114,393,136	100%

Although the above amounts had been budgeted for, the increase in expenditure does not appear directly correlated to the other expenditure items under the Ministry. In addition, no proper explanation has been given for the significant increases.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines

is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Those charged with governance are responsible for overseeing the State Department's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the State Department's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability 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 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 of the State Department's activities to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

19 April, 2018

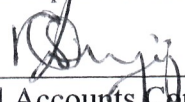
STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	139,696,624	-
Exchequer releases	2	7,820,876,956	4,846,673,423
Proceeds from Foreign Borrowings	3	678,234,316	23,291,082
Proceeds from Sale of Assets	4	10,227,214	9,969,147
TOTAL RECEIPTS		8,649,035,110	5,067,539,969
PAYMENTS			
Compensation of Employees	5	1,299,750,411	1,232,860,429
Use of goods and services	6	1,242,012,333	897,406,250
Transfers to Other Government Units	7	5,413,972,248	2,673,710,020
Other grants and transfers	8	109,634,336	-
Acquisition of Assets	9	276,805,121	335,766,427
Repayment of principal on Domestic and Foreign borrowing	10	153,952,368	-
Other expenses	11	7,800,000	7,800,000
TOTAL PAYMENTS		8,503,926,817	5,147,543,126
SURPLUS/DEFICIT		145,108,293	(80,003,158)

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 29th September 2017 and signed by:


 Principal Secretary
 Name: Dr. Andrew Tuimur


 Principal Accounts Controller
 Name: CPA Charles L Shidzugane
 ICPAK Member Number: 5068

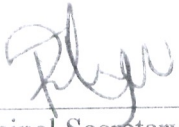
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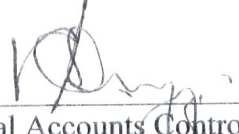
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Reports and Financial Statements
For the year ended June 30, 2017

VI. STATEMENT OF FINANCIAL POSITION

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	39,458,094	66,570,190
Cash Balances	12B	343,702	1,175,528
Total Cash and cash equivalent		39,801,797	67,745,718
Accounts receivables – Outstanding Imprests	13	53,821,729	18,444,160
District Suspense		155,185,365	64,019,412
Advances		-	506,979
TOTAL FINANCIAL ASSETS		209,007,094	150,716,269
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	14	18,882,032	65,897,702
NET FINANCIAL ASSETS		229,926,860	84,818,567
REPRESENTED BY			
Fund balance b/fwd	15	84,818,567	164,821,724
Prior year adjustment		-	-
Surplus/Deficit for the year		145,108,293	(80,003,158)
NET FINANCIAL POSSITION		229,926,860	84,818,567

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 29th September 2017 and signed by:


 Principal Secretary
 Name: Dr. Andrew Tuimur
 2017

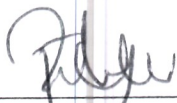

 Principal Accounts Controller
 Name: CPA Charles L Shidzugane
 ICPAK Member Number: 5068


STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

VII. STATEMENT OF CASH FLOWS

	2016-2017	2015-2016
	Kshs	Kshs
Receipts for operating income		
Proceeds from Domestic and Foreign Grants	1 136,696,624	187,606,317
Exchequer Releases	2 7,820,876,956	4,846,673,423
	7,960,573,580	5,034,279,740
Payments for operating expenses		
Compensation of Employees	5 (1,299,750,411)	(1,232,860,429)
Use of goods and services	6 (1,242,012,333)	(897,406,250)
Transfers to Other Government Units	7 (5,413,972,248)	(2,673,710,020)
Other grants and transfers	8 (109,634,336)	-
Other Expenses	11 (7,800,000)	(7,800,000)
	8,073,169,328	4,811,776,699
Adjusted for:		
Adjustments during the year		
Change in Receivables	(126,036,544)	74,808,950
Change in Payables	(47,015,670)	(5,589,527)
Net cash flow from operating activities	(285,647,962)	(291,722,464)
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	4 10,227,214	9,969,146.50
Acquisition of Assets	9 (276,805,121)	(335,766,427)
Net cash flows from Investing Activities	(266,577,908)	(325,797,281)
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from Foreign Borrowings	3 678,234,316	23,291,082
Repayment of principal on Domestic and Foreign borrowing	10 (153,952,368)	-
Net cash flow from financing activities	524,281,948	23,291,082
NET INCREASE IN CASH AND CASH EQUIVALENT	(27,943,921)	(10,783,734)
Cash and cash equivalent at BEGINNING of the year	12 67,745,718	78,529,453
Cash and cash equivalent at END of the year	12 39,801,797	67,745,718

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 29th September 2017 and signed by:


 Principal Secretary
 Name: Dr. Andrew Tuimur
 29.9.17


 Principal Accounts Controller
 Name: CPA Charles L. Shidzugane
 ICPAK Member Number: 5068

Reports and Financial Statements

For the year ended June 30, 2017

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	153,000,000	377,100,000	530,100,000	136,696,624	390,403,376	26%
Exchequer releases	5,868,969,484	3,524,407,251	9,393,376,735	7,820,876,956	1,572,499,779	83%
Proceeds from Foreign Borrowings	7,586,104,316	(2,219,000,000)	5,367,104,316	678,234,316	4,688,870,000	13%
Proceeds from Sale of Assets(AIA)	24,000,000	-	24,000,000	10,227,214	13,772,787	43%
Total Receipts	13,632,073,800	1,682,507,251	15,314,581,051	8,649,035,110	6,665,545,941	56%
PAYMENTS						
Compensation of Employees	1,383,000,000	(58,200,000)	1,324,800,000	1,299,750,411	25,049,589	98%
Use of goods and services	431,672,295	1,564,819,733	1,996,492,028	1,242,012,333	754,479,695	62%
Transfers to Other Government Units	4,790,535,480	1,681,781,056	6,472,316,536	5,413,972,248	1,058,344,288	84%
Other grants and transfers	300,800,000	111,500,000	412,300,000	109,634,336	302,665,664	27%
Acquisition of Assets	6,718,266,025	(1,771,345,906)	4,946,920,119	276,805,121	4,670,114,998	6%
Repayment of principal on Domestic and Foreign borrowing	-	153,952,368	153,952,368	153,952,368	-	100%
Other Payments	7,800,000	-	7,800,000	7,800,000	-	100%
Total Payments	13,632,073,800	1,682,507,251	15,314,581,051	8,503,926,817	6,810,654,234	55%

The entity financial statements were approved on 29th September 2017 and signed by:



Principal Secretary
Name: Dr. Andrew Tuimur

29-9-17




Principal Accounts Controller
Name: CPA Charles L Shidzugane
ICPAK Member Number: 5068


IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	1,865,938,320	4,144,907,251	6,010,845,571	5,265,200,000	745,645,571	88%
Proceeds from Sale of Assets(AIA)	24,000,000	-	24,000,000	10,227,214	13,772,787	43%
Total Receipts	1,889,938,320	4,144,907,251	6,034,845,571	5,275,427,214	759,418,358	87%
PAYMENTS						
Compensation of Employees	1,383,000,000	(58,200,000)	1,324,800,000	1,299,750,411	25,049,589	98%
Use of goods and services	358,672,295	1,516,619,733	1,875,292,028	1,134,228,472	741,063,556	60%
Transfers to Other Government Units	127,400,000	2,686,730,703	2,814,130,703	2,734,130,703	80,000,000	97%
Other grants and transfers	800,000	-	800,000	800,000	-	100%
Acquisition of Assets	12,266,025	(243,185)	12,022,840	6,827,895	5,194,945	57%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Expenses	7,800,000	-	7,800,000	7,800,000	-	100%
Total Payments	1,889,938,320	4,144,907,251	6,034,845,571	5,183,537,481	851,308,090	86%
Surplus/Deficit						

Notes

The entity financial statements were approved on 29th September 2017 and signed by:


Principal Secretary
Name: Dr. Andrew Tuimur
29.9.17


Principal Accounts Controller
Name: CPA Charles L Shidzugane
ICPAK Member Number: 5068

Reports and Financial Statements
For the year ended June 30, 2017

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	153,000,000	377,100,000	530,100,000	139,696,624	390,403,376	26%
Exchequer releases	4,003,031,164	(620,500,000)	3,382,531,164	2,555,676,956	826,854,208	76%
Proceeds from Foreign Borrowings	7,586,104,316	(2,219,000,000)	5,367,104,316	678,234,316	4,688,870,000	13%
Proceeds from Sale of Assets	-	-	-	-	-	-
Total Receipts	11,742,135,480	(2,462,400,000)	9,279,735,480	3,373,607,896	5,906,127,584	36%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	73,000,000	48,200,000	121,200,000	107,783,861	13,416,139	89%
Transfers to Other Government Units	4,663,135,480	(1,004,949,647)	3,658,185,833	2,679,841,545	978,344,288	73%
Other grants and transfers	300,000,000	111,500,000	411,500,000	108,834,336	309,665,664	26%
Acquisition of Assets	6,706,000,000	(1,771,102,721)	4,934,897,279	269,977,226	4,664,920,053	5%
Repayment of principal on Domestic and Foreign borrowing	-	153,952,368	153,952,368	153,952,368	-	100%
Other Expenses	-	-	-	-	-	-
Total Payments	11,742,135,480	(2,462,400,000)	9,279,735,480	3,320,389,336	5,959,346,144	36%
Surplus/Deficit						

The entity financial statements were approved on 29th September 2017 and signed by:



Principal Secretary

Name: Dr. Andrew Tuimur

29/9/17



Principal Accounts Controller

Name: CPA Charles L Shidzugane

ICPAK Member Number: 5068

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The financial statements are for the State Department for Livestock. 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:

1. Smallholder Dairy Commercialization Programme(SDCP)
2. Standards and Market Access Programme(SMAP)
3. Mainstreaming Sustainable Land Management in Agro pastoral Land(SLM)
4. Regional Pastoral Livelihood Resilience Project

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 20XX, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of employees

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

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the *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 an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

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

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 20XX, this amounted to Kshs xxx compared to Kshs xxx in prior period as indicated on note xxxx.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

XII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016-2017	2015-2016
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)			-	46,524,442
(Insert name of donor)				
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)			139,696,624	141,081,875
(Insert name of donor)				
Total			139,696,624	187,606,317

Project: SMAP

Source: EU

Purpose: Support to KEPHIS

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 EXCHEQUER RELEASES

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	620,399,479	572,287,775
Total Exchequer Releases for quarter 2	1,515,928,610	1,285,661,633
Total Exchequer Releases for quarter 3	2,782,284,876	647,688,039
Total Exchequer Releases for quarter 4	2,902,263,991	2,341,035,985
Total	7,820,876,956	4,846,673,423

Budgeted Exchequer 9,393,376,735 Received exchequer 7,820,876,956

3 PROCEEDS FROM FOREIGN BORROWINGS

	2016-2017	2015-2016
	Kshs	Kshs
Foreign Borrowing - Direct Payments	678,234,316	23,291,082
Total	678,234,316	23,291,082

148,661,542-Project: SDCP

Source: IFAD.

Purpose: To increase the income of the poor rural households that depends substantially on production and trade of dairy products for their livelihoods

529,572,774- Project: RPLRP

Source: World Bank IDA.

Purpose: Building resilience with alternative livelihood among pastoral communities

4 PROCEEDS FROM SALE OF ASSETS

	2016-2017	2015-2016
	Kshs	Kshs
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Inventories, Stocks and Commodities	10,227,214	9,969,147
Total	10,227,214	9,969,147

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	759,786,776	785,185,516
Basic wages of temporary employees	137,050,171	70,097,920
Personal allowances paid as part of salary	402,913,464	377,576,993
Total	1,299,750,411	1,232,860,429

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	35,369,463	34,677,592
Communication, supplies and services	22,704,820	14,582,123
Domestic travel and subsistence	100,197,495	40,165,590
Foreign travel and subsistence	10,503,761	2,091,649
Printing, advertising and information supplies & services	2,119,344	1,164,769
Rentals of produced assets	55,215,052	35,505,010
Training expenses	12,219,622	6,031,731
Hospitality supplies and services	12,530,556	8,982,071
Insurance costs	164,000	296,500
Fuel Oil and Lubricants	36,017,496	27,710,887
Specialized materials and services	833,284,330	332,738,389
Office and general supplies and services	13,855,230	8,916,914
Other operating expenses	85,891,721	359,728,194
Routine maintenance – vehicles and other transport equipment	17,607,814	15,783,429
Routine maintenance – other assets	4,331,629	9,031,402
Total	1,242,012,333	897,406,250

STATE DEPARTMENT FOR LIVESTOCK

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
Current Grants	2,734,130,703	151,935,900
Capital grants	2,679,841,545	2,521,774,120
TOTAL	5,413,972,248	2,673,710,020

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

Description	Recurrent	Development	Total	2015-2016
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Kenya Dairy Board	163,882,813	-	163,882,813	421,516,339
Kenya Veterinary Board	25,500,000	-	25,500,000	16,895,900
Kenya Genetic Resource Centre(KAGRC)	26,000,000	-	26,000,000	261,044,000
Kenya Tsetse & Trypanosomiasis Eradication Council(KENTTEC)	115,817,187	250,000,000	365,817,187	300,000,000
Kenya Agricultural and Livestock Research Organisation(KARLO)	1,682,930,703	-	1,682,930,703	-
Kenya Meat Commission	470,000,000	-	470,000,000	450,000,000
Agricultural Development Corporation	250,000,000	336,047,632	586,047,632	200,000,000
Kenya Veterinary Vaccines Production(KEVEVAPI)	-	19,051,360	19,051,360	17,100,000
Transfers to Projects-GoK counterpart funding				
Smallholder Dairy Commercialization Programme(SDCP)	-	520,326,732	520,326,732	219,980,391
Standards and Market Access Programme(SMAP)	-	196,152,090	196,152,090	136,316,942
Mainstreaming Sustainable Land Management in Agro pastoral Land(SLM)	-	23,578,119	23,578,119	77,184,106
Regional Pastoral Livelihood Resilience Project	-	1,334,685,612	1,334,685,612	471,038,156
Non Profit Non Governmental Organisation	-	-	-	102,634,186
TOTAL	2,734,130,703	2,679,841,545	5,413,972,248	2,673,710,020

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statements

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 OTHER GRANTS AND TRANSFERS

Explanation	2016-2017	2015-2016
	Kshs	Kshs
Other Current grants and transfers	800,000	-
Other Capital grants and transfers	108,834,336	-
Total	109,634,336	-

(Kenya Livestock Breeders Organisation) 800,000
(Kenya Livestock Insurance Scheme) 108,834,336

9 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2016-2017	2015-2016
	Kshs	Kshs
Construction of Buildings	65,000,000	93,051,759
Refurbishment of Buildings	47,385,340	28,452,860
Construction and Civil Works	15,416,680	67,871,910
Purchase of Vehicles and Other Transport Equipment	1,422,500	1,750,000
Overhaul of Vehicles and Other Transport Equipment	180,000	1,129,841
Purchase of Household Furniture and Institutional Equipment	259,009	281,804
Purchase of Office Furniture and General Equipment	400,000	-
Purchase of Specialized Plant, Equipment and Machinery	141,859,293	108,448,122
Rehabilitation and Renovation of Plant, Machinery and Equip.	632,520	10,429,855
Purchase of Certified Seeds, Breeding Stock and Live Animals	4,249,979	24,350,276
Total	276,805,121	335,766,427

STATE DEPARTMENT FOR LIVESTOCK

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

Explanation	2016-2017	2015-2016
	Kshs	Kshs
Repayments on borrowings from other domestic depository corporations	153,952,368	-
Total	153,952,368	-

(Settlement of loan owed by Agricultural Development Corporation)

11 OTHER EXPENSES

	2016-2017	2015-2016
	Kshs	Kshs
Membership Fees and Dues and Subscriptions to International Organizations	7,800,000	7,800,000
	7,800,000	7,800,000

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development , deposit e.t.c	Exc rate (if in foreign currency)	2016-2017	2015-2016
				Kshs	Kshs
<i>Name of Bank, Account No. & currency</i>	Ksh	Recurrent		20,573,301	385,391.40
<i>Name of Bank, Account No. & currency</i>	Ksh	Development		2760	287,096
<i>Name of Bank, Account No. & currency</i>	Ksh	Deposit		18,882,032	65,897,702.30
Total				39,458,094	66,570,189.70

12B: CASH IN HAND

	2016-2017	2015-2016
	Kshs	Kshs
Cash in Hand – Development	180,369	46,635.00
Cash in Hand – Recurrent	63,333	1,128,892.85
Cash in Hand – Deposit	100,000	-
Total	343,702	1,175,527.85

Cash in hand should also be analysed as follows:

	2016-2017	2015-2016
	Kshs	Kshs
SDL Cash Office-Development	180,369	46,635
SDL Cash Office-Recurrent	63,333	1,128,893
SDL Cash Office-Deposit	100,000	-
Total	343,702	1,175,528

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2016-2017	2015-2016
	Kshs	Kshs
Government Imprests	53,821,729	18,444,160
Salary advances	-	506,979
District suspense	155,185,365	64,019,412
Total	209,007,094	82,970,551

[See Annex for the breakdown of the outstanding imprests]

14. ACCOUNTS PAYABLE

Description	2016-2017	2015-2016
	Kshs	Kshs
Deposits	18,882,032	65,897,702
Total	18,882,032	65,897,702

15. FUND BALANCE BROUGHT FORWARD

Description	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	66,570,190	77,808,239
Cash in hand	1,175,528	721,214.05
Accounts Receivables-Imprests	18,951,139	1,100,393
-District Suspense	66,570,190	156,679,108
Accounts Payables	(65,897,702)	(71,487,229.10)
Total	84,818,567	164,821,724

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. 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 Livestock

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

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	3,339,229,695	1,667,071,239
Transfers to Government Development Projects	2,074,742,553	1,006,638,781
	=====	=====

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	-	18,054,548
Supply of goods	695,181,969	70,073,813
Supply of services	389,028,414	23,316,415
	1,084,210,383	111,444,776

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18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

Guidance Notes:

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

Principal Secretary

Principal Accounts Controller

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of goods or services	Original Amount	Amount paid to date	Outstanding Balance	Comments
Supply of Goods				
Casse Investments	2,120,000	-	2,120,000	Lack of Exchequer
Giemaks Enterprises	850,000	-	850,000	Lack of Exchequer
Cedilla Enterprises	200,650	-	200,650	Lack of Exchequer
Fortitude Traders	569,600	-	569,600	Lack of Exchequer
Daisyland Suppliers	241,650	-	241,650	Lack of Exchequer
FilkingTech Business Supplies	495,000	-	495,000	Lack of Exchequer
Bewada Enterprises	341,520	-	341,520	Lack of Exchequer
Betco Commercial services	2,116,000	-	2,116,000	Lack of Exchequer
Cedilla Enterprises	511,500	-	511,500	Lack of Exchequer
Nathkil Agencies	330,000	-	330,000	Lack of Exchequer
Caviesta International suppliers	1,350,000	-	1,350,000	Lack of Exchequer
Daisyland Suppliers	256,000	-	256,000	Lack of Exchequer
Epitome Technologies	246,000	-	246,000	Lack of Exchequer

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Netcom computer Systems	114,000	-	114,000	Lack of Exchequer
Ujuzi code	1,302,000	-	1,302,000	Lack of Exchequer
Safaricom kenya limited	56,000	-	56,000	Lack of Exchequer
Safaricom kenya limited	84,000	-	84,000	Lack of Exchequer
RH Devani limited	267,780	-	267,780	Lack of Exchequer
Davton Supplies	318,000	-	318,000	Lack of Exchequer
CMC motors group ltd	4,797,600	-	4,797,600	Lack of Exchequer
safaricom kenya limited	1,200,000	-	1,200,000	Lack of Exchequer
Klass Travel and Tours Ltd	1,476,330	-	1,476,330	Lack of Exchequer
sambasomba Enterprises	475,000	-	475,000	Lack of Exchequer
Polcadots Timeline Supplies	2,209,000	-	2,209,000	Lack of Exchequer
Desbro Engineering Ltd	34,850,000	-	34,850,000	Lack of Exchequer
Ramji Haribhai Devani Ltd	1,000,000	-	1,000,000	Lack of Exchequer
Ramji Haribhai Devani Ltd	3,999,863	-	3,999,863	Lack of Exchequer
Kola Traders	1,258,000	-	1,258,000	Lack of Exchequer
Mayfair International Suppliers	1,140,000	-	1,140,000	Lack of Exchequer
Javi Services	3,634,000	-	3,634,000	Lack of Exchequer

