

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 08 APR 2025 DAY OF TUESDAY

TABLED BY:	DEPUTY LEADER OF MAJORITY PARTY
CLERK-AT THE-TABLE:	P MUKA



THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR LIVESTOCK
DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE, 2024**



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024**

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
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1. ACRONYMS AND GLOSSARY OF TERMS

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
CBK	Central Bank of Kenya
IFMIS	Integrated Financial Management Information System
KELCOP	Kenya Livestock Commercialisation Project
TWENDE	Towards Ending Drought Emergencies
DRIVE	De-Risking, Inclusion and Value Enhancement of Pastoral Economies
AHITI	Animal Health and Industry Training Institute
KMC	Kenya Meat Commission
KDB	Kenya Dairy Board
VMD	Veterinary Medicines Directorate
KAGRC	Kenya Animal Genetic Resource Centre
KVB	Kenya Veterinary Board
KENTTEC	Kenya Tsetse and Trypanosomiasis Eradication Council
KLDC	Kenya Leather Development Council

2. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Livestock Development together with State Department for Crop Development formed the Ministry of Agriculture and Livestock Development under the Cabinet Secretary who is in charge of the overall goal for Agriculture sector to achieve innovative, commercially oriented and competitive agriculture supported by the sector strategic objective of creating an enabling environment for agricultural development, increased access to markets, institutional reforms and increased youth involvement in Agriculture.

Mandate: To promote, regulate and facilitate livestock production for socio-economic development and industrialization.

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: To develop sustainable diversified integrated production systems for increased agricultural productivity, food security and incomes in Kenya.

(b) Key Management

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

1. Cabinet Secretary's Office
2. Principal Secretary's Office
3. Directorate of Veterinary Services
4. Directorate of Livestock Production
5. Directorate of Livestock Policy, Research and Regulations

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

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No.	Designation	Name
1	Cabinet Secretary	DR. ANDREW KARANJA
2	Accounting Officer	HON. JONATHAN MUEKE
3	Directorate of Veterinary Services	DR. ALLAN AZEGELE
4	Directorate of Livestock Production	BISHAR ELMI
5	Directorate of Livestock Policy, Research and Regulations	DR. CHRISTOPHER WANGA, PhD, MBA, MPH&E (EBS, MBS, OGW)

(d) Fiduciary Oversight Arrangements

Audit committee activities

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

Public Finance Management Committee

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

Senior Management Committee

- Scrutinize the MTEF Budget and make recommendations
- Approve the key projects to be financed in the budget
- Review budget policy statement
- Approve the Appropriation Bill