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Farena Enterprises	157,000	-	157,000	Lack of Exchequer
Fortitude Traders	44,500	-	44,500	Lack of Exchequer
Alimbek General Services	947,600	-	947,600	Lack of Exchequer
Jaycon Investments	153,000	-	153,000	Lack of Exchequer
Birsta General Supplies	821,750	-	821,750	Lack of Exchequer
Peleko Enterprises	1,010,000	-	1,010,000	Lack of Exchequer
Rozalie Investment	4,060,000	-	4,060,000	Lack of Exchequer
Nipla Investment	4,071,000	-	4,071,000	Lack of Exchequer
Kew Creations ltd	2,970,000	-	2,970,000	Lack of Exchequer
Frankan General enterprises	3,284,050	-	3,284,050	Lack of Exchequer
Convergent Investments ltd	3,328,125	-	3,328,125	Lack of Exchequer
Ziyale Investments	2,975,000	-	2,975,000	Lack of Exchequer
Polcadots Timeline Supplies	12,208,800	-	12,208,800	Lack of Exchequer
palwac enterprises	2,560,000	-	2,560,000	Lack of Exchequer
Shepherd Company ltd	11,399,500	-	11,399,500	Lack of Exchequer
Multi graphics communication ltd	10,950,000	-	10,950,000	Lack of Exchequer
Julicom Intertrade africa	4,902,000	-	4,902,000	Lack of Exchequer

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skyeapp limited	5,657,600	-	6,657,600	Lack of Exchequer
Bradah company ltd	7,506,750	-	7,506,750	Lack of Exchequer
tropical healthcare ltd	1,999,515	-	1,999,515	Lack of Exchequer
Dave Logistics Construction ltd	1,878,500	-	1,878,500	Lack of Exchequer
Bosman Enterprises	1,600,000	-	1,600,000	Lack of Exchequer
Horizon Africa Trader	19,499,350	-	19,499,350	Lack of Exchequer
Midvic Enterprises	2,400,000	-	2,400,000	Lack of Exchequer
Sender services company	2,868,000	-	2,868,000	Lack of Exchequer
Lenwil Enterprises	4,478,100	-	4,478,100	Lack of Exchequer
Zaria limited	13,064,000	-	13,064,000	Lack of Exchequer
Grenas Enterprises	2,982,000	-	2,982,000	Lack of Exchequer
Hopkins Kenya ltd	2,100,000	-	2,100,000	Lack of Exchequer
Paxwide enterprises	1,600,000	-	1,600,000	Lack of Exchequer
Lanac Africa ltd	1,020,000	-	1,020,000	Lack of Exchequer
Joswaich Logistics and supplies	2,009,000	-	2,009,000	Lack of Exchequer
Bluestar limited	5,106,500	-	5,106,500	Lack of Exchequer
Maal Ventures	7,442,600	-	7,442,600	Lack of Exchequer

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Floreki Enterprises	1,950,000	-	1,950,000	Lack of Exchequer
Pamoja Partners ltd	9,222,500	-	9,222,500	Lack of Exchequer
Korpina General supplies	10,003,500	-	10,003,500	Lack of Exchequer
Rosytech Agencies	306,584	-	306,584	Lack of Exchequer
Lekos Services Station ltd	235,837	-	235,837	Lack of Exchequer
logitec matter solutions	116,900	-	116,900	Lack of Exchequer
Dalton enterprises ltd	599,500	-	599,500	Lack of Exchequer
Roxi scientific and Technical	1,106,960	-	1,106,960	Lack of Exchequer
Geomase Enterprises	1,799,746	-	1,799,746	Lack of Exchequer
Balcom Solutions	488,950	-	488,950	Lack of Exchequer
Serinda Agencies	333,000	-	333,000	Lack of Exchequer
Saman traders	159,000	-	159,000	Lack of Exchequer
Cheroma Communications	411,000	-	411,000	Lack of Exchequer
Alleju Deco and design	234,800	-	234,800	Lack of Exchequer
Topcoat Enterprises	1,159,538	-	1,159,538	Lack of Exchequer
Jayrene enterprises	1,286,800	-	1,286,800	Lack of Exchequer
Amtran supplies	1,165,450	-	1,165,450	Lack of Exchequer

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Urban logistics	971,500	-	971,500	Lack of Exchequer
Nakamu supplies	1,616,500	-	1,616,500	Lack of Exchequer
Matecha Enterprises ltd	320,950	-	320,950	Lack of Exchequer
Interstate company ltd	490,000	-	490,000	Lack of Exchequer
Mountainside service station	180,413	-	180,413	Lack of Exchequer
Belkings Butchery & supplies company	247,200	-	247,200	Lack of Exchequer
Likifa(K) ltd	261,197	-	261,197	Lack of Exchequer
Zaria limited	825,000	-	825,000	Lack of Exchequer
Safaricom kenya limited	58,500	-	58,500	Lack of Exchequer
Vincenc and africa international	432,700	-	432,700	Lack of Exchequer
Serinda agencies ltd	496,950	-	496,950	Lack of Exchequer
Namilama agencies	6,399,750	-	6,399,750	Late Supplementary
Newa supplies	2,125,000	-	2,125,000	Late Supplementary
Bokaj agencies	3,360,000	-	3,360,000	Late Supplementary
Centamax enterprises	510,000	-	510,000	Late Supplementary
Elrons limited	4,004,116	-	4,004,116	Late Supplementary
Marsalet international	1,745,000	-	1,745,000	Late Supplementary

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Microny agencies	3,003,900	-	3,003,900	Late Supplementary
Airbourne logistics	8,500,000	-	8,500,000	Late Supplementary
Elcove traders	8,498,400	-	8,498,400	Late Supplementary
Floreki enterprises	45,000,000	-	45,000,000	Late Supplementary
Kappex enterprises	3,420,000	-	3,420,000	Late Supplementary
Karia general	3,200,000	-	3,200,000	Late Supplementary
Kimeric ventures	8,527,200	-	8,527,200	Late Supplementary
Lanac africa	1,900,600	-	1,900,600	Late Supplementary
lans general suppliers	2,400,000	-	2,400,000	Late Supplementary
Javi services	540,000	-	540,000	Late Supplementary
Mayfair international suppliers	470,000	-	470,000	Late Supplementary
Medfras company limited	7,098,740	-	7,098,740	Late Supplementary
Medsurge healthcare limited	10,197,150	-	10,197,150	Late Supplementary
Rozalie investments	1,695,000	-	1,695,000	Late Supplementary
Texacare agencies.	8,280,000	-	8,280,000	Late Supplementary
Triann enterprises limited	4,642,400	-	4,642,400	Late Supplementary
Zelkam agencies	1,000,000	-	1,000,000	Late Supplementary

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Ziyale investments	3,497,000	-	3,497,000	Late Supplementary
Bluestar limited	5,000,000	-	5,000,000	Late Supplementary
M/s Demmy Limited	3,817,500	-	3,817,500	Late Supplementary
M/s Undna Enterprises Limited	5,172,500	-	5,172,500	Late Supplementary
M/s Mortrage Enterprises	4,163,640	-	4,163,640	Late Supplementary
M/s Fimms General Supplies	25,000,000	-	25,000,000	Late Supplementary
m/S Ovation Enterprises	25,000,000	-	25,000,000	Late Supplementary
M/s Progen Technologies	7,826,660	-	7,826,660	Late Supplementary
M/s Denmitch support Enterprise	8,474,950	-	8,474,950	Late Supplementary
M/s Lizinki Enterprises	2,160,000	-	2,160,000	Late Supplementary
M/s Sonye General Enterprises	1,360,000	-	1,360,000	Late Supplementary
M/s Pelazim Enterprises	7,002,750	-	7,002,750	Late Supplementary
M/s Kirason Agencies	8,397,940	-	8,397,940	Late Supplementary
M/s London Holding Limited	8,820,000	-	8,820,000	Late Supplementary
M/s Equilog Enterprises	4,239,000	-	4,239,000	Late Supplementary
M/s RyanBran Company Limited	2,706,600	-	2,706,600	Late Supplementary
M/s Ricksah Suppliers	1,850,000	-	1,850,000	Late Supplementary

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M/s Gesterd Investments Limited	2,160,000	-	2,160,000	Late Supplementary
M/s Inforcomm Technology Solutions	13,820,000	-	13,820,000	Late Supplementary
M/s Vision Business Solutions Limited	2,360,000	-	2,360,000	Late Supplementary
M/s Practical Trade Solutions Limited	3,630,000	-	3,630,000	Late Supplementary
M/s Kajeje Limited	8,460,000	-	8,460,000	Late Supplementary
M/s Second ring Suppliers	6,435,000	-	6,435,000	Late Supplementary
M/s Terre Tracks Company	4,262,630	-	4,262,630	Late Supplementary
M/s Serinda Agencies Limited	2,640,000	-	2,640,000	Late Supplementary
M/s Jephthah Ventures	3,080,000	-	3,080,000	Late Supplementary
M/s Mantech Solutions	6,399,750	-	6,399,750	Late Supplementary
M/s Rucapa Enterprises	4,275,000	-	4,275,000	Late Supplementary
M/s Maal Ventures	6,950,000	-	6,950,000	Late Supplementary
M/s Ventag Enterprises	800,000	-	800,000	Late Supplementary
M/s Yuhaisimo Limkited	3,600,000	-	3,600,000	Late Supplementary
M/s Seluk Investments	1,023,750	-	1,023,750	Late Supplementary
M/s Bits and Bits Limited	2,196,000	-	2,196,000	Late Supplementary
M/s Naimath Enterprises	7,779,750	-	7,779,750	Late Supplementary

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M/s Tenhands Limited	3,805,200	-	3,805,200	Late Supplementary
M/s Cess and Ns Limited	18,670,000	-	18,670,000	Late Supplementary
M/s Kamuja Gen.Supplies	6,799,950	-	6,799,950	Late Supplementary
M/s Pizzaro General Merchants	1,950,000	-	1,950,000	Late Supplementary
M/s One plus One Holdings Limited	8,975,350	-	8,975,350	Late Supplementary
M/s Ecoma Investment	2,960,000	-	2,960,000	Late Supplementary
M/s Friba Enterprises	4,060,800	-	4,060,800	Late Supplementary
M/s Friba Enterprises	2,130,000	-	2,130,000	Late Supplementary
M/s Chermin Suppliers	4,040,000	-	4,040,000	Late Supplementary
M/s Black Settler Suppliers	7,300,800	-	7,300,800	Late Supplementary
M/s Highburrry General Suppliers	2,070,000	-	2,070,000	Late Supplementary
M/s Simakon Building and Civil Engineering	8,249,050	-	8,249,050	Late Supplementary
M/s Antela Investments	227,900	-	227,900	Late Supplementary
M/s Friba Enterprise	609,200	-	609,200	Late Supplementary
M/s Ziyale Investments	3,534,000	-	3,534,000	Late Supplementary
M/s Toyota Kenya Limited	10,436,000	-	10,436,000	Late Supplementary
M/s Bizzlab Kenya Holdings	296,400	-	296,400	Late Supplementary

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M/s Tilatech Systems	804,400	-	804,400	Late Supplementary
M/s Ramji H.Devani	5,280,305	-	5,280,305	Late Supplementary
M/s Science lab Limited	7,760,230	-	7,760,230	Late Supplementary
Supply of Services	695,181,969		695,181,969	
Dairy Training Insititute	140,000	-	140,000	Lack of Exchequer
Dairy Training Insititute	35,000	-	35,000	Lack of Exchequer
Compulynx Limited	16,489,400	-	16,489,400	Lack of Exchequer
Bizzlab Kenya Holding Limited	3,000,000	-	3,000,000	Lack of Exchequer
Hach Agencies ltd	3,968,800	-	3,968,800	Lack of Exchequer
Sceptre Tours and safaris	1,110,360	-	1,110,360	Lack of Exchequer
Dantech Motors	1,047,000	-	1,047,000	Lack of Exchequer
Dantech Motors	1,011,300	-	1,011,300	Lack of Exchequer
Airways Tours and Travel Ltd	296,000	-	296,000	Lack of Exchequer
Access kenya Group	104,400	-	104,400	Lack of Exchequer
Access kenya Group	104,400	-	104,400	Lack of Exchequer
Kenya Veterinary assosiation	180,000	-	180,000	Lack of Exchequer

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Chamwa Motors Ltd	130,000	-	130,000	Lack of Exchequer
Evatech communications	110,300	-	110,300	Lack of Exchequer
Klass Travel and Tours Ltd	1,031,060	-	1,031,060	Lack of Exchequer
Chamwa Motors Ltd	1,974,000	-	1,974,000	Lack of Exchequer
Safaricom limited	2,918	-	2,918	Lack of Exchequer
Access kenya Group	69,600	-	69,600	Lack of Exchequer
New city Filling Station ltd	247,844	-	247,844	Lack of Exchequer
General motors E.A ltd	85,995	-	85,995	Lack of Exchequer
Proflight ltd	1,311,856	-	1,311,856	Lack of Exchequer
Simba Corporation ltd	90,610	-	90,610	Lack of Exchequer
KSG Mombasa	60,320	-	60,320	Lack of Exchequer
KSG Mombasa	60,320	-	60,320	Lack of Exchequer
KPLC	125,900	-	125,900	Lack of Exchequer
KARLO	53,680	-	53,680	Lack of Exchequer
Northwood agencies ltd	4,533,360	-	4,533,360	Lack of Exchequer
KPLC	121,392	-	121,392	Lack of Exchequer
KEVEVAPI	9,051,360	-	9,051,360	Lack of Exchequer

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Agricultural Development Corporation	50,000,000	-	50,000,000	Lack of Exchequer
Kenya Meat Commission	30,000,000	-	30,000,000	Lack of Exchequer
M/s Takaful Insurance	246,557,230	-	246,557,230	Late Supplementary
M/s Airways Tours and Travel	630,000	-	630,000	Late Supplementary
M/s Airways Tours and Travel	395,000	-	395,000	Late Supplementary
M/s Benthia Enterprises Limited	1,496,630	-	1,496,630	Late Supplementary
M/s Kenya Wildlife Service	6,924,894	-	6,924,894	Late Supplementary
M/s Chamwa Motors Limited	3,061,885	-	3,061,885	Late Supplementary
M/s Kenya WildlifeService	3,415,600	-	3,415,600	Late Supplementary
	389,028,414	-	389,028,414	
TOTALS	1,084,210,383		1,084,210,383	

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ANNEX 2 – OUTSTANDING IMPRESTS

PF/NO	Particulars	Designation	Amount
1977058414	JOYCE MUKIRI NJUKI	N.A.	30,300.00
1978022717	MARGARET WANZA MUTUNGA	N.A.	35,054.00
1978097144	HELLEN WANYAGA NYAGA	N.A.	4,500.00
1979012189	JEREMIAH NJENGA ONGARO	N.A.	6,162,400.00
1979074547	CHARLES MOMANYI ONTUMBI	N.A.	628,700.00
1980123862	ESTHER SYVILE OCHANDA	N.A.	110,000.00
1980135429	JOSEPH NJUGUNA KOMU	N.A.	14,000.00
1981042158	ANNEDEV NYANGWETTAH	N.A.	470,000.00
1981063641	PRISCILLA AMONDI ONDEGO	N.A.	23,000.00
1981094870	DANIEL FRANCIS OWOUR	N.A.	666,252.00
1981113187	NICHOLAS OTIENO AYORE	SDL ADVS AI1	471,240.00
1981138048	CAROLINE KABURA NGUNJIRI	SDL DDLP TSS	46,800.00
1981150040	GRACE ADALA ASIKO	SDL DDLP	174,650.00
1982002478	MARY KERUBO OSORO	N.A.	94,500.00
1982014255	FRED MUDEGE APHETI	N.A.	2,297,300.00
1982028068	HARRY GIOCHE MWANGI	N.A.	50,400.00
1983034305	ANASTASIA SYOKAU NDUNDA	N.A.	27,600.00
1983052654	HENRY AGGREY OCHIENG	N.A.	136,000.00
1983053862	GEORGE WAROGA KAMAU	N.A.	1,856,280.00
1983054410	WILSON VILEMBWA LUNGAHO	N.A.	25,000.00
1984027199	JOHN MBAU MWANGI	N.A.	25,200.00
1984048640	JANE MWITHAGA GITONGA	N.A.	914,150.00
1984049688	JOEL LASITI LEPOSO	N.A.	56,000.00
1984080765	GRACE ACHIENG OKEENO	N.A.	28,500.00
1984097657	STEPHEN OTIENO OROT	N.A.	79,800.00
1985044869	DAVID MWANIA	N.A.	350,200.00
1985046081	JOHN ABUGA MAKORI	N.A.	116,300.00
1985046829	JULIUS KIPTARUS	SDL DLP	136,500.00
1985065108	SAMUEL ONDIEKI MATOKE	N.A.	1,657,722.00

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1985065467	BONIFACE WALUNYWA	N.A.	1,704,799.00
1985065475	MARY ADHIAMBO ABUGA	N.A.	56,000.00
1985065491	THOMAS DAIDO DULU	SDL DDVS VH	414,302.00
1985091866	ZAPHANIAH ANANGA ONYIEGO	N.A.	92,200.00
1986023141	JANET RUTH NYANGE	N.A.	1,330,200.00
1986050758	BISHAR FILLE ELMI	N.A.	435,550.00
1986051314	IBRAHIM RASHID MOHAMED	N.A.	49,233.00
1986056047	PATRICK MWAMBI MWANYUMBA	N.A.	317,743.00
1986078683	DANIEL KIPRONO KETER	N.A.	641,160.00
1987032347	AGGREY MBEVA	N.A.	267,600.00
1987060594	CHARLES KISA TOROITICH	N.A.	600.00
1987060633	NATHAN KIPKORIR SONGOK	SDL SADVS VMI	365,519.00
1987060780	SALOME WANJIRA KAIRU	SDL DDVS ZSDI	65,100.00
1987060803	JACKSON MBAE NKOROI	N.A.	79,800.00
1987080201	BENSON ONYANGO ADUL	N.A.	50,400.00
1987101633	LORNAH AKOTH ODERO	SDL DA 1	140,700.00
1987103203	WAWERU KABAKA MUJIGAI	N.A.	65,100.00
1987119903	WILLIAM KIPKOGEI BIRGEN	N.A.	118,500.00
1988037950	PATRICK YATICH CHELAL	N.A.	1,589,400.00
1988057803	JOHN RICHARD NJAGI	N.A.	20,000.00
1988060814	PETER MWANGI NJOROGI	N.A.	295,400.00
1988061894	MBOLU NZUKI KITHAMA	N.A.	144,300.00
1988074287	STEPHEN CHEMULITI	N.A.	34,000.00
1988106416	KISA J.Z.JUMA NGEIYWA	SDL DVS	187,254.00
1989008221	SAMUEL OKONG'O HARON	N.A.	88,600.00
1989104027	ONDIEKI ORARE	N.A.	387,800.00
1989110989	HUMBU PAUL WANGOMBE	N.A.	2,507,800.00
1990163157	NICOLAS MUMO NZIOKA	N.A.	112,400.00
1991022469	GRACE A. OTACHI	N.A.	5,900.00
1991083643	MONICAH MUGECHI WAIGWA	N.A.	729,400.00
1992048858	DANIEL NDUNGU MUNGAI	N.A.	103,500.00

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1993038084	JULIUS DAVID OYOLOO	N.A.	517,900.00
1993070947	MICHAEL MUHUNGI GACHUKIA	N.A.	110,805.00
1994000199	ALLAN EMBODOKA AZEGELE	N.A.	85,100.00
1994000440	AMBAKA WILLIAM AKWIMBI	N.A.	803,100.00
1994000589	PATRICK MOKAYA OMBAYE	N.A.	314,000.00
1994000694	JOSPHINE MUTHONI KAMAU	N.A.	123,900.00
1994004680	JAMES MAINA MURIUKI	SDL PLPO	214,000.00
1994005806	THOMAS MANGA NJOROGI	SDL ADVS VH	82,000.00
1994029410	EVANS MUKHUCHI MAKOKHA	N.A.	221,853.00
1995006075	MOSES MBUGUA MBURU	SDL Principal Economist	10,000.00
1995013098	WANYAMA INDEJE	SDL DCFO	867,160.00
1995013226	JOSEPHAT NJENGA MWANGI	SDL S.A.S	274,400.00
1996034681	CATHERINE MUTHONI WAMBUGU	N.A.	22,250.00
1996035077	FELGONA KEMUNTO NYARAGI	N.A.	45,650.00
1996054487	PERISTER KERUBO BOSIRE	N.A.	156,800.00
1997002069	WILLIAM KIMUTAI MARITIM	SDL ADVS	398,724.00
1997002776	TOM MBOYA KINARA	N.A.	323,800.00
1997002857	PETER MUSEMBI MUTUA	N.A.	384,180.00
1997004061	HENRY MATOKE MOMATA	N.A.	1,016,411.00
1997004427	ABRAHAM KOSGEY BIWOTT	N.A.	35,000.00
1997005017	COSMAS OTIENO OMOLO	N.A.	138,600.00
1997033379	PETER ODUOR MUNGAYO	N.A.	142,800.00
1997038670	ADELAIDE AYOYI OGUTU	N.A.	46,200.00
1997049207	DAVID THUO GITHU	N.A.	1,077,090.00
1997065805	DAVID GATHU NGUGI	N.A.	3,496,226.00
1998003212	AGGREY WAMBAYA KITUI	SDL HSCM	53,200.00
2004001210	PIUS K CHERUIYOT	N.A.	115,500.00
2004003822	HALIMA DAE AHMED	N.A.	116,800.00
2004003961	NG'ULA TITUS MUSEMBI	N A	197,700.00

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2004003979	NGIMWA KAMUTI JESSE	N.A.	89,000.00
2004003995	JULIETA NJAMBI MUCHAHO	N.A.	538,590.00
2006043462	MARTIN KAITHIA MUNGANIA	N.A.	63,400.00
2006043488	CHARLES ONGIRI	N.A.	677,900.00
2007041146	LILIAN BONARERI KIMANI	N.A.	400,000.00
2007042265	MAURINE WANJIKU KARIUKI	N.A.	53,500.00
2007070884	DAVID MWENJE THUKU	N.A.	24,800.00
2007070931	PETER KARANI KIURA	N.A.	18,400.00
2008112958	DOMINIC KIRWA RONO	N.A.	44,800.00
2009003681	MARTIN NJOGU WACHIRA	N.A.	10,000.00
2009005138	FRANCIS MUTHIANI MAWEU	N.A.	44,300.00
2009009946	ELIZABETH WANJIRU MWAURA	N.A.	81,000.00
2009010507	PETER MUNENE WACHIRA	N.A.	3,420,351.00
2009010654	SIMEON KIPKURGAT CHEPKWONY	N.A.	1,312,226.00
2009011545	ESTHER NYAKERARIO OPANDE	N.A.	246,900.00
2009011618	JOSEPH SATTY MUNYAO	N.A.	2,244,750.00
2009011896	IRENE NYABOKE MBEGERA	N.A.	3,000.00
2009052999	BEN KATUMBA MUTINDA	N.A.	30,680.00
2009053018	BENARD OUMA ODUOR	N.A.	81,900.00
2009053319	FRANCIS MACHARIA KANGETHE	N.A.	70,600.00
2009053319	FRANCIS MACHARIA KANGETHE	N.A.	18,215.00
2009053335	FRANCIS WAINAINA NJUGUNA	N.A.	60,680.00
2009053408	GEOFFREY ONYANGO ADALLA	N.A.	64,300.00
2009112236	JAPHETH CHERUIYOT NGETICH	N.A.	64,300.00
2009054153	SHAABAN KIPKOECH KIPKORIR	N.A.	57,300.00
2009054585	DAMARIS KATEE MWOLOLO	N.A.	67,200.00
2009086590	JUSTUS KYALO KASIVALU	N.A.	10,500.00
2009111565	DAVID OCHIENG PALLA	N.A.	182,100.00

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2009112236	SYLAS OTIENO OGALO	N.A.	65,800.00
2010001202	REHEMA SAMSON DERI	N.A.	378,000.00
2010034514	BEATRICE KARIMI NJERU	N.A.	16,800.00
2010036304	KELVIN KAMWAGA NDIUKI	N.A.	247,000.00
2010036508	MARY WANGUI WAMBUI	N.A.	30,800.00
2010036663	PATRICK MAINA NDEGE	N.A.	987,160.00
2010048482	JOHN KARANJA NGUGI	N.A.	105,600.00
2010129694	JOSEPH MUTURI GICHEHA	N.A.	282,740.00
2011001360	MERCY NJOKI MAINA	N.A.	58,690.00
2011002120	ZACHARY MUTHII RUKENYA	N.A.	102,150.00
2011002285	PURITY NKIROTE KIUNGA	N.A.	80,000.00
2011002683	RAPHAEL MAENDA MOSE	N.A.	140,000.00
2012028469	PETER OCHIENG OHIWA	N.A.	241,200.00
2012031711	LUCY WANJIKU NJUGUNA	N.A.	7,000.00
2012031800	PETER SAFARI KAZUNGU	N.A.	7,000.00
2012033999	JOHN MWANGI KIMIRAH	N.A.	39,600.00
2015059068	ANDREW KIPROTICH TUJUMUR	N.A.	127,920.00
2015059619	WILLY KIPKORIR BETT	N.A.	127,920.00
3146	RUTH JEBET CHELIMO	N.A.	316,900.00
3174	SYMOM KIPYEGON KOSKEI	N.A.	63,300.00
	TOTAL		53,821,729

STATE DEPARTMENT FOR LIVESTOCK

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ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR LIVESTOCK

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Smallholder Dairy Commercialization Programme (SDCP)	To increase the income of poor rural households that depend substantially on production and trade of dairy products for their livelihood.	Dr. Andrew Tuimur	Yes
2	Standards and Market Access Programme(SMAP)	To enhance market access and competitiveness of Kenya's animal and plant based products, through greater adoption of relevant international standards and improved regulation and enforcement in the country.	Dr. Andrew Tuimur	Yes
3	Mainstreaming Sustainable Land Management in Agro pastoral Land(SLM)	To provide land users and managers with the financial incentives, enabling policy, institutional and capacity for effective adoption of Sustainable Land Management in four districts(Mbeere North,Kyuso,Narok North and Daadab)	Dr. Andrew Tuimur	Yes
4	Regional Pastoral Livelihood Resilience Project	To contribute to ending drought emergencies in the Horn of Africa by building resilience of pastoral and agro-pastoral communities against drought effects	Dr. Andrew Tuimur	Yes

STATE DEPARTMENT FOR LIVESTOCK

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ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT FOR LIVESTOCK

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliation done?(yes/no)
1	Kenya Dairy Board	To regulate, promote and develop dairy industry in Kenya	Dr. Andrew Tuimur	Recurrent 163,882,813	Yes
2	Kenya Veterinary Board	To exercise general supervision and control over the training, business, practice and employment of veterinary surgeons and veterinary paraprofessionals in Kenya.	Dr. Andrew Tuimur	Recurrent 25,500,000	Yes
3	Kenya Genetic Resource Centre(KAGRC)	To produce, preserve, and conserve animal genetic material (semen embryo, tissues and live animals) and rear breeding bulls for provision of high quality disease free semen to meet the national demand and for export.	Dr. Andrew Tuimur	Recurrent 26,000,000	Yes
4	Kenya Tsetse & Trypanosomiasis Eradication Council(KENTTEC)	To coordinate all tsetse and trypanosomiasis eradication	Dr. Andrew Tuimur	Recurrent 115,817,187 Development 250,000,000	Yes
5	Kenya Agricultural and Livestock Research Organisation(KARLO)	To establish suitable legal and institutional framework for coordination of agricultural research in Kenya	Dr. Andrew Tuimur	Recurrent 1,682,930,703	Yes

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6	Kenya Meat Commission	Providing a ready market for livestock farmers and providing high quality meat and meat products to consumers	Dr. Andrew Tuimur	Recurrent 470,000,000	Yes
7	Agricultural Development Corporation	To promote sustainable agricultural development and reconstruction in Kenya by initiating. Assisting and expanding agricultural undertakings and enterprises through production and supply of quality seed, livestock, technological transfers and training in a sustainable and affordable manner.	Dr. Andrew Tuimur	Recurrent 250,000,000 Development 336,047,632	Yes
8	Kenya Veterinary Vaccines Production(KEVEVAPI)	To produce safe, efficacious and affordable veterinary vaccines through undertaking research, providing information, marketing and distribution for improvement of the livestock industry.	Dr. Andrew Tuimur	Development 19,051,360	Yes

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ANNEX 5- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance

Entity: 1162-State Department for Livestock

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
	Kshs	Kshs	Kshs	Kshs
1110107 Intercompany Receivables	762,321,566.25	0.00	126,112,491.85	0.00
1110100 Receipt of Income Tax from Individuals	762,321,566.00	0.00	126,112,491.85	0.00
1110000 Taxes on Income, Profits and Capital Gains	762,321,566.00	0.00	126,112,491.85	0.00
1320202 Capital Grants from International Organizations	0.00	139,696,625.30	0.00	(29,368,095.55)
1320200 Grants from International Organizations - Direct Payments AIA	0.00	139,696,625.00	0.00	(29,368,095.55)
1320000 Grants from International Organisations	0.00	139,696,625.00	0.00	(29,368,095.55)
1410402 Rent of Government Buildings and Housing	0.00	0.00	0.00	0.00
1410400 Rents on land, houses and buildings	0.00	0.00	0.00	0.00
1410000 Property Income	0.00	0.00	0.00	0.00
1420342 Twenty Percent Training Levy	81,475.55	0.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	81,475.55	0.00	0.00	0.00
1420507 Receipts from Sale of Agricultural Goods	0.00	79,675.00	509,450.00	0.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	79,675.00	509,450.00	0.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	(55,000.00)
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	(55,000.00)
1420000 Sales of Goods and Services	81,475.55	79,675.00	509,450.00	(55,000.00)
1450211 Refund of over Payments	0.00	0.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	762,046,097.85	0.00	785,185,515.75	0.00
2110100 Basic Salaries - Permanent Employees	762,046,098.00	0.00	785,185,515.75	0.00
2110201 Contractual Employees	1,653,140.00	0.00	453,150.00	0.00
2110202 Casual Labour - Others	133,603,375.50	0.00	70,272,767.70	0.00
2110200 Basic Wages - Temporary Employees	135,256,516.00	0.00	70,725,917.70	0.00
2110301 House Allowance	234,190,136.45	0.00	238,109,761.25	0.00
2110307 Hardship Allowance	4,687,324.65	0.00	3,708,426.40	0.00
2110309 Special Duty Allowance	1,372,607.25	0.00	1,286,081.65	0.00
2110311 Transfer Allowance	8,078,866.50	0.00	2,893,726.00	0.00
2110312 Responsibility Allowance	6,079,696.65	0.00	3,299,689.65	0.00
2110313 Entertainment Allowance	1,200,000.00	0.00	1,247,670.90	0.00
2110314 Transport Allowance	109,051,753.30	0.00	87,940,588.65	0.00
2110317 Domestic Servant Allowance	165,863.00	0.00	183,000.00	0.00
2110319 Top-up House Allowance	103,994.00	0.00	10,611,030.00	0.00
2110320 Leave Allowance	10,002,797.15	0.00	7,643,018.95	0.00
2110322 Risk Allowance	22,377,983.15	0.00	17,664,919.10	0.00
2110336 Car Purchase Allowance	4,895,275.45	0.00	2,989,080.00	0.00
2110300 Personal Allowances paid as part of Salary	402,206,298.00	0.00	377,576,992.55	0.00
2110402 Refund of Medical Expenses - Inpatient	0.00	0.00	0.00	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	1,299,508,911.00	0.00	1,233,488,426.00	0.00
2210101 Electricity	28,436,288.40	0.00	26,016,647.95	0.00
2210102 Water and Sewerage Charges	6,707,188.60	0.00	8,660,944.35	0.00
2210100 Utilities, Supplies and Services	35,143,477.00	0.00	34,677,592.30	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	18,868,476.85	0.00	13,481,312.10	0.00
2210202 Internet Connections	3,177,992.60	0.00	508,635.50	0.00
2210203 Courier & Postal Services	596,271.50	0.00	632,526.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210204 Leased Communication Lines	30,000.00	0.00	69,800.00	0.00
2210200 Communication, Supplies and Services	22,672,741.00	0.00	14,692,273.60	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	11,072,300.80	0.00	1,890,967.00	0.00
2210302 Accommodation - Domestic Travel	44,260,498.00	0.00	15,646,768.00	0.00
2210303 Daily Subsistence Allowance	44,866,021.90	0.00	32,669,525.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	39,274.20	0.00	122,185.00	0.00
2210307 Passage & Transfer Expenses	184,795.00	0.00	474,120.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	100,422,890.00	0.00	50,803,565.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	2,199,492.75	0.00	542,971.00	0.00
2210402 Accommodation	7,796,369.80	0.00	876,159.00	0.00
2210403 Daily Subsistence Allowance	507,898.00	0.00	666,113.30	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	6,400.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	10,503,760.60	0.00	2,091,648.30	0.00
2210502 Publishing & Printing Services	1,582,837.45	0.00	597,575.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	93,486.00	0.00	190,499.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	(78,500.00)
2210505 Trade Shows and Exhibitions	430,903.00	0.00	455,195.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	2,107,226.45	0.00	1,243,269.00	(78,500.00)
2210603 Rents and Rates - Non-Residential	46,224,980.60	0.00	35,100,000.00	0.00
2210604 Hire of Transport, Equipment	8,990,071.70	0.00	405,010.00	0.00
2210600 Rentals of Produced Assets	55,215,052.30	0.00	35,505,010.00	0.00
2210701 Travel Allowance	2,928,131.15	0.00	3,671,271.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	4,989,711.50	0.00	67,600.00	0.00
2210703 Production and Printing of Training Materials	652,000.00	0.00	179,100.00	0.00
2210704 Hire of Training Facilities and Equipment	105,387.50	0.00	106,000.00	0.00
2210705 Field Training Attachments	53,700.00	0.00	56,800.00	0.00
2210706 Book Allowance	167,500.00	0.00	184,160.00	0.00
2210707 Project Allowance	121,860.00	0.00	111,300.00	0.00
2210709 Research Allowance	70,700.00	0.00	79,600.00	0.00
2210710 Accommodation Allowance	924,834.00	0.00	269,700.00	0.00
2210711 Tuition Fees Allowance	2,315,517.10	0.00	1,306,200.00	0.00
2210700 Training Expenses	12,329,341.30	0.00	6,031,731.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,165,350.00	0.00	1,521,145.30	0.00
2210802 Boards, Committees, Conferences and Seminars	10,421,349.00	0.00	7,276,926.00	0.00
2210808 Purchase of Coffins	80,750.00	0.00	220,000.00	0.00
2210800 Hospitality Supplies and Services	12,667,449.00	0.00	9,018,071.30	0.00
2210902 Building Insurance	103,000.00	0.00	163,000.00	0.00
2210903 Plant, Equipment and Machinery Insurance	61,000.00	0.00	61,000.00	0.00
2210907 Insurance for cash	0.00	0.00	72,500.00	0.00
2210900 Insurance Costs	164,000.00	0.00	296,500.00	0.00
2211003 Veterinarian Supplies and Materials	84,025,776.00	0.00	8,443,676.15	0.00
2211004 Fungicides, Insecticides and Sprays	91,274,703.50	0.00	20,151,573.50	0.00
2211005 Chemicals and Industrial Gases	111,000.00	0.00	139,157.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	121,600.00	0.00	120,970.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	1,004,358.00	0.00	13,189,647.35	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	28,358,576.00	0.00	113,006,129.35	0.00
2211009 Education and Library Supplies	933,934.60	0.00	963,000.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	87,550.00	0.00	436,854.00	0.00
2211015 Foods and Rations	71,804,726.80	0.00	62,218,816.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,770,307.30	0.00	1,591,270.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211021 Purchase of Bedding and Linen	0.00	0.00	0.00	0.00
2211023 Supplies for Production	455,965,834.30	0.00	10,937,294.00	0.00
2211026 Purchase of Vaccines and Sera	96,015,727.50	0.00	101,540,000.00	0.00
2211000 Specialised Materials and Supp	832,474,094.00	0.00	332,738,387.35	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	9,162,037.40	0.00	4,530,291.05	0.00
2211102 Supplies and Accessories for Computers and Printers	3,299,944.00	0.00	3,662,167.45	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,357,588.20	0.00	724,454.70	0.00
2211100 Office and General Supplies and Services	13,819,569.60	0.00	8,916,913.20	0.00
2211201 Refined Fuels and Lubricants for Transport	32,837,785.85	0.00	23,117,359.60	0.00
2211202 Refined Fuels and Lubricants for Production	1,358,138.90	0.00	2,059,290.35	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	1,744,491.70	0.00	2,554,235.95	0.00
2211200 Fuel Oil and Lubricants	35,940,416.50	0.00	27,730,885.90	0.00
2211301 Bank Service Commission and Charges	304,535.00	0.00	785,159.00	0.00
2211302 School Examination and Invigilation Fees	324,500.00	0.00	752,820.00	0.00
2211305 Contracted Guards and Cleaning Services	7,384,290.35	0.00	9,049,446.80	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	515,800.00	0.00	466,950.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	71,179,531.15	0.00	87,275,413.50	0.00
2211310 Contracted Professional Services	3,629,959.40	0.00	253,425,195.75	0.00
2211311 Contracted Technical Services	60,000.00	0.00	6,164,966.00	0.00
2211324 Registration of Land	0.00	0.00	2,740,224.00	0.00
2211300 Other Operating Expenses	83,398,615.90	0.00	360,660,175.05	0.00
2210000 Goods and Services	1,216,858,633.00	0.00	884,406,022.00	(78,500.00)
2220101 Maintenance Expenses - Motor Vehicles	17,701,373.35	0.00	15,286,129.55	0.00
2220105 Routine Maintenance - Vehicles	0.00	197,730.75	560,000.00	0.00
2220100 Routine Maintenance - Vehicles	17,701,373.40	197,730.75	15,846,129.55	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,066,570.50	0.00	1,920,458.00	0.00
2220202 Maintenance of Office Furniture and Equipment	306,057.00	0.00	836,201.00	0.00
2220204 Maintenance of Buildings -- Residential	454,120.00	0.00	1,351,942.40	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,458,421.00	0.00	3,003,320.00	0.00
2220206 Maintenance of Civil Works	317,688.00	0.00	640,789.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	103,604.00	0.00	539,467.00	0.00
2220210 Maintenance of Computers, Software, and Networks	547,439.00	0.00	739,225.00	0.00
2220200 Routine Maintenance - Other Assets	4,253,899.50	0.00	9,031,402.40	0.00
2220000 Routine Maintenance	21,955,272.90	197,730.75	24,877,531.95	0.00
2620217 Subscription to OIE - World Organization for Animal Health	7,799,999.50	0.00	7,800,000.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	7,799,999.50	0.00	7,800,000.00	0.00
2620000 Grants and Other Transfers to International Organizations	7,799,999.50	0.00	7,800,000.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	3,084,130,703.00	0.00	151,420,900.00	0.00
2630170 Kenya Meat Commission	0.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	3,084,130,703.00	0.00	151,420,900.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	2,251,396,795.90	0.00	2,105,461,306.35	0.00
2630203 Capital Grants to Other levels of government	339,136,493.00	0.00	200,000,000.00	0.00
2630200 Capital Grants to Government	2,590,533,289.00	0.00	2,305,461,306.35	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Agencies and other Levels of Government				
2630000 Grants & Transfer To Other Govt. Units	5,674,663,992.00	0.00	2,456,882,206.35	0.00
2640401 Non-Profit Non - Governmental Organizations	800,000.00	0.00	0.00	(485,000.00)
2640400 Other Current Transfers, Grants and Subsidies	800,000.00	0.00	0.00	(485,000.00)
2640503 Other Capital Grants and Trans	109,843,635.50	0.00	109,209,935.00	0.00
2640500 Other Capital Grants and Trans	109,843,636.00	0.00	109,209,935.00	0.00
2640000 Other Transfers and Emergency Relief	110,643,636.00	0.00	109,209,935.00	(485,000.00)
2710102 Gratuity - Civil Servants	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	0.00	0.00
2710000 Social Security Benefits	0.00	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	12,025,000.00	0.00	50,239,998.10	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	52,974,999.90	0.00	42,811,760.90	0.00
3110200 Construction of Building	64,999,999.90	0.00	93,051,759.00	0.00
3110302 Refurbishment of Non-Residential Buildings	47,385,339.55	0.00	28,602,859.80	0.00
3110300 Refurbishment of Buildings	47,385,339.60	0.00	28,602,859.80	0.00
3110504 Other Infrastructure and Civil Works	15,416,480.00	0.00	67,871,909.50	0.00
3110500 Construction and Civil Works	15,416,480.00	0.00	67,871,909.50	0.00
3110601 Overhaul of Roads and Bridges	0.00	0.00	0.00	0.00
3110602 Overhaul of Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	1,422,500.00	0.00	0.00	0.00
3110706 Purchase of Tractors	0.00	0.00	1,750,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	1,422,500.00	0.00	1,750,000.00	0.00
3110801 Overhaul of Vehicles	180,000.00	0.00	1,129,840.75	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	180,000.00	0.00	1,129,840.75	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	259,009.00	0.00	140,285.00	0.00
3110902 Purchase of Household and Institutional Appliances	0.00	0.00	141,519.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	259,009.00	0.00	281,804.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	400,000.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	400,000.00	0.00	0.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	126,401,400.00	0.00	19,053,999.60	0.00
3111103 Purchase of Agricultural Machinery and Equipment	65,375.00	0.00	33,882,956.15	0.00
3111107 Purchase of Laboratory Equipment	14,649,606.00	0.00	52,202,144.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	374,425.00	0.00	382,493.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	2,094,900.00	0.00	2,641,288.00	0.00
3111112 Purchase of Software	642,522.00	0.00	285,239.30	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	144,328,228.00	0.00	108,448,122.05	0.00
3111201 Overhaul of Plant, Machinery and Equipment	407,520.00	0.00	10,429,855.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	407,520.00	0.00	10,429,855.00	0.00
3111301 Purchase of Certified Crop Seed	0.00	675,579.70	10,362,697.00	0.00
3111302 Purchase of Animals and Breeding Stock	1,840,302.00	0.00	13,987,579.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	1,840,302.00	675,579.70	24,350,276.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	0.00	0.00
3111504 Other Infrastructure and Civil	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Works				
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	276,639,378.00	675,579.70	335,916,426.10	0.00
3510799 Receipts from sale of Plant -	0.00	0.00	0.00	(50,000.00)
3510700 Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	0.00	0.00	0.00	(50,000.00)
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	0.00
3510901 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	678,680.00	0.00	(2,391,250.00)
3510900 Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	0.00	678,680.00	0.00	(2,391,250.00)
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	1,773,149.00	0.00	(647,495.00)
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	1,773,149.00	0.00	(647,495.00)
3510000 Receipts from the Sale of Fixed Assets	0.00	2,451,829.00	0.00	(3,088,745.00)
3520301 Sale of Capital Goods	0.00	0.00	0.00	(3,388,877.40)
3520304 Sale of Goods and Fees for Services	0.00	112,042.90	0.00	(8,707,099.55)
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	112,042.90	0.00	(12,095,976.95)
3520000 Receipts from Sales of Inventories	0.00	112,042.90	0.00	(12,095,976.95)
4540199 Reimbursements and Refunds - Other (Budget)	0.00	0.00	0.00	(143,531.00)
4540100 Reimbursements and Refund	0.00	0.00	0.00	(143,531.00)
4540000 Reimbursements and Refunds	0.00	0.00	0.00	(143,531.00)
5120102 Borrowing from International Organizations	0.00	0.00	0.00	0.00
5120100 Foreign Borrowings - Drawdowns through Exchequer	0.00	0.00	0.00	0.00
5120202 Borrowing from International Organizations	0.00	644,830,316.80	0.00	(22,772,870.35)
5120200 Foreign Borrowing-Direct Payments	0.00	644,830,317.00	0.00	(22,772,870.35)
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	644,830,317.00	0.00	(22,772,870.35)
5510303 Loans and Other Instruments	153,952,368.00	0.00	0.00	0.00
5510300 Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	153,952,368.00	0.00	0.00	0.00
5510000 Repayments on Borrowings from Domestic	153,952,368.00	0.00	0.00	0.00
6520101 Exchequer Account/CRF Account	0.00	4,431,765,660.20	0.00	4,635,765,660.20
6520100 Treasury Bank Accounts	0.00	4,431,765,660.00	0.00	4,635,765,660.20
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	4,431,765,660.00	0.00	4,635,765,660.20
6530101 Ministry HQ Recurrent Bank A/C	0.00	1,141,529,863.05	1,368,491,610.45	0.00
6530111 District - Recurrent Bank A/c	2,532,767.95	0.00	0.00	24,089,760.15
6530100 Recurrent Bank Accounts	2,532,767.95	1,141,529,863.00	1,368,491,610.45	24,089,760.15
6530000 Recurrent Bank Accounts	2,532,767.95	1,141,529,863.00	1,368,491,610.45	24,089,760.15
6540101 Ministry HQ Development Bank A	0.00	2,059,497,073.00	0.00	1,858,782,920.20
6540102 DEVELOPMENT DEPARTMENT BANK AC 06-FEB-09	174,429,392.00	0.00	0.00	0.00
6540111 District - Development Bank Ac	5,311,695.10	0.00	27,850,102.45	0.00
6540100 Development Bank Accounts	179,741,087.00	2,059,497,073.00	27,850,102.45	1,858,782,920.20
6540000 Development Bank Accounts	179,741,087.00	2,059,497,073.00	27,850,102.45	1,858,782,920.20
6550101 Ministry HQ Deposit Bank A/C	8,515,730.10	0.00	16,464,381.40	0.00
6550100 Deposit Bank Accounts	8,515,730.10	0.00	16,464,381.40	0.00
6550000 Deposit Bank Account	8,515,730.10	0.00	16,464,381.40	0.00
6580101 Cash	5,575,793,216.25	0.00	4,659,450,517.50	0.00
6580102 Cash at Hand - imprest	819,282.00	0.00	754,763.00	0.00
6580104 Cash in Transit	3,665,417,861.05	0.00	2,198,324,070.10	0.00
6580100 Cash in Hand	9,242,030,359.00	0.00	6,858,529,350.60	0.00
6580000 Cash in Hand	9,242,030,359.00	0.00	6,858,529,350.60	0.00
6710102 Salary Paid in Advance	54,020.60	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6710103 Salary advance	653,144.80	0.00	591,785.80	0.00
6710100 Debtors & Advances - Employees	707,165.40	0.00	591,785.80	0.00
6710000 Domestic Debtors & Advances	707,165.40	0.00	591,785.80	0.00
6740101 Prepayment	96,648,590.55	0.00	1,256,571.00	0.00
6740102 R/D Cheques	31,589,050.55	0.00	7,078,646.60	0.00
6740100 Other Debtors & Pre-payments	128,237,641.00	0.00	8,335,217.60	0.00
6740000 Other Debtors & Pre-payments	128,237,641.00	0.00	8,335,217.60	0.00
6760101 Standing Imprests	382,311.00	0.00	207,981.00	0.00
6760103 Temporary Imprests	50,289,016.85	0.00	4,570,600.35	0.00
6760100 Imprests	50,671,327.90	0.00	4,778,581.35	0.00
6760000 Government Imprests	50,671,327.90	0.00	4,778,581.35	0.00
6780101 General Suspense A/C	38,752,384.05	0.00	0.00	5,510,121.50
6780103 District Suspense A/c	96,818,692.40	0.00	27,991,792.15	0.00
6780100 Suspense & Clearance Account	135,571,076.00	0.00	27,991,792.15	5,510,121.50
6780000 Suspense & Clearance Account	135,571,076.00	0.00	27,991,792.15	5,510,121.50
6790102 Receiving Inventory A/C	159,156,032.00	0.00	0.00	0.00
6790100 Other Current System A/cs	159,156,032.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	159,156,032.00	0.00	0.00	0.00
7310101 General Deposits	61,581,057.40	0.00	32,481,317.30	0.00
7310113 Students Welfare	0.00	4,808,106.00	0.00	4,808,106.00
7310114 Sports Activity	0.00	800,000.00	0.00	800,000.00
7310115 Caution Money	0.00	200,000.00	0.00	200,000.00
7310100 General Deposits Items	61,581,057.40	5,808,106.00	32,481,317.30	5,808,106.00
7310000 Deposits	61,581,057.40	5,808,106.00	32,481,317.30	5,808,106.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	22,181.20	0.00	5,081.20	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	2,409.60	0.00	2,409.60
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	114,658.40	0.00	114,658.40
7320000 Other Liabilities	22,181.20	117,088.00	5,081.20	117,088.00
7320101 PAYE	0.00	39,741.00	0.00	31,232.50
7320102 NHIF	0.00	6,819.30	0.00	6,553.80
7320103 House Rent	0.00	183,272.70	0.00	183,272.70
7320106 NSSF	0.00	64,240.60	0.00	64,240.60
7320107 Co-operatives	0.00	206,608.65	0.00	157,108.00
7320108 Insurances	71,384.25	0.00	4,263.05	0.00
7320109 Hire Purchases	0.00	15,994.55	0.00	13,028.85
7320110 Court Attachments	17,976.90	0.00	17,976.90	0.00
7320111 WCPS	0.00	1,786.05	0.00	1,443.35
7320112 Staff Welfare Associations	0.00	595,455.80	0.00	153,125.25
7320113 HELB Deductions	0.00	1,010.00	0.00	1,010.00
7320114 Union Dues	183,896.25	0.00	0.00	200.00
7320115 Save As You Earn (SAYE)	64,060.00	0.00	64,060.00	0.00
7320116 Mortgages / Bank Loans	180,214.70	0.00	157,522.55	0.00
7320117 Govt. Liability Attachments	0.00	3,199,691.35	0.00	2,839,446.00
7320119 RTD Salary - held for officer	0.00	221,168.35	0.00	168,561.35
7320121 Salary Overpayment Refunds	0.00	364,707.55	0.00	364,707.55
7320123 Civil Service Housing Fund	0.00	1,997,299.00	0.00	1,997,299.00
7320124 3% Commission on Deductions	260,425.25	0.00	0.00	0.00
7320199 Salary Control Account	14,747,654.15	0.00	9,574,382.15	0.00
7320100 Salary Deductions	15,525,611.50	6,897,794.90	9,818,204.75	5,981,228.95
7320201 Contractors Retention Money	2,576,841.60	0.00	1,712,477.40	0.00
7320200 Other General Liabilities	2,576,841.60	0.00	1,712,477.40	0.00
7320303 Students Welfare Fund	15,429,087.30	0.00	0.00	0.00
7320300 Revolving Funds	15,429,087.30	0.00	0.00	0.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	33,553,721.60	7,014,862.90	11,535,763.35	6,098,296.95
7380002 VAT Withholding Tax	69,865.75	0.00	69,865.75	0.00
7380000 Withholding Taxes	69,865.75	0.00	69,865.75	0.00
7380101 General Withholding Tax	2,091,648.30	0.00	1,901,168.30	0.00
7380102 VAT Withholding	2,253,982.50	0.00	664,084.25	0.00
7380100	4,345,630.80	0.00	2,565,252.55	0.00
7380000 Withholding Taxes	4,415,496.55	0.00	2,635,118.50	0.00
7390003 AP Liabilities	0.00	3,208,461.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	3,208,461.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	120,257,600.00	0.00	0.00
7390103 AP Liabilities	1,877,595,882.10	0.00	0.00	34,755,551.30
7390100 System Required Liabilities	1,877,595,882.00	120,257,600.00	0.00	34,755,551.30