(e) Entity Headquarters

P.O. Box 34188-00100
Kilimo House
Cathedral Road
NAIROBI, KENYA

Entity Contacts

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

(f) Entity Bankers

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

(g) Independent Auditors

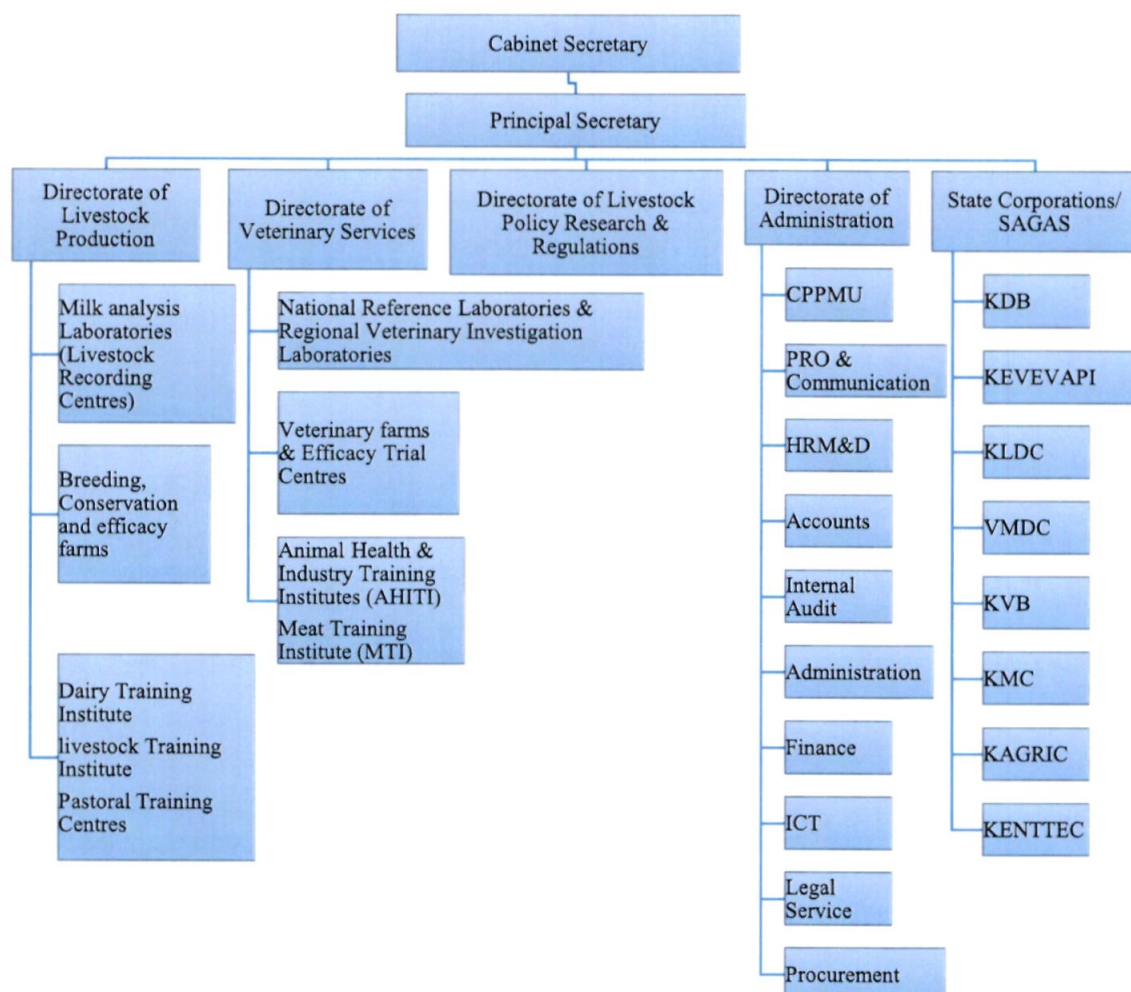
Auditor - General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(h) Principal Legal Adviser

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

3. STATEMENT OF GOVERNANCE

Organogram of the State Department for Livestock Development



Management Committees Established

1. Public Finance Management Standing Committee

- ensuring that there is prioritization on resources
- regularly reviewing, monitoring budget implementation and
- advice on the entities accounts
- identifying risks and implementation of appropriate measures to manage such risks or anticipated changes impacting on the entity;
- reviewing on a regular basis the adequacy and integrity of the entity's internal control,

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- (monitoring timely resolution of audit issues)

2. *Budget Implementation Committee:*

- Advice on absorption of the budget
- Put the necessary control measures in place to ensure the State Department complies with relevant rules and regulations.
- Prioritize areas for financing

3. *Project Implementation Committee*

- Track implementation of development projects
- Advice on implementation of development projects particularly on prioritization
- Coordinate the various players involved for effective implementation of development projects

4. *State Department Human Resource Management Advisory Committee*

- Advise the Authorized Officer on Human Resource Management matters

5. *State Department Performance Management Committee*

- Coordinates performance appraisal of staff
- Recommends rewards/sanctions based on performance

AUDIT COMMITTEE

The Public Finance Management Act, 2012 section 73(5) and Public Finance Management Regulation, 2015 section 174(1) requires that each public entity shall establish an Audit Committee. The Audit Committee form a key element in the governance process by providing an independent expert assessment of the activities of top management, the quality of the risk management, financial reporting, financial management and internal audit, to the Accounting Officers.

Another important role is to ensure that external audit recommendations are fully addressed, that the quality of internal audit is of an appropriate standard and that line management has full regard to internal audit recommendations. Properly exercised, their role is vital in being the watchdog for the independence of internal audit and in ensuring that the information made available to the owners (the stakeholders) is reliable thereby enabling them to make judgements about the quality of the management and the future prospects for the public entity.

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The Principal Secretary for Statement for Livestock do understand the above roles of the audit committee in ensuring proper oversight.

As per the National Treasury guidelines each is suppose establish an audit committee, which in our case should serve the state departments for crops and Livestock. The State Department for Livestock is not required to have its own separate audit committee. Section 174(8) of PFM Regulations only requires each Accounting Officer of a ministry to ensure that the audit committee is adequately funded and supported.

The last term of Audit Committee Members ended in April, 2023 in accordance with section 177. (1) of PFM Regulations which states that Members of audit committees shall be appointed, for a term of three years and shall be eligible for re-appointment for a further term of three years. Already the process is initiated by writing to the Cabinet Secretary requesting for recruitment of Audit Committee members.

RISK MANAGEMENT POLICY FRAMEWORK

Section 165(1) of PFM Regulations 2015 requires Accounting Officers to develop risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations

As a state department we do understand the purpose and objectives of a risk management policy and we have already initiated process of establishing a risk policy for this state department. Currently we are at the stage of risk identification which is key in the process.

COMPLIANCE WITH LAWS AND REGULATIONS AMONG OTHERS

The State Department for Livestock Development is compliant to various laws and regulations that govern public institutions, key among others, it is guided by the following legal instruments:

1. The Constitution of Kenya
2. Public Finance Management Act (PFMA)
3. Public Procurement and Assets Disposal Act 2015
4. Public Officers Ethics Act

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Key Statutes

S/No	Name of Statute	Year
	Animal Diseases Act Cap 364	1965
	Branding Of Stock (Cap. 357)	1907
	Cattle Cleansing (Cap. 358)	1908
	Dairy Industry (Cap. 336)	1958
	Hide, Skin And Leather Trade (Cap. 359)	1987
	Kenya Meat Commission (Cap. 363)	1950
	Rabies (Cap. 365)	1932
	Uplands Bacon Factory (Cap. 362)	1945
	Veterinary Surgeons And Veterinary Para-Professionals (No. 29 of 2011)	2011
	Fertilizers And Animal Foodstuffs (Cap. 345)	1967

Legal Instruments that Establish State Corporations under SDLD

S/No	Name of State Corporation	Establishment Instrument
1.	Kenya Veterinary Vaccines Production Institute (KEVEVAPI)	Regulation for the establishment of KEVEVAPI
2.	Kenya Dairy Board (KDB)	The Dairy Industry Act Cap 336
3.	Kenya Veterinary Board (KVB)	
4.	Veterinary Medicines Council (VMC)	Regulation for the establishment VMD
5.	Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)	
6.	Kenya Animal Genetic Resources Centre (KAGRC)	1. Regulation for the establishment of CAIS (1946) 2. Regulation for the establishment KAGRIC (2011)
8.	Kenya Leather Development Council	Kenya Leather Development Council Order, 2011

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Policies

S/No	Name of Policy	Year
1.	1. Animals Disease Act Cap 364; a) Regulations under this Act- Notifiable Diseases Under Section 2 [L.N. 147/1965, L.N. 328/1966, L.N. 56/1977.] b) Animal Diseases (Compulsory Rinderpest Vaccination) Rules, 1964. [L.N. 232/1964.] c) Animal Diseases Rules, 1968 [L.N. 244/1968, L.N. 120/1969, L.N. 21/1971, L.N. 259/1974, L.N. 381/1988, L.N. 127/2007.] d) Animal Diseases (Birds) Rules [Cap. 213 (1948), Sub. Leg.] e) Animal Diseases (Foot-And-Mouth Disease) Rules [Cap. 213 (1948), Sub. Leg.] f) the Animal Diseases (Control of Pig Diseases) Rules [L.N. 71/1966, L.N. 78/2006.] g) the Animal Diseases (Compulsory Foot and Mouth Vaccination) Rules, 1966 [L.N. 91/1966.] h) the Animal Diseases (Hatcheries) Rules, 1985[L.N. 47/1985.] i) Fees and Payments Prescribed Under Section 15 [L.N. 185/1966, L.N. 149/1967, L.N. 252/1967, L.N. 29/1968, L.N. 229/1970, L.N. 204/1971, L.N. 145/1972, L.N. 108/1973, L.N. 158/1975, L.N. 100/1980, L.N. 276/1995, L.N. 15/1996, L.N. 98/1998.] 2. Hides, Skins and Leather Industry Act Cap 359. 3. Hide, Skin and Leather Trade Rules, 1990 L.N. 55/1990, L.N. 200/1995 4. Meat Control Act Cap 356; a) Declaration of Animals Under Section 2 [L.N. 117/1975.] b) Meat Control (Slaughterhouse) Regulations, 1973 [L.N. 213/1973, L.N. 123/2007.] c) L.N. 124/2007 d) Meat Control (Inspection Fees) Regulations, 1974 [L.N. 12/1974, L.N. 221/1976, L.N. 35/1977, L.N. 325/1989, L.N. 96/1995.] e) Meat Control (Poultry Meat Inspection) Regulations, 1975 [L.N.	1965