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7399999 Cash Clearing A/c	0.00	6,250,272,356.50	0.00	997,080,373.70
7399900	0.00	6,250,272,357.00	0.00	997,080,373.70
7390000 System Required Liabilities A/cs	1,877,595,882.00	6,373,738,418.00	0.00	1,031,835,925.00
9910101 Provision for Encumbrance	2,004,293.60	0.00	1,691,123.90	0.00
9910100 General Provisions	2,004,293.60	0.00	1,691,123.90	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	16,017,278,631.00	0.00	10,207,422,897.0
9910200 Exchequer Provisions	0.00	*****	0.00	0
9910000 Provisions	2,004,293.60	*****	1,691,123.90	10,207,422,897.0
9990401 Opening Balance - Deposits	0.00	38,372,150.95	0.00	0
9990400 Opening Balance - Deposits	0.00	38,372,151.00	0.00	38,372,150.95
9999999 Consolidated Fund	9,327,976,401.45	0.00	4,342,974,122.90	0.00
9999900	9,327,976,401.00	0.00	4,342,974,122.90	0.00
9990000 Opening Balance Reserves	9,327,976,401.00	38,372,151.00	4,342,974,122.90	38,372,150.95
Total	30,738,715,272.20	30,863,048,564.05	17,883,552,756.80	17,745,598,119.10

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: 1162-State Department for Livestock

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	762,321,566.25	126,112,491.85
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		762,321,566.25	126,112,491.85

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	0.00	0.00
Grants from International Organisations	1320000	139,696,625.30	29,368,095.55
TOTAL		139,696,625.30	29,368,095.55

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	5,809,855,734.00	5,414,052,511.00
TOTAL		5,809,855,734.00	5,414,052,511.00

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
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	644,830,316.80	22,772,870.35
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		644,830,316.80	22,772,870.35

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	351C100	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	50,000.00
Receipts from the Sale Plant Machinery and Equipment	3510300	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	678,680.00	2,391,250.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	1,773,149.00	647,495.00
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	112,042.90	12,095,976.95
Receipts from the Sale of Land	3540000	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		2,563,871.90	15,184,721.95

9 Reimbursements and Refunds

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

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	143,531.00
TOTAL		0.00	143,531.00

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
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	(81,475.55)	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	79,675.00	(509,450.00)
Receipts from Sale of Incidental Goods	1420600	0.00	55,000.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
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		(1,800.55)	(454,450.00)

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	762,046,097.85	785,185,515.75
Basic Wages - Temporary Employees	2110200	135,256,515.50	70,725,917.70
Personal Allowances paid as part of Salary	2110300	402,206,297.55	377,576,992.55
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		1,299,508,910.90	1,233,488,426.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	35,143,477.00	34,677,592.30
Communication, Supplies and Services	2210200	22,672,740.95	14,692,273.60
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	100,422,889.90	50,803,565.00
Foreign Travel and Subsistence, and other transportation costs	2210400	10,503,760.55	2,091,648.30
Printing, Advertising and Information Supplies and Services	2210500	2,107,226.45	1,164,769.00
Rentals of Produced Assets	2210600	55,215,052.30	35,505,010.00
Training Expenses	2210700	12,329,341.25	6,031,731.00
Hospitality Supplies and Services	2210800	12,667,449.00	9,018,071.30
Insurance Costs	2210900	164,000.00	296,500.00
Specialised Materials and Supplies	2211000	832,474,094.00	332,738,387.35
Office and General Supplies and Services	2211100	13,819,569.60	8,916,913.20
Fuel Oil and Lubricants	2211200	35,940,416.45	27,730,885.90
Other Operating Expenses	2211300	83,398,615.90	360,660,175.05
Routine Maintenance - Vehicles	2220100	17,503,642.60	15,846,129.55
Routine Maintenance - Other Assets	2220200	4,253,899.50	9,031,402.40
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,238,616,175.45	909,205,053.95

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	3,084,130,703.00	151,420,900.00
Capital Grants to Government Agencies and other Levels of Government	2630200	2,590,533,288.90	2,305,461,306.35
Other Current Transfers, Grants and Subsidies	2640400	800,000.00	(485,000.00)
Other Capital Grants and Transfers	2640500	109,843,635.50	109,209,935.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		5,785,307,627.40	2,565,607,141.35

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	7,799,999.50	7,800,000.00
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		7,799,999.50	7,800,000.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		0.00	0.00

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	64,999,999.90	93,051,759.00
Refurbishment of Buildings	3110300	47,385,339.55	28,602,859.80
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	15,416,480.00	67,871,909.50
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	1,422,500.00	1,750,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	180,000.00	1,129,840.75
Purchase of Household Furniture and Institutional Equipment	3110900	259,009.00	281,804.00
Purchase of Office Furniture and General Equipment	3111000	400,000.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	144,328,228.00	108,448,122.05
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	407,520.00	10,429,855.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	1,164,722.30	24,350,276.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		275,963,798.75	335,916,426.10

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	153,952,368.00	0.00
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	153,952,368.00	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		307,904,736.00	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	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	(4,431,765,660.20)	(4,635,765,660.20)
Recurrent Bank Accounts	6530000	(1,138,997,095.10)	1,344,401,850.30
Development Bank Accounts	6540000	(1,879,755,985.90)	(1,830,932,817.75)
Deposit Bank Account	6550000	8,515,730.10	16,464,381.40
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		(7,442,003,011.10)	(5,105,832,246.25)

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	9,242,030,359.30	6,858,529,350.60
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		9,242,030,359.30	6,858,529,350.60

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	707,165.40	591,785.80
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	128,237,641.10	8,335,217.60
Government Imprests	6760000	50,671,327.85	4,778,581.35
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	135,571,076.45	22,481,670.65
Other Current Assets (System r	6790000	159,156,032.00	0.00
TOTAL		474,343,242.80	36,187,255.40

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	0.00	0.00
Other Liabilities	7320000	(26,538,858.70)	(5,437,466.40)
Deposits	7310000	(55,772,951.40)	(26,673,211.30)
Withholding Taxes	7380000	(4,415,496.55)	(2,635,118.30)
System Required Liabilities A/cs	7390000	4,496,142,535.40	1,031,835,925.00
TOTAL		4,409,415,228.75	997,090,129.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(5,105,832,246.25)	699,955,735.65
Opening Balance Cash	22B	6,858,529,350.60	3,755,748,704.65
Opening Balance Receivables - Imprest and Clearance Accounts	23	36,187,255.40	247,191,243.00
Opening Balance - Deposits	24	(997,090,129.00)	(4,212,439,193.15)
TOTAL		791,794,230.75	490,456,490.15





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	762,321,566.25	126,112,491.85
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	139,696,625.30	29,368,095.55
Exchequer releases	4	5,809,855,734.00	5,414,052,511.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	644,830,316.80	22,772,870.35
Proceeds from Sales of Assets	8	2,563,871.90	15,184,721.95
Reimbursements and Refunds	9	0.00	143,531.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	(1,800.55)	(454,450.00)
TOTAL RECEIPTS		7,359,266,313.70	5,607,179,771.70
PAYMENTS			
Compensation of Employees	12	1,299,508,910.90	1,233,488,426.00
Use of goods and Services	13	1,238,616,175.45	909,205,053.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,785,307,627.40	2,565,607,141.35
Other Grants and Transfers	16	7,799,999.50	7,800,000.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	275,963,798.75	335,916,426.10
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	153,952,368.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		8,761,148,880.00	5,052,017,047.40
SURPLUS/DEFICIT		(1,401,882,566.30)	555,162,724.30

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

Prepared By: _____

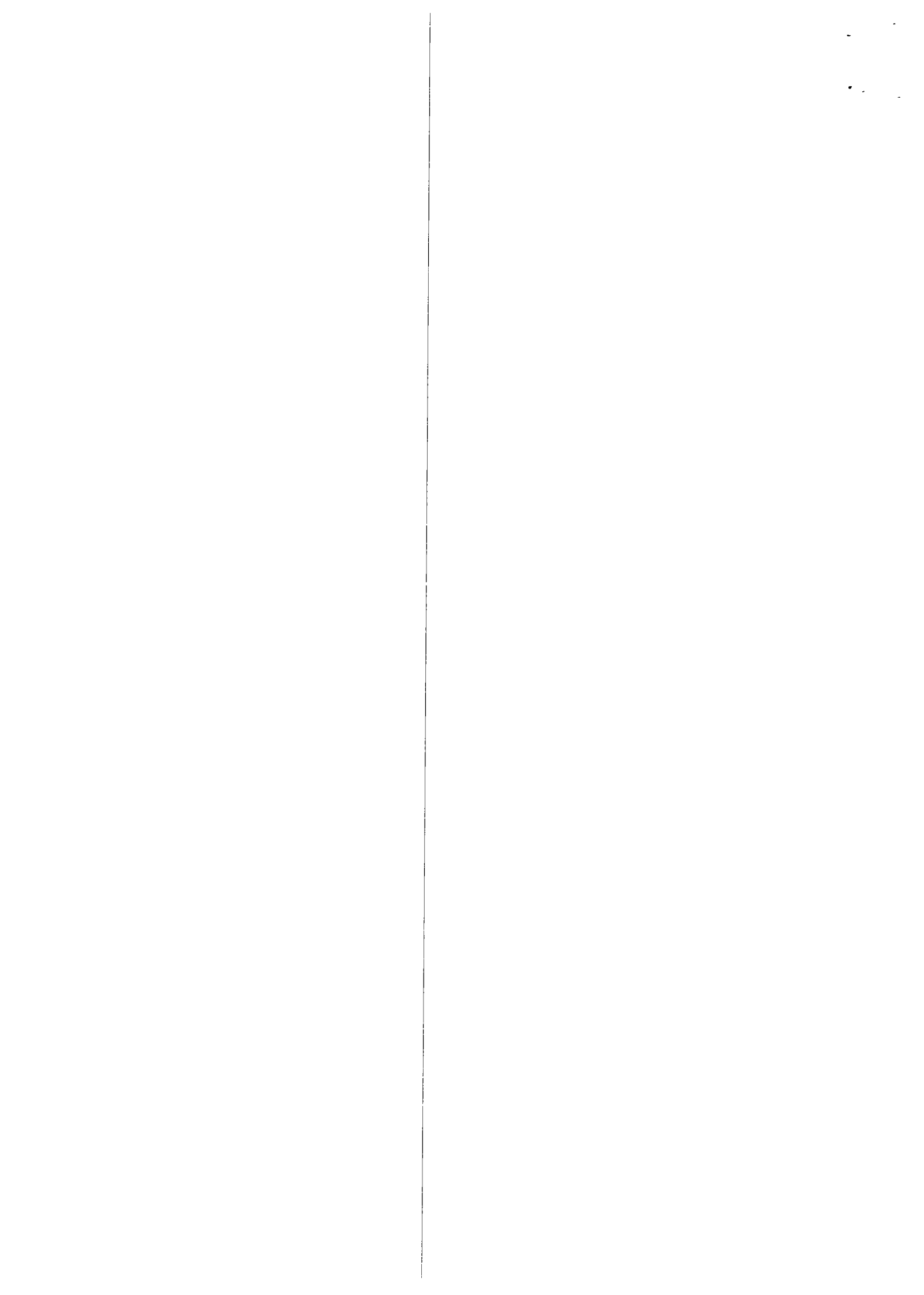
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Financial Position

Entity: 1162-State Department for Livestock

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(7,442,003,011.10)	(5,105,832,246.25)
Cash Balances	22B	9,242,030,359.30	6,858,529,350.60
Total Cash And Cash Equivalents		1,800,027,348.20	1,752,697,104.35
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	474,343,242.80	36,187,255.40
TOTAL FINANCIAL ASSETS		2,274,370,591.00	1,788,884,359.75
Financial Liabilities			
Accounts Payables - Deposits	24	4,409,415,228.75	997,090,129.00
NET FINANCIAL ASSETS		(2,135,044,637.75)	791,794,230.75
REPRESENTED BY			
Fund Balance b/fwd	25	791,794,230.75	490,456,490.15
Surplus/Deficit for the Year		(1,401,882,566.30)	555,162,724.30
NET FINANCIAL POSITION		(610,088,335.55)	1,045,619,214.45

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

Prepared By: _____

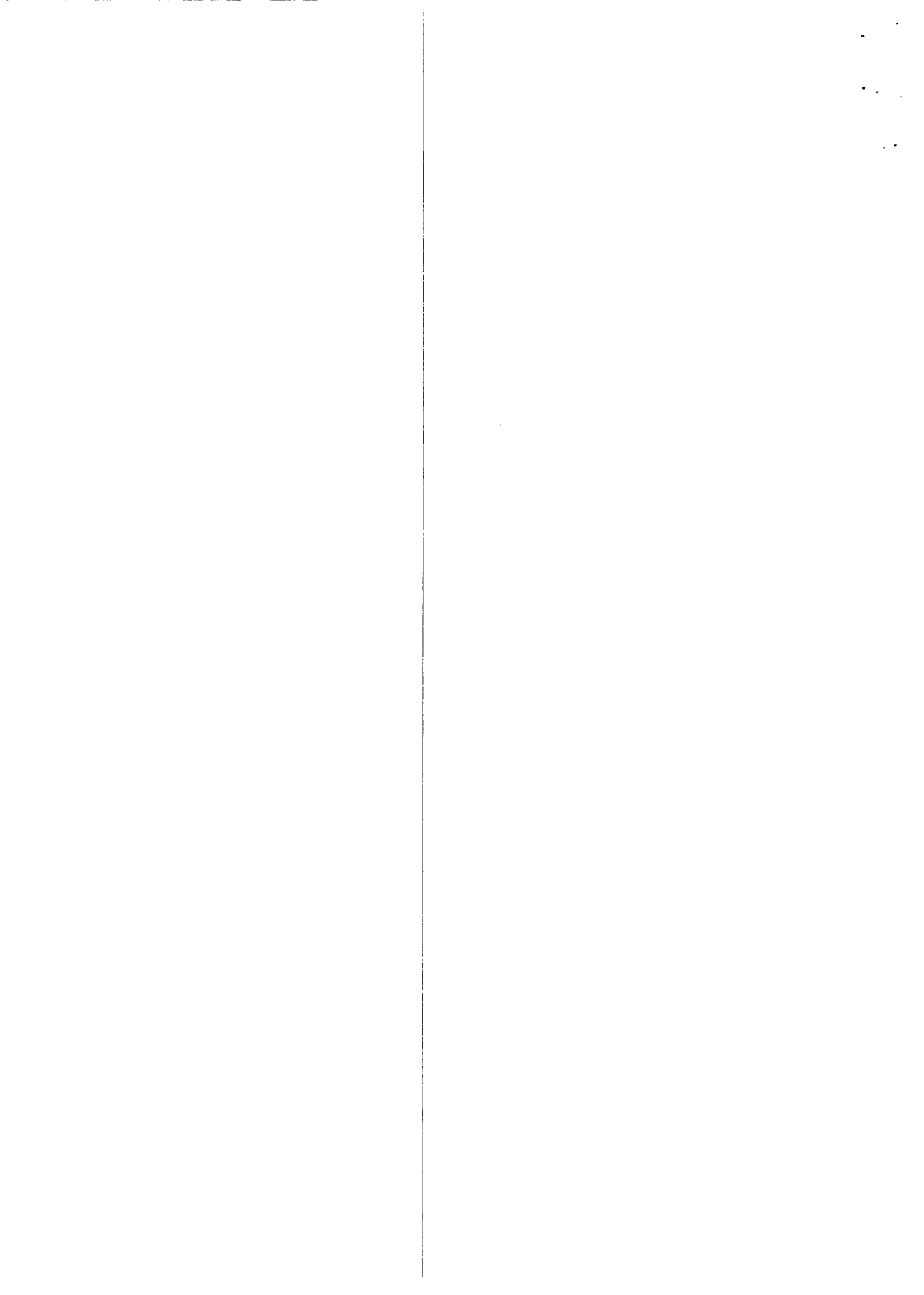
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1162-State Department for Livestock

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	762,321,566.25	126,112,491.85
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	139,696,625.30	29,368,095.55
Exchequer releases	4	5,809,855,734.00	5,414,052,511.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	143,531.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	(3,601.10)	(963,900.00)
Payments for Operating Expenses			
Compensation of Employees	12	1,299,508,910.90	1,233,488,426.00
Use of goods and Services	13	1,238,616,175.45	909,205,053.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,785,307,627.40	2,565,607,141.35
Other Grants and Transfers	16	7,799,999.50	7,800,000.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		2,974,169,112.35	(3,004,345,076.55)
Net Cash From Operating Activities	A	1,354,806,723.55	(2,151,732,968.45)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	2,563,871.90	15,184,721.95
Acquisition of Assets	18	275,963,798.75	335,916,426.10
Net Cash Flow From Investing Activities	B	(273,399,926.85)	(320,731,704.15)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	644,830,316.80	22,772,870.35
Repayment of Principal on Domestic and Foreign Borrowing	20	153,952,368.00	0.00
Net Cash Flow From Financing Activities	C	798,782,684.80	22,772,870.35
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	1,880,189,481.50	(2,449,691,802.25)
Cash and Cash Equivalent at BEGINNING of The Year		1,752,697,104.35	4,455,704,440.30
Cash and Cash Equivalent at END of The Year	22A+22B	1,800,027,348.20	1,752,697,104.35

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

Prepared By: _____

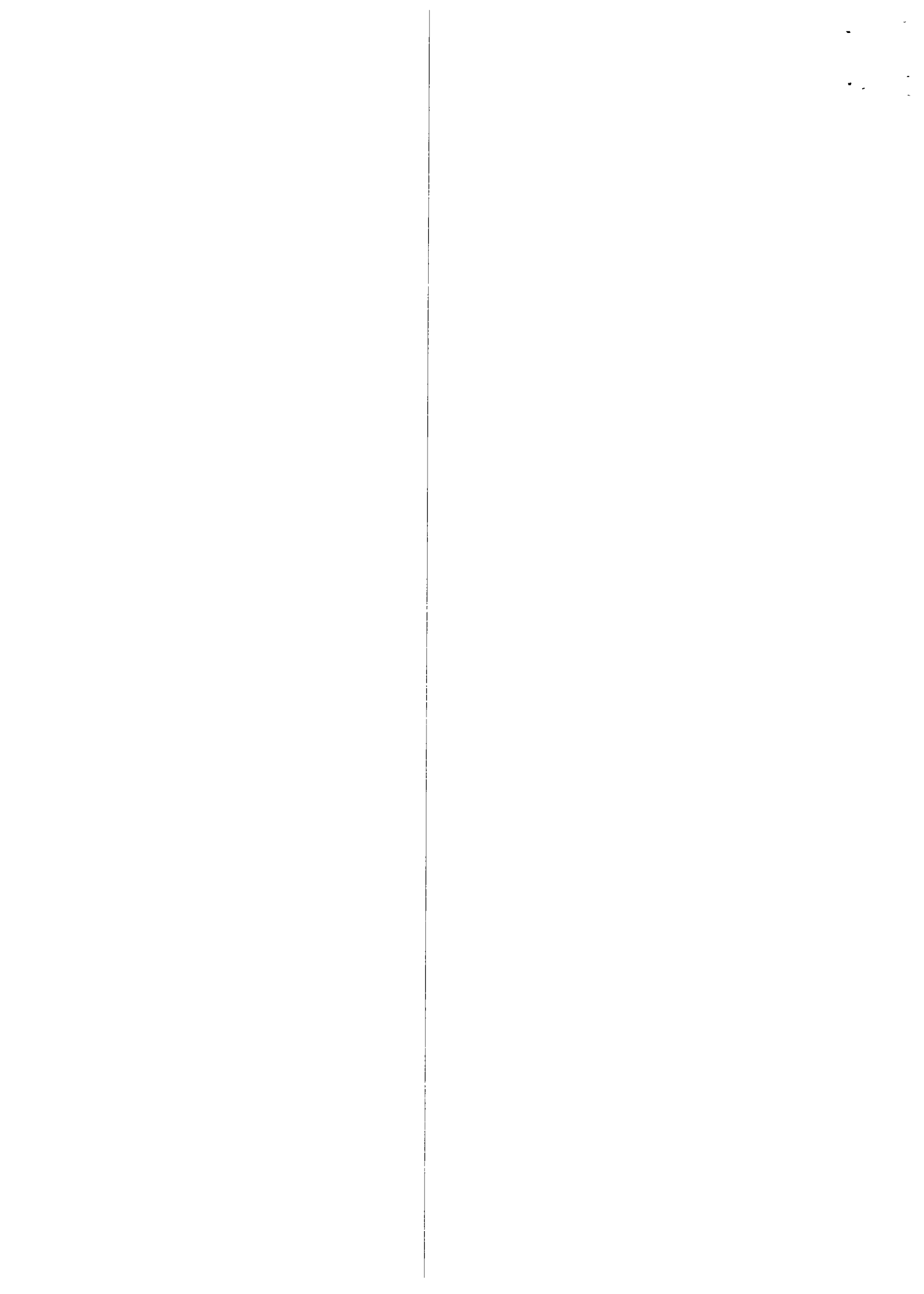
Date: _____

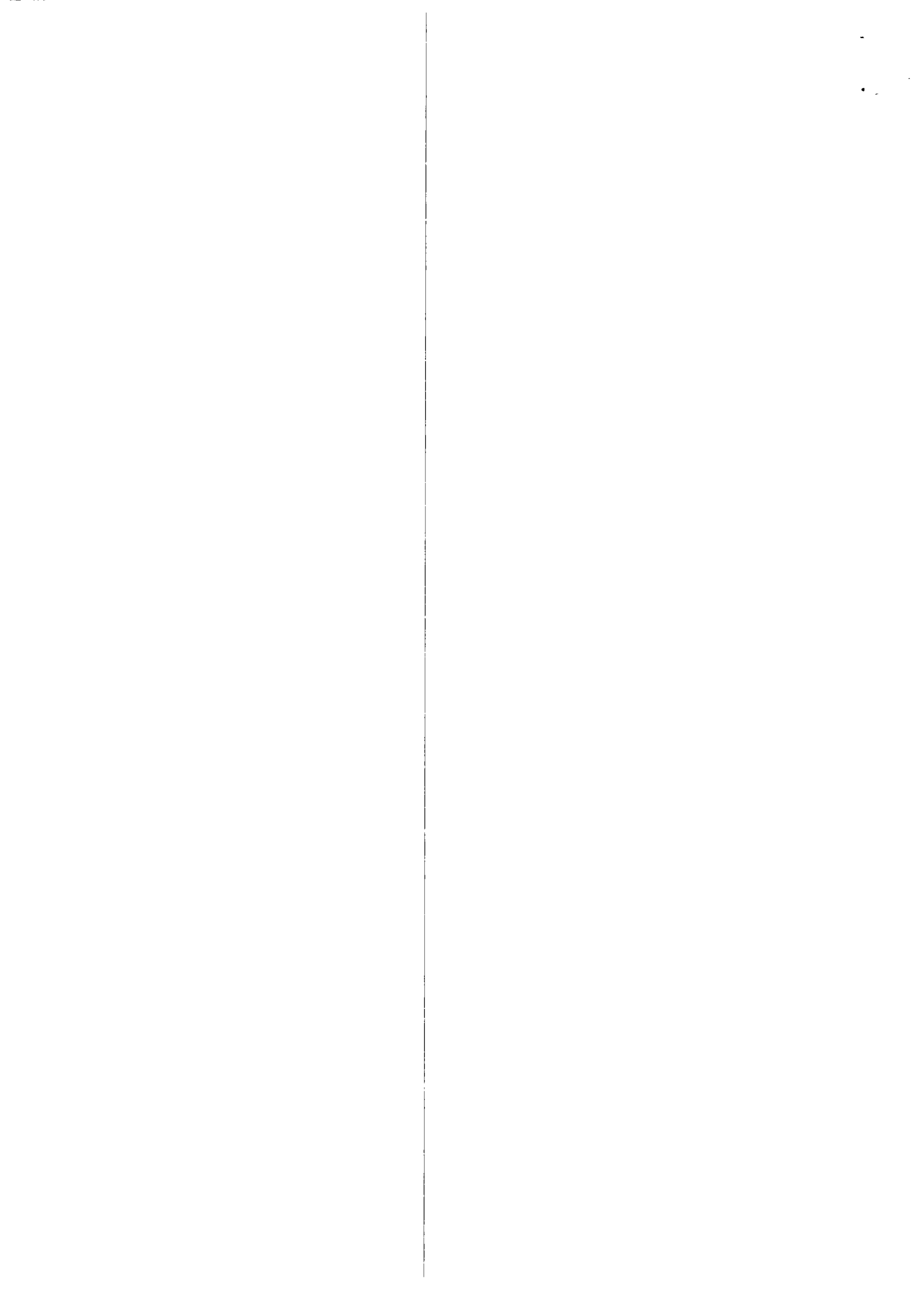
Reviewed By: _____

Date: _____

Approved By: _____

Date: _____







Statement of Budget Execution - Recurrent Expenditure

Entity: 1162-State Department for Livestock

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	762,321,566.25	(762,321,566.25)	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	4,061,800,000.00	(4,061,800,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	24,000,000.00	0.00	0.00	24,000,000.00	2,563,871.90	21,436,128.10	10.68%
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	(1,800.55)	1,800.55	0.00%
Total		24,000,000.00	0.00	0.00	24,000,000.00	4,826,683,637.60	(4,802,683,637.60)	20111.18%
PAYMENTS								
Compensation of Employees	12	1,383,000,000.00	0.00	(58,200,000.00)	1,324,800,000.00	1,299,508,910.90	25,291,089.10	98.09%
Use of goods and Services	13	358,672,295.00	0.00	1,516,619,733.00	1,875,292,028.00	1,133,419,314.30	741,872,713.70	60.44%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	128,200,000.00	0.00	2,686,730,703.00	2,814,930,703.00	3,084,930,703.00	(270,000,000.00)	109.59%
Other Grants and Transfers	16	7,800,000.00	0.00	0.00	7,800,000.00	7,799,999.50	0.50	100.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	12,266,025.00	0.00	(243,185.00)	12,022,840.00	6,278,573.30	5,744,266.70	52.22%
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		1,889,938,320.00	0.00	4,144,907,251.00	6,034,845,571.00	5,531,937,501.00	(3,641,999,181.00)	292.70%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1162-State Department for Livestock

Current Period: JUL-16 To JUN-17

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: 1162-State Department for Livestock

Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	153,000,000.00	0.00	377,100,000.00	530,100,000.00	139,696,625.30	390,403,374.70	26.35%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,748,055,734.00	(1,748,055,734.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	7,586,104,316.00	0.00	(2,219,000,000.00)	5,367,104,316.00	644,830,316.80	4,722,273,999.20	12.01%
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		7,739,104,316.00	0.00	(1,841,900,000.00)	5,897,204,316.00	2,532,582,676.10	5,206,521,639.90	32.72%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	73,000,000.00	0.00	48,200,000.00	121,200,000.00	105,206,861.15	15,993,138.85	86.80%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,963,135,480.00	0.00	(893,449,647.00)	4,069,685,833.00	2,700,376,924.40	1,369,308,908.60	66.35%
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	6,706,000,000.00	0.00	(1,771,102,721.00)	4,934,897,279.00	269,685,225.45	4,665,212,053.55	5.46%
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	153,952,368.00	153,952,368.00	153,952,368.00	0.00	100.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		11,742,135,480.00	0.00	(2,462,400,000.00)	9,279,735,480.00	3,229,221,379.00	8,512,914,101.00	27.50%



Statement of Budget Execution - Development Expenditure
Entity: 1162-State Department for Livestock
Current Period: JUL-16 To JUN-17

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: 1162-State Department for Livestock

Period: JUL-16 To JUN-17

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1162000100		Finance and Procurement Services	28,866,731.00	25,744,015.75	3,122,715.25
	0112000000	Livestock Resources Management and Development	28,866,731.00	25,744,015.75	3,122,715.25
1162000200		AIDS Control Unit	5,122,101.00	4,805,959.90	316,141.10
	0112000000	Livestock Resources Management and Development	5,122,101.00	4,805,959.90	316,141.10
1162000300		Headquarters Administrative and Technical Services	167,550,373.00	158,529,154.70	9,021,218.30
	0112000000	Livestock Resources Management and Development	167,550,373.00	158,529,154.70	9,021,218.30
1162000400		Development Planning Services	11,395,357.00	10,526,376.45	868,980.55
	0112000000	Livestock Resources Management and Development	11,395,357.00	10,526,376.45	868,980.55
1162000500		Sheep and Goats Improvement stations	54,104,851.00	51,215,684.60	2,889,166.40
	0112000000	Livestock Resources Management and Development	54,104,851.00	51,215,684.60	2,889,166.40
1162000600		Headquarters Livestock Production Support Services	1,248,900,229.00	836,388,527.35	412,511,701.65
	0112000000	Livestock Resources Management and Development	1,248,900,229.00	834,847,379.35	414,052,849.65
	0000000000	Default - Non Programmatic	0.00	1,541,148.00	(1,541,148.00)
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162000700		Lenana National Beekeeping Station	32,520,858.00	31,631,279.95	889,578.05
	0112000000	Livestock Resources Management and Development	32,520,858.00	31,631,279.95	889,578.05
1162000800		Animal Production Farms	28,724,645.00	23,921,453.55	4,803,191.45
	0112000000	Livestock Resources Management and Development	28,724,645.00	23,921,453.55	4,803,191.45
1162000900		Animal Production Services	21,659,559.00	20,268,270.00	1,391,289.00
	0112000000	Livestock Resources Management and Development	21,659,559.00	20,268,270.00	1,391,289.00
1162001000		Range Management and Improvement	30,203,508.00	27,807,826.80	2,395,681.20
	0112000000	Livestock Resources Management and Development	30,203,508.00	27,807,826.80	2,395,681.20
1162001100		Livestock Training - Support Services	12,667,487.00	12,066,152.10	601,334.90
	0112000000	Livestock Resources Management and Development	12,667,487.00	12,066,152.10	601,334.90
1162001200		Pastoral Areas Training Centre - Narok	7,503,165.00	6,892,864.20	610,300.80
	0112000000	Livestock Resources Management and Development	7,503,165.00	6,892,864.20	610,300.80
1162001300		Griftu Pastoral Training Centre	10,597,214.00	8,227,368.00	2,369,846.00
	0112000000	Livestock Resources Management and Development	10,597,214.00	8,227,368.00	2,369,846.00
1162001400		Mobile Pastoral Training Unit	8,889,528.00	8,434,962.00	454,566.00
	0112000000	Livestock Resources Management and Development	8,889,528.00	8,434,962.00	454,566.00
1162001500		Dairy Training School	55,987,171.00	55,127,874.90	859,296.10
	0112000000	Livestock Resources Management and Development	55,987,171.00	55,127,874.90	859,296.10
1162001600		Livestock Information Services	18,149,652.00	20,539,929.10	(2,390,277.10)
	0112000000	Livestock Resources Management and Development	18,149,652.00	20,539,929.10	(2,390,277.10)
1162001700		Livestock Education and Extension Services	26,120,111.00	25,610,361.00	509,750.00
	0112000000	Livestock Resources Management and Development	26,120,111.00	25,610,361.00	509,750.00
1162001800		Livestock Breeding and Laboratory Services	14,097,850.00	13,376,020.00	721,830.00
	0112000000	Livestock Resources Management	14,097,850.00	13,376,020.00	721,830.00