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	191/1975.] f) Meat Control (Transport of Meat) Regulations, 1976 [L.N. 42/1976, L.N. 428/1989, L.N. 310/1996.] g) Meat Control (Slaughterhouses) (Licensing) Regulations, 1996 [L.N. 311/1996, L.N. 126/2007.] h) Meat Control (Importation of Meat and Meat Products) Regulations, 2001 [L.N. 28/2001.] i) Specification of Fees [L.N. 164/2001.] j) Meat Control (Local Slaughterhouse) Regulations, 2010 k) the Meat Control (Local Slaughterhouses) Regulations, 2010 Section 3, L.N. 110/2010. l) Meat Control (Local Slaughterhouses) (Licensing) Regulations, 2011 m) Declarations of Export Slaughterhouses Under Meat Control (Export Slaughterhouses) Regulations 5. Branding of Stock Act Cap 357; a) the Branding of Stock Rules. 6. 167-Branding of Stock Act (Dominant Letters) Order, 2016 7. Cattle Cleansing Act (Prescription of Effective Tick Destroying) Agents, 2013 a. Prescription of Effective Tick-Destroying Agents Under Section 2 [L.N. 5/1979, L.N. 37/1987, L.N. 173/1994.] b. Prescription of Cleaning Methods [L.N. 194/1979.] Cattle Cleansing Areas Under Section 4 [L.N. 165/1978, L.N. 191/1978, L.N. 3/1979.] [L.N. 192/1967.]	
2.	1. Dairy Industry Act Cap 366; a) Days Appointed for the Commencement of the Act Under Section 1(2) [L.N. 364/1958.] b) Dairy Industry (Returns, Reports and Estimates) Regulations [L.N. 534/1958.] c) Dairy Industry (Returns, Reports and Estimates) (Scheduled Areas) Order [G.N. 4542/1958, L.N. 167/1959, G.N. 2389/1961.] L.N. 85/2006	2010

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	e) Areas Prescribed Under Regulation 1 [L.N. 289/1961, L.N. 191/1962, L.N. 113/1964, L.N. 114/1964.] f) Dairy Industry (Election of Delegates) Regulations [L.N. 511/1959.] g) Prescribed Areas Under Regulation 1961 [L.N. 290/1961, L.N. 192/1962, L.N. 455/1962, L.N. 521/1962, L.N. 565/1962, L.N. 329/1964, L.N. 382/1964, L.N. 60/1966, L.N. 21/1969. 2. Cattle Cleansing Act (Prescription of Effective Tick Destroying Agent), 2003 3. The Veterinary Surgeons and Veterinary Paraprofessionals Act 2011 4. The Veterinary Surgeons and Veterinary Paraprofessionals Regulations [Legal Notice 48 of 2013]	
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4. STATEMENT BY THE CABINET SECRETARY/CHAIRMAN STATEMENT



DR. ANDREW MUTHIA KARANJA, PhD

I am pleased to present this summary highlighting the performance of the agriculture sector, with a specific focus on livestock, over the past financial year. The agriculture sector remains of paramount importance in Kenya's socio-economic landscape, serving as a cornerstone of the nation's development and livelihoods. With the majority of the Kenyan population directly or indirectly reliant on agriculture, the sector significantly contributes to employment, food security, and economic growth. Livestock continues to be a vital source of food and nutrition security, household income, and

employment, engaging over 50 percent of the agricultural labor force. Additionally, it provides essential raw materials for agro-based industries and supports the livelihoods of more than 10 million Kenyans living in the Arid and Semi-Arid Lands (ASALs).