1162001900		and Development Apicultural and Emerging Livestock Services	9,250,974.00	8,015,882.60	1,235,091.40
	0112000000	Livestock Resources Management and Development	9,250,974.00	8,015,882.60	1,235,091.40
1162002000		Project Development Monitoring and Evaluation	12,950,847.00	11,878,933.40	1,071,913.60
	0112000000	Livestock Resources Management and Development	12,950,847.00	11,878,933.40	1,071,913.60
1162002100		Veterinary Headquarters	868,245,562.00	583,830,406.65	284,415,155.35
	0112000000	Livestock Resources Management and Development	868,245,562.00	583,830,406.65	284,415,155.35
1162002200		Artificial Insemination Services	63,776,156.00	62,669,706.45	1,106,449.55
	0112000000	Livestock Resources Management and Development	63,776,156.00	62,669,706.45	1,106,449.55
1162002300		Tick Control Programme	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002400		Veterinary Medicines & Immuno-Biological Products Control	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002500		Veterinary Public Health	28,204,727.00	28,459,566.65	(254,839.65)
	0112000000	Livestock Resources Management and Development	28,204,727.00	28,459,566.65	(254,839.65)
1162002600		Leather and Leather Products	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002700		Zoology Services & Pest Control	75,612,481.00	72,657,606.20	2,954,874.80
	0112000000	Livestock Resources Management and Development	75,612,481.00	72,657,606.20	2,954,874.80
1162002800		Disease and Pest Control Services	3,017,630.00	4,034,590.55	(1,016,960.55)
	0112000000	Livestock Resources Management and Development	3,017,630.00	4,034,590.55	(1,016,960.55)
1162002900		AHITI - Ndomba	72,973,383.00	70,346,633.10	2,626,749.90
	0112000000	Livestock Resources Management and Development	72,973,383.00	70,346,633.10	2,626,749.90
1162003000		AHITI - Nyahururu	39,976,706.00	38,798,380.95	1,178,325.05
	0112000000	Livestock Resources Management and Development	39,976,706.00	38,798,380.95	1,178,325.05
1162003100		AHITI - Kabete	119,024,244.00	107,560,833.15	11,463,410.85
	0112000000	Livestock Resources Management and Development	119,024,244.00	107,560,833.15	11,463,410.85
1162003200		Meat Training School - Athi River	40,748,926.00	39,547,013.90	1,201,912.10
	0112000000	Livestock Resources Management and Development	40,748,926.00	39,547,013.90	1,201,912.10
1162003300		Veterinary Investigation Laboratory Services	129,688,212.00	125,900,049.75	3,788,162.25
	0112000000	Livestock Resources Management and Development	129,688,212.00	125,900,049.75	3,788,162.25
1162003400		Veterinary Farms Development	62,427,533.00	56,787,577.35	5,639,955.65
	0112000000	Livestock Resources Management and Development	62,427,533.00	56,787,577.35	5,639,955.65
1162003500		Central Veterinary Laboratory Services - Kabete	79,289,103.00	77,067,980.50	2,221,122.50
	0112000000	Livestock Resources Management and Development	79,289,103.00	77,067,980.50	2,221,122.50
1162003600		Foot and Mouth Disease Control	24,152,246.00	22,593,810.85	1,558,435.15
	0112000000	Livestock Resources Management and Development	24,152,246.00	22,593,810.85	1,558,435.15
1162003700		Pastoral Areas Veterinary Services	6,010,662.00	4,915,582.00	1,095,080.00
	0112000000	Livestock Resources Management and Development	6,010,662.00	4,915,582.00	1,095,080.00
1162003800		Rabies Control	17,687,899.00	17,188,400.00	499,499.00
	0112000000	Livestock Resources Management and Development	17,687,899.00	17,188,400.00	499,499.00
1162003900		Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)	115,817,187.00	115,817,187.00	0.00
	0112000000	Livestock Resources Management and Development	115,817,187.00	115,817,187.00	0.00
1162004000		Mainstreaming sustainable land management (SLM) in Agropastoral production	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00

1162004100		Smallholders Dairy Commercialization Programme	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162004400		Kenya Agricultural and Livestock Research Organization (KALRO)	1,682,930,703.00	2,032,930,703.00	(350,000,000.00)
	0112000000	Livestock Resources Management and Development	1,682,930,703.00	2,032,930,703.00	(350,000,000.00)
1162004500			500,000,000.00	470,000,000.00	30,000,000.00
	0112000000	Livestock Resources Management and Development	500,000,000.00	470,000,000.00	30,000,000.00
1162004600			453,952,368.00	403,952,368.00	50,000,000.00
	0112000000	Livestock Resources Management and Development	453,952,368.00	403,952,368.00	50,000,000.00
1162100100		Regional Pastrol Livelihood Resilience Project	1,748,000,000.00	1,334,685,612.45	413,314,387.55
	0112000000	Livestock Resources Management and Development	1,748,000,000.00	1,334,685,612.45	413,314,387.55
1162100200		Standards and Market Access Programme (SMAP)	576,900,000.00	196,152,089.85	380,747,910.15
	0112000000	Livestock Resources Management and Development	576,900,000.00	196,152,089.85	380,747,910.15
1162100300		Mainstreaming Sustainable Land Management (SLM) in Agropastrol Land	35,000,000.00	23,578,119.45	11,421,880.55
	0112000000	Livestock Resources Management and Development	35,000,000.00	23,578,119.45	11,421,880.55
1162100400		Smallholders Dairy Commercialization Programme	684,135,480.00	520,326,732.50	163,808,747.50
	0112000000	Livestock Resources Management and Development	684,135,480.00	520,326,732.50	163,808,747.50
1162100500			4,817,000,000.00	159,747,630.00	4,657,252,370.00
	0112000000	Livestock Resources Management and Development	4,817,000,000.00	159,747,630.00	4,657,252,370.00
1162100600			411,500,000.00	108,834,335.50	302,665,664.50
	0112000000	Livestock Resources Management and Development	411,500,000.00	108,834,335.50	302,665,664.50
1162100800			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162100900			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101000			336,047,632.00	336,047,632.00	0.00
	0112000000	Livestock Resources Management and Development	336,047,632.00	336,047,632.00	0.00
1162101100			250,000,000.00	250,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	250,000,000.00	250,000,000.00	0.00
1162101200			28,102,721.00	19,051,360.00	9,051,361.00
	0112000000	Livestock Resources Management and Development	28,102,721.00	19,051,360.00	9,051,361.00
1162101300			11,000,000.00	11,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	11,000,000.00	11,000,000.00	0.00
1162101400			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101500			71,200,000.00	71,179,531.15	20,468.85
	0112000000	Livestock Resources Management and Development	71,200,000.00	71,179,531.15	20,468.85
1162101600			20,000,000.00	19,999,999.90	0.10
	0112000000	Livestock Resources Management and Development	20,000,000.00	19,999,999.90	0.10
1162101700			45,000,000.00	45,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	45,000,000.00	45,000,000.00	0.00
1162103400			8,545,030.00	4,416,480.00	4,128,550.00
	0112000000	Livestock Resources Management and Development	8,545,030.00	4,416,480.00	4,128,550.00
1162103600			37,370,080.00	36,852,281.55	517,798.45
	0112000000	Livestock Resources Management and Development	37,370,080.00	36,852,281.55	517,798.45
1162103700			45,982,169.00	29,565,164.00	16,417,005.00
	0112000000	Livestock Resources Management and Development	45,982,169.00	29,565,164.00	16,417,005.00
		Grand Total	15,314,581,051.00	8,862,504,260.75	6,452,076,790.25

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

Prepared By _____

Date: _____

Reviewed By _____

Date _____

Approved By _____

Date _____



Budget Execution by Programme and Economic Classification

Entity: 1162-State Department for Livestock

Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
000000000		Default - Non Programmatic	0.00	1,541,148.00	(1,541,148.00)
	2210000	Goods and Services	0.00	1,541,148.00	(1,541,148.00)
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
011100000		Fisheries Development and Management	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
011200000		Livestock Resources Management and Development	15,314,581,051.00	8,860,963,112.75	6,453,617,938.25
	2110000	Wages and Salary Contributions	1,324,800,000.00	1,302,076,032.30	22,723,967.70
	2210000	Goods and Services	1,956,922,440.00	1,219,257,804.35	737,664,635.65
	2220000	Routine Maintenance	39,569,588.00	21,939,442.10	17,630,145.90
	2620000	Grants and Other Transfers to International Organizations	7,800,000.00	7,799,999.50	0.50
	2630000	Grants & Transfer To Other Govt. Units	6,472,316,536.00	5,767,180,710.25	705,135,825.75
	2640000	Other Transfers and Emergency Relief	412,300,000.00	110,643,635.50	301,656,364.50
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	4,946,920,119.00	278,113,120.75	4,668,806,998.25
	5510000	Repayments on Borrowings from Domestic	153,952,368.00	153,952,368.00	0.00
T000000			9,239,424,367.00	7,813,139,017.80	1,426,285,349.20
	2110000	Wages and Salary Contributions	1,324,800,000.00	1,299,508,910.90	25,291,089.10
	2210000	Goods and Services	1,937,179,440.00	1,210,097,331.75	727,082,108.25
	2220000	Routine Maintenance	37,750,588.00	21,485,043.10	16,265,544.90
	2620000	Grants and Other Transfers to International Organizations	7,800,000.00	7,799,999.50	0.50
	2630000	Grants & Transfer To Other Govt. Units	5,174,112,220.00	4,887,940,298.30	286,171,921.70
	2640000	Other Transfers and Emergency Relief	412,000,000.00	110,343,635.50	301,656,364.50
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	345,782,119.00	275,963,798.75	69,818,320.25
Grand Total			24,554,005,418.00	16,675,643,278.55	7,878,362,139.45

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

Prepared By: _____

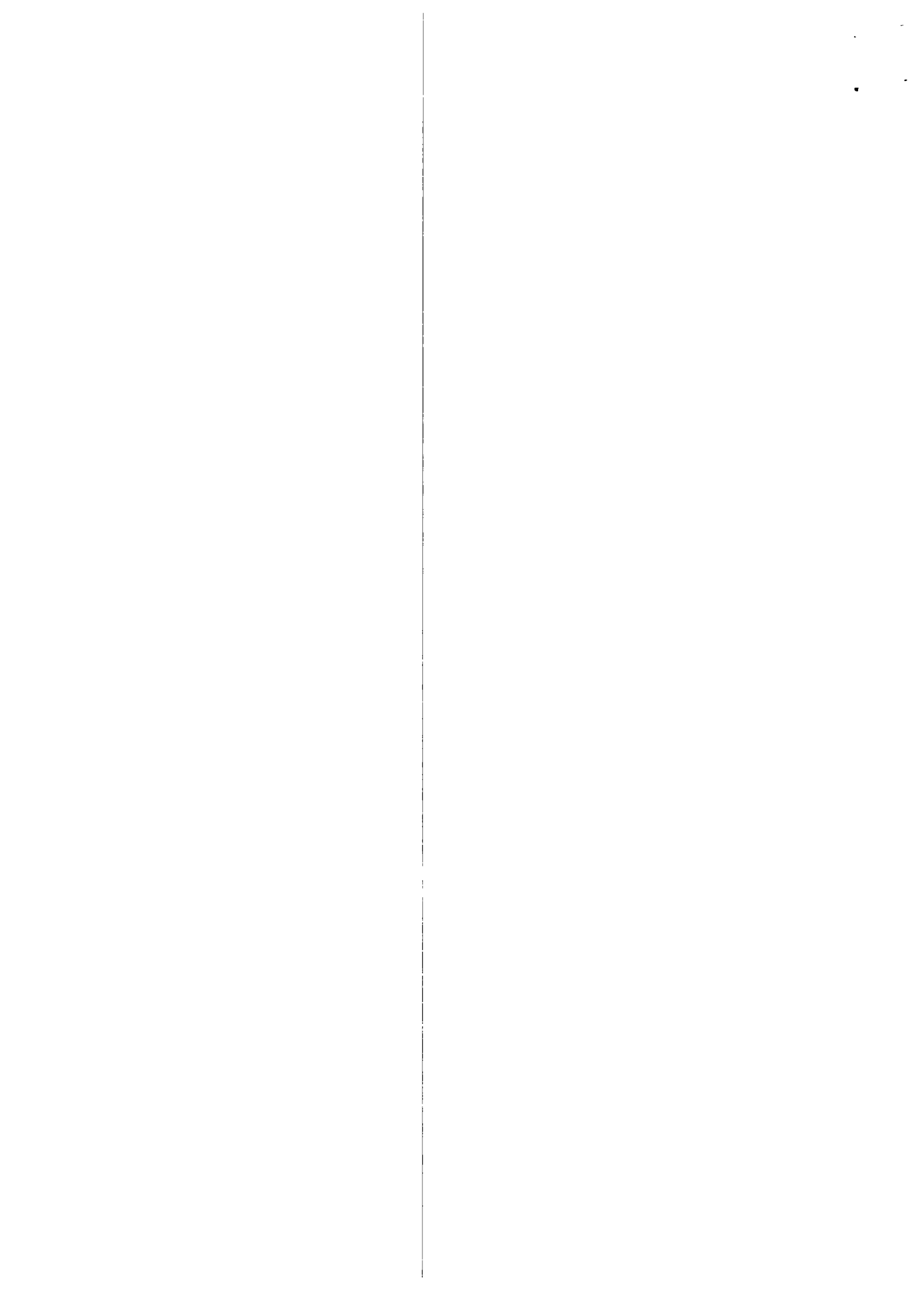
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



F.O. 30

BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

DEV-STATE DEPARTMENT FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209957

Balance as per bank certificate	26,945,305.50
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	595,990,508.50
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	5,456,786,386.00
Bank Balance as per Cash Book	4,887,741,183.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

DEV-STATE DEPARTMENT FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209957

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10004585	02-JUN-17	CAROLINE KARIMI KANURIU	20,000.00
10004586	02-JUN-17	KENYA SCHOOL OF GOVERNMENT - MOMBASA	120,640.00
10004587	02-JUN-17	JANE WATHERERO MAINA	2,192,400.00
10004588	02-JUN-17	DANIEL KIPRONO KETER	14,600.00
10004589	02-JUN-17	ABRAHAM KOSGEY BIWOTT	2,442,850.00
10004590	02-JUN-17	THOMAS NJAU KABUI	941,000.00
10004592	05-JUN-17	WILLIAM KIMUTAI MARITIM	135,456.00
10004593	05-JUN-17	KENYA INSTITUTE OF SUPPLIES MANAGEMENT	104,380.00
10004594	05-JUN-17	ELIZABETH WANJIRU MWAURA	81,000.00
10004595	07-JUN-17	ALBIN RUTO SANG	150,790.00
10004596	07-JUN-17	SIMEON KIPKURGAT CHEPKWONY	1,011,000.00
10004597	07-JUN-17	DAVID MWANIA	350,200.00
10004600	07-JUN-17	JORUM KIRAGU GITONGA	1,907,000.00
10004602	08-JUN-17	SMALLHOLDER DAIRY COMMERCIALSATION PROGRAMME NAKURU	134,147,000.00
10004603	08-JUN-17	ALICE WANGARI WAKABOCHI	375,000.00
10004604	08-JUN-17	TOM MBOYA KINARA	323,800.00
10004605	08-JUN-17	PAUL NDULI MBATHA	973,200.00
10004606	09-JUN-17	REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT	41,069,620.00
10004607	09-JUN-17	FINKEN HOLDINGS LIMITED	9,385,800.00
10004608	09-JUN-17	GRACE ADALA ASIKO	158,000.00
10004609	09-JUN-17	OLIVER BUSOLO	1,299,600.00
10004612	12-JUN-17	AIRWAYS TOURS AND TRAVEL LIMITED	648,300.00
10004617	14-JUN-17	PS THE NATIONAL TREASURY	117,981,500.00
10004618	16-JUN-17	COMMISSIONER OF VAT	27,915.50
10004619	16-JUN-17	NETCOM COMPUTER SYSTEMS LIMITED	511,784.50
10004620	16-JUN-17	GEORGE WAROGA KAMAU	47,700.00
10004621	16-JUN-17	PATRICK MOKAYA OMBAYE	314,000.00
10004622	16-JUN-17	JOSEPHINE NDUNGE MUTISO	800,000.00
10004623	16-JUN-17	HARISON MACHARIA MATHENGE	137,200.00
10004624	16-JUN-17	JOSEPHAT NJENGA MWANGI	137,200.00
10004625	19-JUN-17	NATIONAL HOSPITAL INSURANCE FUND	3,500.00
10004626	19-JUN-17	EPHANTUS NJERU KIURA	9,000.00
10004627	19-JUN-17	GILBERT M'MBOROKI KIAMBI	24,000.00
10004628	19-JUN-17	PAT RUPUNYE LANYASUNYA	24,000.00
10004629	19-JUN-17	MKOJI JOEL NGUTA	17,000.00
10004630	19-JUN-17	ALFRED MURANGO NJAGI	17,000.00
10004631	19-JUN-17	CLAUDIO MNANG'AT SORTUM	24,000.00
10004632	19-JUN-17	GEOFFREY LENYAYON LELENGUYAH	17,000.00
10004633	19-JUN-17	FRANCIS NJOGU MURATHA	24,000.00
10004634	19-JUN-17	STEPHEN KIBET RONO	24,000.00
10004635	19-JUN-17	OMAR BULLE MOHAMED	30,000.00
10004636	19-JUN-17	ANDREW SINGOEI KAPTALAI	30,000.00
10004637	19-JUN-17	ABDI MOHAMMED ALI	30,000.00
10004638	19-JUN-17	THOMAS DICKSON OGOLA	24,000.00
10004639	19-JUN-17	ABDILLAH WARIO GUYO	24,000.00
10004640	19-JUN-17	ALEX ZEPHANIA LUCHELI	17,000.00
10004641	19-JUN-17	CHRISTOPHER KIMEIWUA KUNDER	30,000.00
10004642	19-JUN-17	JACKLINE AUMA OKUBALA	17,000.00
10004643	19-JUN-17	ALI MAALIM BILLOW	17,000.00
10004644	19-JUN-17	KEVIN WANDABWA WASIKE	9,000.00
10004645	19-JUN-17	NICHOLAS LEMISO SUNKULI	8,400.00
10004646	19-JUN-17	JANE GATHENJI	12,750.00
10004647	19-JUN-17	ZIGHE RACHEL MARY MWANDAWIRO	12,750.00

F.O. 30

BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

DEV-STATE DEPARTMENT FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209957