The Kenya Vision 2030 continues to identify livestock as one of the key drivers of the economic pillar, expected to propel the economy to a projected 10 percent annual growth. The livestock sub-sector's role in economic development remains significant, with livestock production contributing 3.6 percent of the National Gross Domestic Product (GDP), as reported in the Economic Survey Report of 2023. The sector's importance is further underscored in the implementation of the Government's Bottom-Up Economic Transformation Agenda (BETA), where livestock is a key player in the Agriculture Pillar by focusing on three priority value chains: Leather, Dairy, and Beef.

To fully actualize its economic significance and role in national development, the State Department for Livestock Development (SDLD) has continued to implement the Livestock Resources Management and Development Programme. This program, comprising five sub-programmes—Livestock Policy Development and Capacity Building; Livestock Production and Management; Livestock Products Value Addition and Marketing; Food Safety and Animal Products Development; and Livestock Diseases Management and Control—remains aligned with the Agriculture Sector Transformation Strategy (ASTGS), existing agricultural policies, and other regional and international commitments. These include the Sustainable Development Goals (SDGs), particularly SDG No. 2 on ending hunger, achieving food security, and promoting sustainable agriculture; Africa Agenda 2063; and the Comprehensive Africa Agricultural Development Programme (CAADP). Our approach is also guided by the UN global Food Systems Transformation Agenda 2030, which offers emerging opportunities for Kenya, especially concerning the impact of climate change on agriculture.

During the last financial year, we realized the following key achievements: 1,176 students graduated from livestock training institutions; 198,095 TLUs were insured; 93,000 hectares of rangeland were restored or protected; 30.80 million doses of assorted animal vaccines were produced; 1,159 Animal Health interns were engaged; 4,568.6 million litres of milk were produced; 787,439 doses of bull semen and 35,053 doses of goat semen were produced to improve livestock breeding; Dairy Goat Artificial Insemination Centre established to the level of 100%

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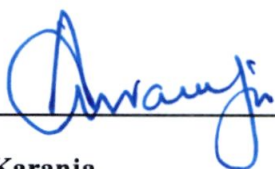
completion level; 881.86 million litres of milk were processed; 870,000 metric tons of meat were produced; 1,303 New Jobs Created in the leather value chain; and 14,211 hides and skins delivered to tanneries;

Over the last financial year, the livestock sector faced a unique set of challenges and opportunities, primarily due to the high rainfall experienced across many parts of the country. While this rainfall was a welcome relief from the prolonged drought conditions of previous years, it also brought about challenges such as flooding, waterlogging, and an increase in livestock diseases associated with wet conditions. These issues affected forage quality, caused infrastructure damage, and increased the prevalence of waterborne diseases, thereby testing the resilience of our livestock sector. In response, the ministry, in collaboration with key stakeholders, implemented a series of interventions, including enhanced drainage and water management projects, the distribution of disease-resistant fodder, and the initiation of vaccination campaigns targeted at waterborne diseases.

While disease outbreaks continued to pose challenges, particularly in the wake of increased rainfall, I am pleased to report that through robust vaccination campaigns, disease surveillance, and rapid response mechanisms, we successfully mitigated the impact of several potential epidemics. The livestock sector has demonstrated remarkable resilience and progress, but we recognize the need for ongoing support, innovation, and adaptive strategies to address the dual challenges of climate variability and disease management. These efforts are crucial to securing a sustainable and prosperous future for both our farmers and our nation.

As we continue to navigate the challenges and harness the opportunities within the livestock sector, I extend my heartfelt appreciation to the dedicated and tireless staff led by the Principal Secretary for the State Department for Livestock Development, Hon. Jonathan Mueke. Their unwavering commitment, expertise, and diligence have been instrumental in driving the sector's growth and resilience, particularly in the face of climatic variability. The success we have achieved is a testament to the dedication and expertise of our ministry staff and their collaborative partnerships with counties, research institutions, and international organizations.

Signed _____



Date _____

18/11/2024

Dr. Andrew Karanja,
Cabinet Secretary,
Ministry of Agriculture and Livestock Development

5. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER



Hon. Jonathan Mueke, CBS

During the period under review, the State Department for Livestock Development (SDLD) continued to implement Kenya Vision 2030, which identifies the Agricultural Sector as a key driver of the economic pillar, expected to propel the economy toward the projected 10 percent annual economic growth. In the implementation of the Government's "Bottom-Up Economic Transformation Agenda" (BeTA), the livestock sub-sector remains a critical driver in achieving 100 percent national food and nutrition security while providing raw materials for agro-industries, particularly within the

dairy, meat, eggs, honey, and leather value chains. On the global stage, the livestock industry contributes to attaining the Sustainable Development Goals (SDGs), especially SDG No. 2, which focuses on ending hunger, achieving food security, improving nutrition, and promoting sustainable agriculture.

To fully realize its economic significance and role in national development, the State Department for Livestock Development (SDLD) has implemented the Livestock Resources Management and Development Programme, which consists of five sub-programmes: Livestock Policy Development and Capacity Building; Livestock Production and Management; Livestock Products Value Addition and Marketing; Food Safety and Animal Products Development; and Livestock Diseases Management and Control.

The approved budget for SDLD for the FY 2023/24 was the total budget allocation of Kshs. 11,621 million which includes Kshs. 5,934. million for recurrent budget and Kshs. 5,694 million for the development budget. The actual expenditure for the year was Kshs. 8,047 million resulting in fund absorption levels of 70%.

To create an enabling environment for the growth of the livestock sub-sector, the Veterinary Surgeons and Veterinary Paraprofessionals Act Reviewed (Veterinary Practice Bill 2024) was subjected to stakeholder consultation and national validation. Cumulatively, the Food and Feed Safety Coordination Bill was presented to the Cabinet and forwarded to the Parliament, the Animal Health Bill, Veterinary Public Health Bill, the Animal Welfare and Protection Bill; and the Animal Production Professionals and Technicians Bill were presented to the Cabinet. To provide skilled manpower for the livestock industry, 1,176 students graduated from livestock sub-sector training institutions, and 1,159 animal health interns were engaged. This is in addition to infrastructure modernization at reference and regional veterinary investigation laboratories, livestock industry training institutions, farms, and stations.

To increase livestock production and productivity, the establishment of the KVB Resource Centre was at 100% completion level and the establishment of 13 KVB regional offices commenced.

To promote livestock and livestock products market access, the establishment Livestock Export Zone at Bachuma, Taita Taveta County was at 72% completion rate. To enhance beef production and marketing, 3 feedlots in Baringo, Meru, and Wajir were at various stages of development.

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Marketed milk production rose by 6.9 percent from 754.3 million litres valued at KSh 36.9 billion in 2022 to 806.6 million litres valued at KSh 41.0 billion in 2023 as a result of improved pastures and fodder. To increase investment in hides, skins, leather and leather products industry, infrastructure was developed at Kenya Leather Industrial Park in Kenanie, Machakos which includes a Common Effluent Treatment Plant, 4 industrial warehouses and two boreholes that were at 85% completion level. Access roads, electricity, perimeter fences and water systems were also developed by multi-agency institutions at the Leather Industrial Park.

To enhance livestock disease and pest control, the capacity of the Kenya Veterinary Vaccines Production Institute continued to be enhanced to comply with Good Manufacturing Practices and to ensure the availability of vaccines for timely response in disease control. During the period, 30.80 million assorted vaccines were produced and availed to livestock keepers. To enhance livestock disease diagnosis, the construction and equipping of the Bio-Safety Level 3 Laboratory attained 82% completion level.

To enhance livestock breeding, the government is establishing a State-of-the-Art Embryo Transfer Facility at Kenya Animal Genetic Resource Centre (KAGRC) which is 80% complete. In addition, **20,000 straws** of sexed-semen for Friesian, Ayrshire and Jersey breeds of dairy cattle were availed to farmers at a subsidized rate of **Kshs. 2,900** down from the market rate of **Kshs. 8,000** through KAGRC.

Despite the sector's economic significance, it did not reach its full potential due to several emerging issues and challenges. Among the emerging issues were the reduction in demand from the hospitality industry, and the increased frequency of climate-related events such as drought and flooding, which were exacerbated by the high rainfall experienced during the year. These conditions led to reduced production and productivity in some value chains and exacerbated issues like increased prevalence of livestock diseases.