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
10004648	19-JUN-17	PATRICK NJUNU WANYEKI	9,000.00
10004649	19-JUN-17	FATUMA MAYUNGI ULAYA	9,000.00
10004650	19-JUN-17	ANNE CHEBENI BIKETI	12,750.00
10004651	19-JUN-17	SCHOLASTICA CHEPKEMOI KIPSABOI	9,000.00
10004652	19-JUN-17	EMMANUEL O OWINO	9,000.00
10004653	19-JUN-17	PHILEMON KIBET MNABEI	9,000.00
10004654	19-JUN-17	MOHAMUD MOHAMED TULLA	9,000.00
10004655	19-JUN-17	MOHAMED ADOW ALI	9,000.00
10004656	19-JUN-17	NOAH KIPLAGAT RUTTO	9,000.00
10004657	19-JUN-17	INCOME TAX PAYE	27,251.70
10004658	19-JUN-17	NATIONAL SOCIAL SECURITY FUND	1,200.00
10004659	19-JUN-17	CHARLES KISA TOROITICH	30,000.00
10004660	19-JUN-17	JOSEPH MOKAYA	8,400.00
10004661	19-JUN-17	MARTIN MAURICE ONYANGO	30,000.00
10004662	19-JUN-17	MERCY JEPKEMBOI KIPKALES	27,266.90
10004663	19-JUN-17	ELIZABETH WANDA MUTISYA	30,000.00
10004664	19-JUN-17	DENNIS KIRIAMA TOEN	9,000.00
10004665	19-JUN-17	DENNIS KIRIAMA TOEN	8,400.00
10004666	19-JUN-17	DIDACUS OPINGO ITYENG	30,000.00
10004667	19-JUN-17	JOHN NJOROGI KAMAU	9,000.00
10004668	19-JUN-17	LEONARDUS OTIENO AREMO	9,000.00
10004669	19-JUN-17	SALLY JEMUTAI CHEPKOI	17,000.00
10004670	19-JUN-17	PANCRAS TUMNA NGATI	24,000.00
10004671	19-JUN-17	RAJAB OBAMA OUKO	24,000.00
10004672	19-JUN-17	BENSON MAKAU MUNYAO	24,000.00
10004673	19-JUN-17	ROBERT KIMANTHI MWALIMU	8,400.00
10004674	19-JUN-17	JANE WANGARI GAKURE	30,000.00
10004675	19-JUN-17	JOHNSON MUTHOKA NDOLO	24,000.00
10004676	19-JUN-17	JUDY WAIRIMU GACHORA	24,000.00
10004677	19-JUN-17	ESTHER NDUTA WAIRIMU	17,000.00
10004678	19-JUN-17	DAVID MWANGI MUIGAI	12,750.00
10004679	19-JUN-17	PETRONILA NAOMI NANJALA	12,750.00
10004680	19-JUN-17	PETRONILA NAOMI NANJALA	8,400.00
10004681	19-JUN-17	WYCLIFFE KHAEMBA MUREKEFU	30,000.00
10004682	19-JUN-17	IRENE KAGENDO MUTHENGI	17,000.00
10004683	19-JUN-17	IRENE KAGENDO MUTHENGI	14,000.00
10004684	19-JUN-17	MATAYO SIKUNYI WANGALWA	17,000.00
10004685	19-JUN-17	DANIEL PARIKEN SAKUDA	17,000.00
10004686	19-JUN-17	DANIEL PARIKEN SAKUDA	14,000.00
10004687	19-JUN-17	DICKSON ABDALLA LUGONZO	24,000.00
10004688	19-JUN-17	DICKSON ABDALLA LUGONZO	14,000.00
10004689	19-JUN-17	GUYO U SHANDA	24,000.00
10004690	19-JUN-17	MARY JELAGAT SANG	30,000.00
10004691	19-JUN-17	JOSEPHAT WILLIAM SMOLLO	24,000.00
10004692	19-JUN-17	PETER ARUCHO OTIENO	17,000.00
10004693	19-JUN-17	FREDRICK BAYA JEFA	24,000.00
10004694	19-JUN-17	JAMES CHEGE WANGUI	17,000.00
10004695	19-JUN-17	VIVIAN KIPTOO	49,794.70
10004696	19-JUN-17	FELIX ODEMU AYIEDZA	49,794.70
10004697	19-JUN-17	DANIEL KARANJA KIGERA	24,000.00
10004698	19-JUN-17	JOHN THURANIRA NKURARU	17,000.00
10004699	19-JUN-17	WILLIAM KIMUTAI MARITIM	470.00
10004700	19-JUN-17	GABRIEL MWAURA MUNGAI	50,400.00
10004702	23-JUN-17	REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT	79,732,252.00

F.O. 30

BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

DEV-STATE DEPARTMENT FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209957

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10004704	23-JUN-17	OLIVER BUSOLO	1,261,600.00
10004705	23-JUN-17	LUI CHERUIYOT KIRUI	17,000.00
10004706	23-JUN-17	ESTHER NYAKERARIO OPANDE	70,000.00
10004707	23-JUN-17	ESTHER NYAKERARIO OPANDE	77,700.00
10004708	23-JUN-17	JOSEPH SATTY MUNYAO	140,000.00
10004709	23-JUN-17	JOSEPH SATTY MUNYAO	70,000.00
10004710	23-JUN-17	JOSEPH SATTY MUNYAO	239,400.00
10004719	23-JUN-17	MARY OTINGA JUMA	498,500.00
10004720	23-JUN-17	BENARD OUMA ODUOR	70,000.00
10004721	23-JUN-17	JULIETA NJAMBI MUCHAHO	70,000.00
10004722	23-JUN-17	JULIETA NJAMBI MUCHAHO	77,700.00
10004723	23-JUN-17	PS STATE DEPARTMENT FOR AGRICULTURE	117,981,500.00
10004724	24-JUN-17	COMMISSIONER OF INCOME TAX	300,010.50
10004725	24-JUN-17	P.S STATE DEPARTMENT FOR LIVESTOCK	1,000,034.95
10004726	24-JUN-17	COMMISSIONER OF VAT	517,259.45
10004727	24-JUN-17	PEARLTEK KENYA LIMITED	8,183,044.60
10004728	24-JUN-17	PETER ODUOR MUNGAYO	556,700.00
10004729	24-JUN-17	COMMISSIONER OF VAT	61,655.15
10004730	24-JUN-17	FRIMAP AGENCIES	294,000.00
10004731	24-JUN-17	HIGH SEASON COOMUNICATION LIMITED	400,000.00
10004732	24-JUN-17	KENNETH OTIENO ORENGO	106,590.00
10004750	29-JUN-17	AIRWAYS TOURS AND TRAVEL LIMITED	120,000.00
10004752	29-JUN-17	COMMISSIONER OF VAT	12,318.60
10004757	29-JUN-17	VALUABLE INVESTMENTS	134,400.00
10004762	29-JUN-17	CHARLES M MUNYAO	13,177.50
10004764	29-JUN-17	PATRICK MWAMBI MWANYUMBA	14,490.00
10004774	29-JUN-17	INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	69,950.00
10004788	30-JUN-17	JANE KHAYESI LWOYERO	25,376.00
10004791	30-JUN-17	COMMISSIONER OF VAT	102,413.80
10004797	30-JUN-17	FARENA ENTERPRISES	488,900.00
10004806	30-JUN-17	EVANS MUKHUCHI MAKOKHA	221,853.00
10004815	30-JUN-17	REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT	63,281,270.00
10004827	30-JUN-17	RUTH WARUGURU NDUNGU	384,650.00
10004828	30-JUN-17	COMMISSIONER OF VAT	42,672.40
10004830	30-JUN-17	COMMISSIONER OF VAT	66,227.60
10004831	30-JUN-17	COMMISSIONER OF VAT	28,498.95
Total			595,990,508.50
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Amount	
No	Date		
Total			
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			

F.O. 30

BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

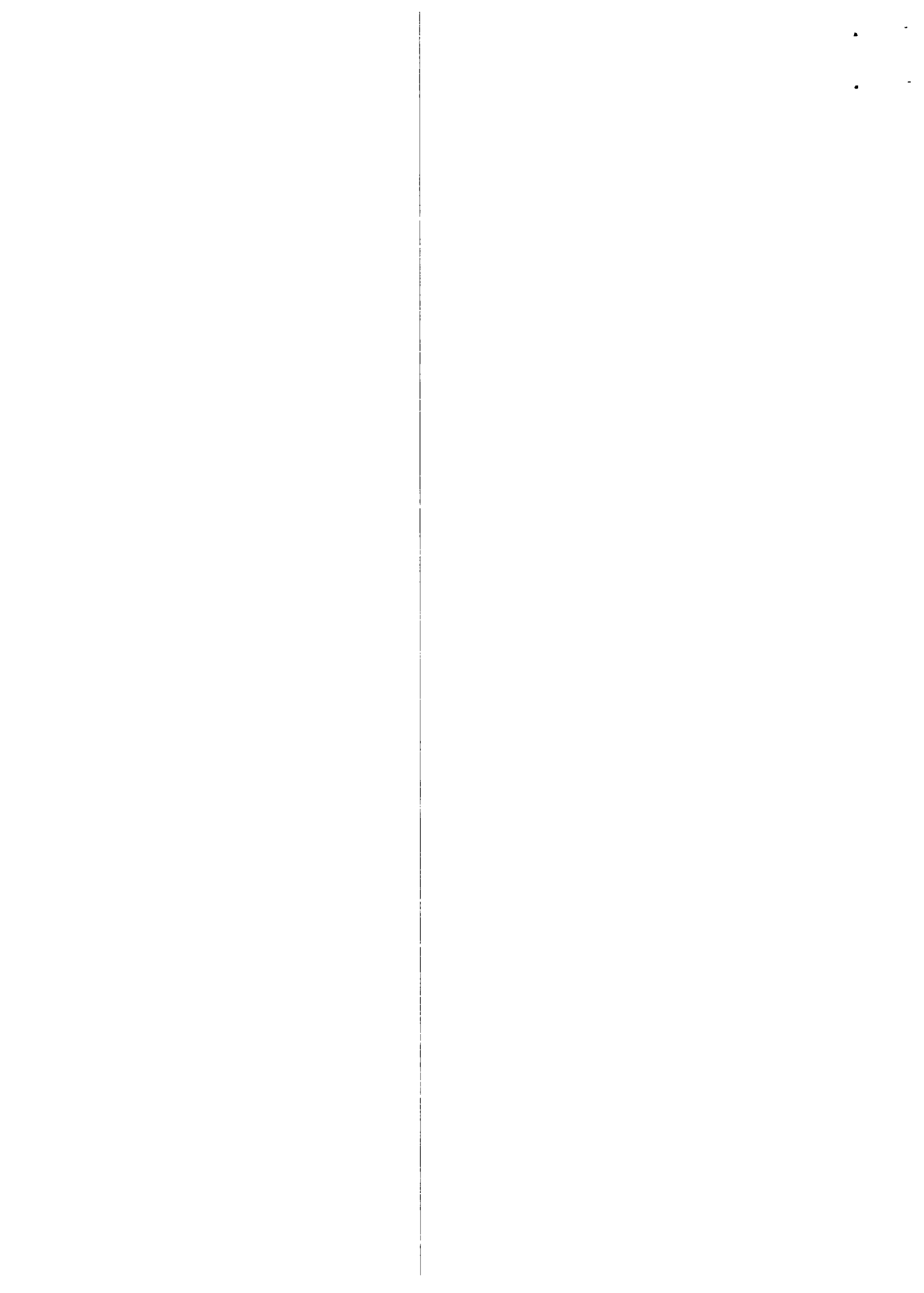
From Date : 01-JUN-17 To : 30-JUN-17

DEV-STATE DEPARTMENT FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000209957

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
11620000443	25-AUG-16	0.00
FT15295DW5RZ	22-OCT-15	8,230,553.00
FT16320NS3SZ	30-NOV-16	70,813,460.00
FT15302W1XGW	29-OCT-15	0.00
11620000261	11-NOV-15	
FT17174F8GWS	30-JUN-17	117,981,500.00
FT15344PCVKK	10-DEC-15	
11620000293	27-NOV-15	
FT160542GRX4	04-APR-16	40,000,000.00
FT160542GRX4	23-FEB-16	40,000,000.00
1162000055	09-SEP-15	
FT1607462BXB	14-MAR-16	116,400,000.00
FT16246C54QM	02-SEP-16	53,464,593.00
FT16246C54QM	01-SEP-16	53,464,593.00
FT17124MDRQP	07-JUN-17	698,475,325.00
FT152538HR5F	09-SEP-15	150,000,000.00
FT15212YGFG2	31-JUL-15	31,151,200.00
FT160827SP8B	22-MAR-16	62,988,030.00
FT16019T4B09	19-JAN-16	0.00
FT16266XFQMJ	20-NOV-15	2,000.00
11620000257	08-OCT-15	
FT170048H3X7	04-JAN-17	9,000,000.00
FT162C54QM	30-SEP-16	
FT17012VX3PW	10-FEB-17	257,287,876.00
FT153166PHF9	12-NOV-15	8,230,555.00
FT17076N33KF	17-MAR-17	27,647,949.00
FT170907F0L6	31-MAR-17	104,554,739.00
11620000443	26-AUG-16	
11620000443	26-AUG-16	
FT16103J29QC	12-APR-16	38,255,215.00
FT15272YHB1V	29-SEP-15	31,136,575.00
11620000256	22-SEP-15	
11620000260	29-OCT-15	
FT1622303KQB	09-SEP-16	178,766,721.00
FT1705203J1Z	21-FEB-17	29,194,312.00
11620000163	30-JUN-16	1,570,759,860.00
FT15281GWP02	08-OCT-15	169,651,030.00
FT16292JYDRC	31-OCT-16	600,000,000.00
FT16309WJFNC	30-NOV-16	70,000,000.00
FT15344PCVKK	10-DEC-15	614,100,000.00
FT16306HQNQV	01-NOV-16	152,115,150.00
FT16306HQNQV	30-NOV-16	153,115,150.00
Total :		5,456,786,386.00



F.O. 30

BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

DEP - STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212632

Balance as per bank certificate	30,736,366.40
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	10,208,095.60
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	28,112,220.05
Bank Balance as per Cash Book	48,640,490.85

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

DEP - STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212632

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
20000380	02-JUN-17	CHAMWA MOTORS limited	388,300.00
20000381	02-JUN-17	GEORGE WAROGA KAMAU	1,196,300.00
20000382	06-JUN-17	THOMAS WAMBUGU MUTHUI	694,980.00
20000383	07-JUN-17	HENRY NGENOH KIPROTICH	143,000.00
20000385	19-JUN-17	RENSAM ENTERPRISES	55,758.60
20000387	20-JUN-17	TRINITY PETROLEUM LIMITED	170,000.00
20000390	24-JUN-17	STATE DEPARTMENT OF LIVESTOCK-NAIVASHA	181,250.00
20000391	24-JUN-17	MATHEWS WAMUKOWA OPWORA	148,810.00
20000392	24-JUN-17	Zackii Medical Clinic	140,420.00
20000393	28-JUN-17	ZEDKA TECHNICAL SERVICES	873,002.00
20000394	28-JUN-17	ADELAIDE AYOYI OGUTU	46,200.00
20000395	28-JUN-17	FILKINGTECH BUSINESS SUPPLIES	426,000.00
20000396	28-JUN-17	FILKINGTECH BUSINESS SUPPLIES	319,000.00
20000397	29-JUN-17	DIVERSE LINKS ENTERPRISES	970,800.00
20000398	29-JUN-17	PATRICK YATICH CHELAL	5,500.00
20000399	29-JUN-17	VIEWSEAL AGENCIES	57,000.00
20000400	29-JUN-17	BIRSTA GENERAL SUPPLIES	217,200.00
20000401	29-JUN-17	DANIEL KIPRONO KETER	164,500.00
20000402	29-JUN-17	DORCAS KARWIRWA INOTI	832,165.00
20000403	30-JUN-17	DANIEL KIPRONO KETER	641,160.00
20000404	30-JUN-17	COMMISSIONER OF VAT	41,644.15
20000405	30-JUN-17	BIRSTA GENERAL SUPPLIES	763,475.85
20000406	30-JUN-17	ANDREW KIPROTICH TUIMUR	420,160.00
20000407	30-JUN-17	WANYAMA INDEJE	778,960.00
20000408	30-JUN-17	RUTH JEBET CHELIMO	532,510.00
Total :			10,208,095.60
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Amount	
No	Date		
		Total :	
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		
FT17020X2M87	20-JAN-17	533,200.00	
FT17012JWM0N	12-JAN-17	999,965.05	
FT17020HHF7P	19-MAY-17	0.00	
NONREF	07-JUN-17	24,611,081.00	
FT160612JYYX	01-MAR-16	0.00	
NONREF	07-JUN-17	385,324.00	
FT17012MHZW4	12-JAN-17	715,000.00	
FT160612JYYX	01-MAR-16	867,650.00	
FT17027GNYGF	19-MAY-17		

F.O. 30

BANK RECONCILIATION

STATE DEPARTMENT FOR LIVESTOCK

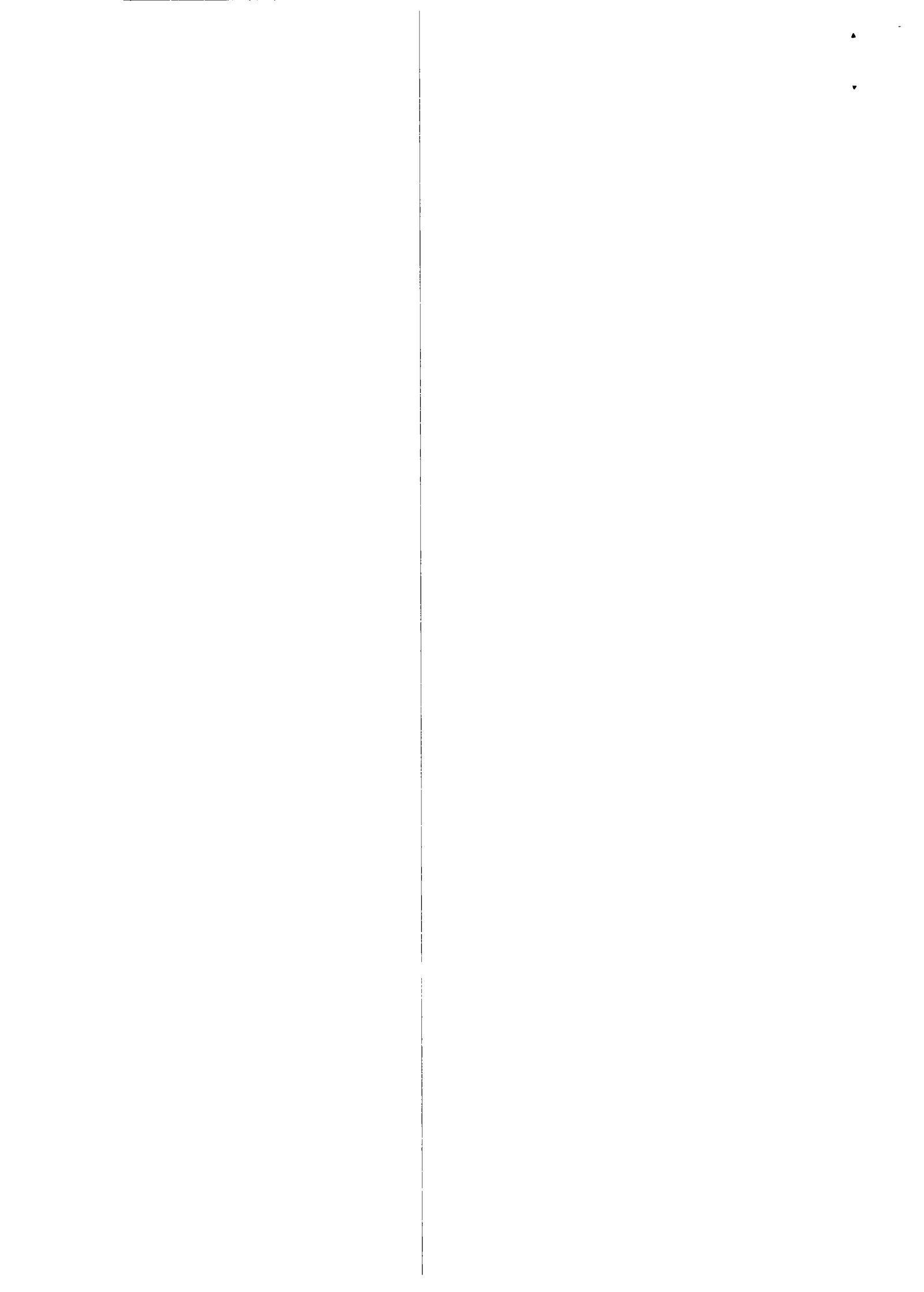
From Date : 01-JUN-17 To : 30-JUN-17

DEP - STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000212632

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
FT170201T5YS	20-JAN-17	0.00
Total :		28,112,220.05



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BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

REC-STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000210109

Balance as per bank certificate	18,809,032.80
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	653,583.60
2. Receipts in Bank Statement not yet recorded in Cash Book	266,345,002.40
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	9,044,247.35
4. Receipts in Cash Book not yet Recorded in Bank Statement	5,922,162,006.90
Bank Balance as per Cash Book	5,683,016,701.05

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

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BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

REC-STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000210109

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
15357	13-JUN-17	JORUM KIRAGU GITONGA	633,500.00
16077	23-JUN-17	SIMON NDIRITU GIKONYO	20,083.60
Total			653,583.60
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
NONREF	29-JUN-17	Cash Deposit	49,700.00
391550	29-JUN-17	Outward Chq	1,350.00
NONREF	30-JUN-17	Inward KEPSS MT 103	34,500.00
NONREF	30-JUN-17	Cash Deposit	84,750.00
NONREF	30-JUN-17	Exchequer issue	150,000,000.00
NONREF	30-JUN-17	202 REFUNDS RTGS	24,986.60
NONREF	30-JUN-17	Inward KEPSS MT 103	95,000.00
NONREF	30-JUN-17	202 REFUNDS RTGS	26,315.80
NONREF	30-JUN-17	202 REFUNDS RTGS	28,400.00
NONREF	30-JUN-17	Exchequer issue	116,000,000.00
Total			266,345,002.40
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
15997	29-JUN-17	Outward KEPSS MT 102 /BENM/ NJUGUNA KURIA STD500001	19,729.60
16015	29-JUN-17	Outward KEPSS MT 102 /BENM/ KIMGEN SUPPLIES COMPANY LIMITED STD003419	330,335.00
16027	29-JUN-17	Outward KEPSS MT 102 /BENM/ GRACE THERU MUNDIA STD500001	18,108.40
16020	29-JUN-17	Outward KEPSS MT 102 /BENM/ SIMON KARIUKI MWAURA STD500001	12,342.00
16241	29-JUN-17	Outward KEPSS MT 103 /BENM/ HUMPHRIES MWENESI AFANDA STD003564	11,069.10
15994	29-JUN-17	Outward KEPSS MT 102 /BENM/ JOSEPH MUNYOROKU WACHIRA STD500001	19,729.60
15967	29-JUN-17	Outward KEPSS MT 102 /BENM/ MAURINE WANJIKU KARIUKI STD500001	14,188.20
16516	30-JUN-17	Outward KEPSS MT 102 /BENM/ EUNICE WAHITO WANGUI STD003562	28,400.00
16345	30-JUN-17	Outward KEPSS MT 102 /BENM/ ALEXANDER NUNDU RANDA STD003562	28,400.00
16341	30-JUN-17	Outward KEPSS MT 102 /BENM/ HARO TURE HARO STD003562	28,400.00
16400	30-JUN-17	Outward KEPSS MT 102 /BENM/ MARY WANGUI KIONI STD003562	28,400.00
16417	30-JUN-17	Outward KEPSS MT 102 /BENM/ RAHAB WAIRIMU NGUGI STD003562	28,400.00
16515	30-JUN-17	Outward KEPSS MT 102 /BENM/ CECILIA WANGARI GACHECHE STD003562	28,400.00
16348	30-JUN-17	Outward KEPSS MT 102 /BENM/ LEONARD GITHUNGO WAIGWA STD003562	28,400.00
16204	30-JUN-17	Outward KEPSS MT 102 /BENM/ DORINE NYAMOITA MICHA STD003501	11,069.10