The challenges that constrained the expected outputs of the sub-sector included inadequate budgetary allocation, limited human resources, and austerity measures affecting project implementation. There were also challenges related to weak collaboration between the National and County governments, particularly in data and information sharing for decision-making; high costs of inputs for livestock production; inadequate markets and marketing infrastructure; the prevalence of livestock pests and diseases; inadequate quality control systems affecting production and trade; and insufficient policy, legislative, and institutional arrangements. Furthermore, lengthy timelines in policy formulation, limited access to credit and insurance services due to high-interest rates and the risks associated with agricultural lending, limited collaboration among agricultural research institutions, and low adoption of researched technologies added to the sector's difficulties. To enhance programme and project performance, the following recommendations are paramount: the need to embrace alternative financing mechanisms such as Public-Private Partnerships (PPPs) to bridge resource gaps; the adoption of climate-smart technologies to mitigate the impacts of climate change and other emerging issues; the actualization of the Land Commercialization Initiative to unlock new large-scale private farms operated by commercial agribusiness ventures focused on livestock, pasture, and fodder production; and the advancement of digitization

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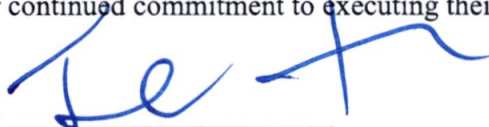
strategies to enhance the use of ICT in service delivery. Adequate budgetary allocation to targeted programmes is also essential, as is the need for Parliament to fast-track the enactment of relevant pending legislation to strengthen the legal and institutional framework within the sector.

Additional recommendations include adopting tax measures such as zero-rating key livestock inputs to ensure the affordability of farm inputs, strengthening livestock research and dissemination mechanisms, modernizing livestock industry training institutions and farms/stations, promoting the adoption of science and superior genetic technologies in livestock production, and facilitating investments in agro-processing hubs to create markets for agricultural produce.

To overcome the challenges and risks identified, the State Department for Livestock Development has embraced a digitization strategy to enhance the use of ICT in service delivery. The Department has also enhanced monitoring and evaluation processes to ensure the effective and efficient utilization of resources for the timely achievement of desired results. Improved data and information sharing, along with strengthened collaboration between the National and County governments, particularly in decision-making, remain crucial for the successful implementation of programmes and projects.

I wish to extend my sincere thanks to the Directors of the various Directorates within the State Department for Livestock Development for their leadership. I am also deeply grateful to the staff for their continued commitment to executing their duties diligently and effectively.

Signed: _____



Date: _____

18/11/24

Jonathan Mueke, CBS
Principal Secretary,
State Department for Livestock Development

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**6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES
FOR THE FY2023/2024**

Introduction

Programme: Livestock Resource Management and Development

Strategic Objective: To promote, regulate and facilitate the livestock industry for socio-economic development and industrialization.

Introduction

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

The key strategic objectives for the State Department for Livestock as per the Strategic Plan (2023-2027) are to:

- To provide an enabling policy, legal and institutional framework for livestock resource development.
- To increase livestock production and productivity.
- To improve value addition, market access and trade for livestock and livestock products.

Progress on the attainment of Strategic Objectives through Performance Contracting:

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

Progress on the attainment of Strategic Objectives

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Livestock Resources Management and Development	To provide an enabling policy, legal and institutional framework for livestock resource development.	Enabling environment for livestock industry development	Livestock Bills developed/reviewed	Food and Feed Safety Coordination Bill approved by the National Assembly and forwarded to the Senate for Concurrence; Animal Health Bill; Veterinary Public Health Bill; Animal	The Bills were at various stages of development.

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				Welfare and Protection Bill; Animal Production Professionals and Technicians Bill were finalized, presented to the Cabinet and forwarded to Attorney General for onward submission to the Parliament; and Veterinary Surgeons and Veterinary Paraprofessionals Act Reviewed (Veterinary Practice Bill 2024) was subjected to stakeholders consultation and national validation and ready for submission to Attorney General for onward submission to the Parliament; and Draft Dairy Industry Bill was	

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				subjected to national validation;	
			Livestock Regulations developed/reviewed	Livestock Identification and Traceability Regulations was forwarded to Cabinet for approval and onward forwarding to Parliament	The Regulations support effective trade in Livestock
			Livestock Plans/Strategies developed/reviewed	Livestock Master plan developed	Livestock data was collected in the household level through farmer registration /profile initiatives
	Increase production and productivity	Improved livestock production and productivity	Share of livestock sector contribution to GDP (%)	3.8	Improvement was attributed to increase in marketed value of livestock and livestock products by 6.9%
			Average milk yield per cow day (Litres)	3.77	There was gradual uptake of modern breeding technologies.