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BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

REC-STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000210109

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			Amount
No	Date		
16224	30-JUN-17	Outward KEPSS MT 102 /BENM/ STEPHEN KINYANJUI KABUI STD003501	11,069.10
16207	30-JUN-17	Outward KEPSS MT 102 /BENM/ CECILIA MWONGE STD003501	11,069.10
16209	30-JUN-17	Outward KEPSS MT 102 /BENM/ NDEGE KARISA STD003501	11,069.10
15976	30-JUN-17	Outward KEPSS MT 102 /BENM/ LILIAN MUHINDI STD003501	11,069.10
16662	30-JUN-17	Outward KEPSS MT 102 /BENM/ JOB MOMANYI KOMBO STD003332	26,315.80
16651	30-JUN-17	Outward KEPSS MT 102 /BENM/ LILIAN MUKUHI MBURU STD003332	26,315.80
16494	30-JUN-17	Outward KEPSS MT 103 /BENM/ STEPHEN GITHENYA MUTHONI STD003562	28,400.00
15905	29-JUN-17	Outward KEPSS MT 102 /BENM/ ELIZABETH NDUNDA NYANGARA STD500001	30,562.00
15871	29-JUN-17	Outward KEPSS MT 102 /BENM/ SIMON KARIMI WACHIRA STD500001	23,934.40
15973	29-JUN-17	Outward KEPSS MT 102 /BENM/ MARY WANGARI RUKANA STD500001	15,642.55
15821	29-JUN-17	Outward KEPSS MT 102 /BENM/ MARTIN KAITHIA MUNGANIA STD500001	32,116.00
15866	29-JUN-17	Outward KEPSS MT 102 /BENM/ RUTH NYASUGUTA OMARIBA STD500001	12,342.00
15933	29-JUN-17	Outward KEPSS MT 102 /BENM/ SAMMY MUTISYA MUSILA STD500001	19,729.60
15984	29-JUN-17	Outward KEPSS MT 102 /BENM/ KELVIN KYALO MUINDI STD500001	15,642.55
15868	29-JUN-17	Outward KEPSS MT 102 /BENM/ NJERI PHYLLIS JOSEPH STD500001	13,153.00
15929	29-JUN-17	Outward KEPSS MT 102 /BENM/ GLADYS KERUBO MOSOTI STD500001	32,116.00
15820	29-JUN-17	Outward KEPSS MT 102 /BENM/ FLORENCE CHEROP CHEPKWONY STD500001	30,562.00
16451	30-JUN-17	Outward KEPSS MT 102 /BENM/ FRANCISCAH MUTHONI NGATIA STD003329	49,703.20
16643	30-JUN-17	Outward KEPSS MT 102 /BENM/ JAMES CHEGE WARUHIU STD003332	28,942.90
16578	30-JUN-17	Outward KEPSS MT 102 /BENM/ EQUITY BANK LIMITED STD003450	1,311,544.15
16262	30-JUN-17	Outward KEPSS MT 102 /BENM/ ONDIEKI ORARE IMP2905877	387,800.00
15974	30-JUN-17	Outward KEPSS MT 102 /BENM/ DANIEL MURUNGA STD003501	15,813.00
15983	30-JUN-17	Outward KEPSS MT 102 /BENM/ CATHERINE LUBISA STD003501	11,069.10
16221	30-JUN-17	Outward KEPSS MT 102 /BENM/ MARION NJERI MUNGAI STD003501	10,542.00
16197	30-JUN-17	Outward KEPSS MT 102 /BENM/ BEATRICE BULIMO OMBWAYO STD003501	11,069.10
15890	30-JUN-17	Outward KEPSS MT 102 /BENM/ MATHEWS WAMUKOWA OPWORA 2STD003533	150,000.00
16198	30-JUN-17	Outward KEPSS MT 102 /BENM/ ALBERT ETYANG OVI STD003501	15,813.00
16219	30-JUN-17	Outward KEPSS MT 102 /BENM/ GLADYS ADIRA STD003501	11,069.10

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BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

REC-STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000210109

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			Amount
No	Date		
16199	30-JUN-17	Outward KEPSS MT 102 /BENM/ GEORGE KIBULA OJUOK STD003501	15,813.00
16227	30-JUN-17	Outward KEPSS MT 102 /BENM/ FRANKLINE MWIKA STD003501	11,069.10
15891	30-JUN-17	Outward KEPSS MT 102 /BENM/ MATHEWS WAMUKOWA OPWORA 2STD003534	150,000.00
16212	30-JUN-17	Outward KEPSS MT 102 /BENM/ SELINE AWUOR OLUOCH STD003501	11,069.10
16213	30-JUN-17	Outward KEPSS MT 102 /BENM/ JACKLINE AGWEYU STD003501	11,069.10
15951	30-JUN-17	Outward KEPSS MT 102 /BENM/ JOSEPH KIMANZI STD003501	15,813.00
16666	30-JUN-17	Outward KEPSS MT 102 /BENM/ MICHAEL OCHIENG' OGOLA STD003332	26,315.80
16514	30-JUN-17	Outward KEPSS MT 102 /BENM/ FRANCIS KIPKEMOI KURUI STD003562	28,400.00
16658	30-JUN-17	Outward KEPSS MT 102 /BENM/ ARNOLD ODHIAMBO OLAL STD003332	27,566.70
16526	30-JUN-17	Outward KEPSS MT 102 /BENM/ NICHOLLAS MUTUA KITUKUYU IMP2979315	63,130.00
15952	30-JUN-17	Outward KEPSS MT 102 /BENM/ FELISTER MALELU STD003501	11,069.10
16174	30-JUN-17	Outward KEPSS MT 102 /BENM/ VICTOMAT GENERAL SUPPLIES STD003323	330,284.50
15892	30-JUN-17	Outward KEPSS MT 102 /BENM/ MATHEWS WAMUKOWA OPWORA SDT 003560	150,000.00
16188	30-JUN-17	Outward KEPSS MT 102 /BENM/ FLORENCE CHEROP CHEPKWONY IMP2905875	174,952.80
16668	30-JUN-17	Outward KEPSS MT 102 /BENM/ FRANCIS KIPKEMOI KURUI STD003332	26,315.80
16513	30-JUN-17	Outward KEPSS MT 102 /BENM/ MICHAEL OCHIENG' OGOLA STD003562	28,400.00
16648	30-JUN-17	Outward KEPSS MT 102 /BENM/ BENSON SIMBI WANYAMA STD003332	27,566.70
16527	30-JUN-17	Outward KEPSS MT 102 /BENM/ ELIZABETH SYOMITI MUTUNGA STD0101	630,000.00
16546	30-JUN-17	Outward KEPSS MT 102 /BENM/ LEMAIDUK KAMUNYUO STD003499	15,813.00
16669	30-JUN-17	Outward KEPSS MT 102 /BENM/ CECILIA WANGARI GACHECHE STD003332	26,315.80
16554	30-JUN-17	Outward KEPSS MT 102 /BENM/ THOMAS NJAU KABUI STD003814	350,000.00
16260	30-JUN-17	Outward KEPSS MT 102 /BENM/ SIMEON KIPKURGAT CHEPKWONY IMP2999360	1,312,226.00
16300	30-JUN-17	Outward KEPSS MT 102 /BENM/ CHERUIYOT KIPKURUI STD003562	28,400.00
16664	30-JUN-17	Outward KEPSS MT 102 /BENM/ STEPHEN MAITHYA KAVOO STD003332	26,315.80
16645	30-JUN-17	Outward KEPSS MT 102 /BENM/ EMILY J KANDIE STD003332	27,983.00
16646	30-JUN-17	Outward KEPSS MT 102 /BENM/ JOSEPH CHEGE KIMANI STD003332	27,566.70
16650	30-JUN-17	Outward KEPSS MT 102 /BENM/ PATRICK GITUMA STD003332	26,315.80
16665	30-JUN-17	Outward KEPSS MT 102 /BENM/ KIRUI GILBERT STD003332	26,315.80

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BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

REC-STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000210109

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			Amount
No	Date		
16379	30-JUN-17	Outward KEPSS MT 102 /BENM/ RUTH BOSIBORI ONDITI STD003562	28,400.00
16529	30-JUN-17	Outward KEPSS MT 102 /BENM/ PRISCILLAH NYAWIRA WAMBUGU STD000504	12,650.40
16265	30-JUN-17	Outward KEPSS MT 102 /BENM/ PETER MUNENE WACHIRA IMP2999361	1,256,551.00
16217	30-JUN-17	Outward KEPSS MT 102 /BENM/ FRANCIS MUSA STD003501	11,069.10
16201	30-JUN-17	Outward KEPSS MT 102 /BENM/ MESHACK OGUTU STD003501	10,014.90
16206	30-JUN-17	Outward KEPSS MT 102 /BENM/ ANGELA ODHIAMBO STD003501	11,069.10
15818	30-JUN-17	Outward KEPSS MT 102 /BENM/ BENJAMIN NDUNDA STD003501	11,069.10
15831	30-JUN-17	Outward KEPSS MT 102 /BENM/ HILDA ATETWE STD003501	11,069.10
16214	30-JUN-17	Outward KEPSS MT 102 /BENM/ JOHN GACUNGA KIBUNYA STD003501	11,069.10
16215	30-JUN-17	Outward KEPSS MT 102 /BENM/ CATHERINE NUNGARI NGANGA STD003501	11,069.10
16220	30-JUN-17	Outward KEPSS MT 102 /BENM/ SERA MERAB NAMBOZO STD003501	11,069.10
16225	30-JUN-17	Outward KEPSS MT 102 /BENM/ JOHN MUHUNGURA KIMANI STD003501	11,596.20
16200	30-JUN-17	Outward KEPSS MT 102 /BENM/ JOHN MBAKA STD003501	15,813.00
16202	30-JUN-17	Outward KEPSS MT 102 /BENM/ JOYCE AMALEMBA STD003501	11,069.10
16210	30-JUN-17	Outward KEPSS MT 102 /BENM/ MILLICENT ANYANGO STD003501	11,069.10
16205	30-JUN-17	Outward KEPSS MT 102 /BENM/ KEZIAH KARABAHI STD003501	11,069.10
16216	30-JUN-17	Outward KEPSS MT 102 /BENM/ MEDINA MINAGE STD003501	11,069.10
16203	30-JUN-17	Outward KEPSS MT 102 /BENM/ PAULINE GACHERU STD003501	11,069.10
16226	30-JUN-17	Outward KEPSS MT 102 /BENM/ STEPHEN KINYANJUI MBUGUA STD003501	11,069.10
16565	30-JUN-17	Outward KEPSS MT 103 /BENM/ FRIMAP AGENCIES STD003689	630,000.00
15416	30-JUN-17	Outward KEPSS MT 102 /BENM/ TUSKER MATTRESS LIMITED STD003393/1	207,758.70
15415	30-JUN-17	Outward KEPSS MT 102 /BENM/ TUSKER MATTRESS LIMITED STD003391/1	98,426.30
16218	30-JUN-17	Outward KEPSS MT 102 /BENM/ JACKLINE OWEGI STD003501	11,069.10
15991	30-JUN-17	Outward KEPSS MT 102 /BENM/ PHILIPINE MARITINE STD003501	11,069.10
15914	30-JUN-17	Outward KEPSS MT 102 /BENM/ SILAS KIPCHUMBA CHESAMET STD003501	11,069.10
Total :			9,044,247.35

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

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BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

REC-STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000210109

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
50159KQV6	15-JAN-15		1,054,190.00
11620000444	26-AUG-16		113,700,000.00
FT15012JYKSG	12-JAN-15		
120	03-DEC-14		
FT15008DR4KX	08-JAN-15		
11620000247	09-SEP-15		
FT14297GC93K	24-OCT-14		
FT14297GC93K	24-OCT-14		
FT15225Q0VYV	13-AUG-15		4,000,000.00
11620000246	13-JUL-15		
FT15296X82X3	15-DEC-15		834,700.00
FT15296X82X3	23-OCT-15		834,700.00
FT16015PNTZH	30-JUN-16		
FT1531C7Y3J	10-NOV-15		4,500,000.00
11620000456	29-AUG-16		575,729.50
4310Y3PX8	14-OCT-14		
FT1529X82X3	26-OCT-15		834,700.00
11620000448	29-AUG-16		0.00
11620000414	30-JUN-16		146,000,000.00
5012JKSX	12-JAN-15		
5012JKSX	12-JAN-15		
11620000278	07-OCT-15		
FT17011PYLZR	30-JUN-17		201,900.00
11620000279	07-DEC-15		
15035PXP6M	04-FEB-15		105,990.00
11620000269	09-NOV-15		
14302YRYSM	29-OCT-14		226,700.00
11620000410	16-AUG-16		
nON REF	10-MAR-17		38,600,000.00
11620000266	15-SEP-15		
FT15134RP7HM	14-MAY-15		
11620000446	29-AUG-16		235,309.50
5012JYKSX52	12-JAN-15		
11620000415	30-JUN-16		101,100,000.00
FT1708364TP8	03-APR-17		500,000,000.00
11620000394	30-JUN-16		0.00
11620000273	03-NOV-15		
FT1708364TP8	03-APR-17		95,000,000.00
FT152399HGXB	27-AUG-15		
FT14309F99YS	05-NOV-14		
FT1525994BMO	16-SEP-15		
FT153354W1SP	01-DEC-15		100,000,000.00
FT153354W1SP	01-DEC-15		100,000,000.00
FT153022GDD7	29-OCT-15		103,000,000.00
FT153022GDD7	29-OCT-15		103,000,000.00
FT14307SL725	03-NOV-14		50,000,000.00
FT14307SL725	03-NOV-14		50,000,000.00
14303QN6X6	30-OCT-14		128,580.00
nonref	30-JUN-16		
4353S9PHR	19-DEC-14		152,500.00
11620000462	30-JUN-16		140,000,000.00

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BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

REC-STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000210109

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
FT1708364TP8	03-APR-17	
FT15358NSRX7	23-FEB-16	
FT15358NSRX7	24-DEC-15	
FT15358NSRX7	24-DEC-15	
11620000268	29-OCT-15	
FT17020311XH	30-JUN-17	17,190.65
FT15264Q79FX	21-SEP-15	702,000.00
FT15042DGQ5P	11-FEB-15	
FT15042DGQ5P	11-FEB-15	
FT153354W1SP	01-DEC-15	
11620000249	24-AUG-15	
5007R5YTV	07-JAN-15	
11620000416	30-JUN-16	598,550.00
11620000449	29-AUG-16	271,075.70
FT15280WNSC5	07-OCT-15	
FT15338XKXM4	17-AUG-16	
11620000134	15-DEC-15	0.00
11620000416	17-AUG-16	
11620000416	30-JUN-16	
11620000416	30-JUN-16	
FT5296MQDYC	15-DEC-15	32,800.00
11620000402	18-JUN-16	
FT16292WNG1B	31-OCT-16	32,500,000.00
11620000250	03-AUG-15	
11620000446	29-AUG-16	15,000.00
FT15057886YR	26-FEB-15	60,000.00
FT15035PXP6M	04-FEB-15	105,990.00
FT15162WTD	11-JUN-15	0.00
FT15238HP6X8	26-AUG-15	32,620.00
11620000409	16-AUG-16	100,000,000.00
FT17018F9TQJ	30-JUN-17	490,435.00
503735D2M	06-FEB-15	99,900.00
11620000410	30-JUN-16	70,000.00
FT17165N7QQK	30-JUN-17	0.00
FT17108968X1	02-MAR-17	400,000,000.00
11620000445	26-AUG-16	150,309.50
11620000417	17-AUG-16	
11620000417	30-JUN-16	
FT17069R4W70	03-APR-17	1,474,000,000.00
FT17005KHBS0	30-JUN-17	62,750.00
11620000465	30-JUN-16	376,800,000.00
11620000418	30-JUN-16	3,062,403.00
FT15012JYKSX	12-JAN-15	
FT153280QQ6N	24-NOV-15	378,050.00
5030G324W	30-JAN-15	36,400.00
5030G324W	29-JAN-15	164,800.00
1FT12444	09-FEB-16	
FT150082SHYZ	08-JAN-15	
FT153096LLQ	05-NOV-15	50,000.00
FT152115PBJQ	04-AUG-15	70,500.00
FT152166T1GL	04-AUG-15	

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BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

REC-STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000210109

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
11620000417	30-JUN-16	11,200.00
11620000264	13-JAN-16	
11620000433	30-JUN-16	70,000.00
FT15358NSRX7	07-APR-16	102,000,000.00
FT15358NSRX7	24-DEC-15	102,000,000.00
11620000410	30-JUN-16	0.00
15035XP6M	04-FEB-15	
11620000451	29-AUG-16	7,571.40
FT16105V1BT0	14-APR-16	43,900,000.00
11620000455	29-AUG-16	1,743.10
11620000430	30-JUN-16	682,911.00
FT1602788N51	27-JAN-16	113,000,000.00
FT1602788N51	27-JAN-16	113,000,000.00
4289QLDN2	16-OCT-14	32,588.80
11620000265	26-AUG-15	
5042DGQ5P	11-FEB-15	
5042DGQ5P	11-FEB-15	
FT1604090299	10-FEB-16	70,000.00
11620000443	26-AUG-16	185,300,000.00
11620000270	30-NOV-15	
11620000416	30-JUN-16	90,650.00
FT150920HM60	02-APR-15	
FT16134C1B3B	13-MAY-16	0.00
FT15162WTD	24-FEB-16	
FT15091B1KTL	01-APR-15	
FT15091B1KTL	01-APR-15	
1620000390	30-JUN-16	0.00
FT1513NSGZJ	23-APR-15	16,000,000.00
FT17165N7QQK	30-JUN-17	
11620000274	09-NOV-15	
11620000245	15-JUL-15	
11620000445	26-AUG-16	
11620000447	29-AUG-16	49,375.40
50721Q411	13-MAR-15	19,294.60
11620000452	29-AUG-16	7,320.00
FT15007R5YTV	08-JAN-15	
FT15007R5YTV	07-JAN-15	
11620000457	29-AUG-16	32,800.00
11620000263	03-AUG-15	
FT14289W63F3	16-OCT-14	
1162000028	22-SEP-15	
nonref	30-JUN-16	281,527,611.80
FT17165MBQ98	30-JUN-17	831,192.80
FT1706197B0M	18-APR-17	458,000,000.00
FT15261C7GZY	18-SEP-15	129,445.00
11620000453	30-JUN-16	7,320.00
FT160916YC3L	31-MAR-16	190,000,000.00
5153W68KL	02-JUN-15	96,191.60
11620000267	09-OCT-15	
11620000450	29-AUG-16	63,266.85
150920HM60	02-APR-15	

F.O. 30

BANK RECONCILIATION
STATE DEPARTMENT FOR LIVESTOCK

From Date : 01-JUN-17 To : 30-JUN-17

REC-STATE DEPT. FOR LIVESTOCK

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000210109

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
11620000251	01-OCT-15	0.00
11620000464	30-JUN-16	5,300,000.00
FT16077PJV9P	17-MAR-16	60,690.00
11620000454	29-AUG-16	266,000,000.00
FT172148SR6D	30-JUN-17	
FT15181455JS	30-JUN-15	
11620000458	29-AUG-16	0.00
11620000413	16-AUG-16	15,061.70
Total :		5,922,162,006.90