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
			Amount of milk produced (Million litres)	4,568.6	Increase in milk production was as a result of favourable weather conditions that resulted to improved pastures and fodder.
			Percentage change in post-harvest losses in milk (%)	5	Reduction in milk post-harvest losses was attributed to gradual utilization of the installed 350 milk coolers countrywide.
			Quantity of leather produced (MT)	8,152.4	There was inadequate capacity due to incomplete Kenya Leather Industry Park - Kenanie
			Jobs Created in the leather value chain	1,303	There was inadequate capacity due to incomplete Kenya Leather

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
					Industry Park - Kenanie among other common manufacturing facilities for leather products.
			Average carcass weight per cow (Kgs)	127	Improvement in average carcass weight per cow was attributed to gradual uptake of modern livestock breeding technologies
			Amount of meat produced (MT) ('000')	870	The meat source was cattle, sheep/goat, camel, donkey, pigs, chicken and rabbits.
			Amount of honey produced (MT) ('000')	21.754	There was delays in establishment of bulking sites and

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
		Enhanced control of livestock diseases and pests	No. of tsetse surveillances conducted	4	Surveillance done for Contagious Bovine Pleuropneumonia, Foot and Mouth Disease, Highly Pathogenic Avian Influenza and Rift Valley Fever.
		Enhanced diagnostic capacity for animal diseases	Completion and equipping of BSL 3 laboratory (%)	82% completion level	The progress was delayed due to unavailability of funds
		Increased production of vaccines for prevention of livestock diseases	No. of doses of vaccines administered	30.8 million	Vaccines produced by Kenya Veterinary Vaccines Production Institute (KEVEVA PI)
	Improve market access and trade	Increased livestock enterprise commercialization	Feedlots established	Construction of 2 feedlots were on going: Kiburu feedlot in Meru County was at 80% completion rate and Hadado in Wajir County feedlot was at	

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				20% completion rate	
			Volume of milk processed (Million Litres)	881.86	Marketed milk production rose by 6.9% as a result of improved pastures and fodder and implementation of Dairy Industry Regulations 2021.
		Establishment of Kenya Leather Industrial Park	% of completion	85	Common Effluent Treatment Plant (CETP) was at 85% complete and Four (4) industrial warehouses were at 70% Completion.
	Improve resilience for ASAL communities	Improved livelihoods in ASAL	Area of rangeland restored or protected (HA)	93,000	Erratic weather condition e.g. flooding made some of the targeted areas

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
					inaccessibl e.

7. MANAGEMENT DISCUSSION AND ANALYSIS

The major achievements during FY 2021/22-2023/24 on livestock policy development and capacity building included: The Veterinary Policy Sessional Paper No. 2 of 2020 and Livestock Policy Sessional Paper No. 3 of 2020 were approved by Parliament; Leather Development Policy and Livestock Insurance Policy were developed and forwarded to the Cabinet. On legal frameworks; Livestock Bill 2023 resubmitted to the Attorney General (AG), Dairy Industry Act (Cap. 336) Reviewed-Draft Bill in place; The Animal Health Bill, 2023; the Veterinary Public Health Bill, 2023; and the Animal Welfare and Protection Bill, 2023 was submitted to the AG; Hides Skins and Trade Industry Act reviewed awaiting processing by the AG through a Miscellaneous Amendment Bill; Veterinary Surgeons and Veterinary Paraprofessionals (VSVP) Act 2011 reviewed to Veterinary Practicing Bill, 2023 awaiting stakeholder engagement; Draft Animal Production Professionals (APP) Bill, 2023 subjected to stakeholder engagement and national. In regard to regulations, Veterinary Surgeons and Veterinary Paraprofessionals (VSVP) Act 2011, (Veterinary Medicines Directorate) (Amendment) Regulations 2023) was finalized and gazetted; LITS Regulations finalized awaiting gazette and Draft Livestock Regulations undergone public stakeholder engagement and awaiting national validation. On Livestock Master Plan development, livestock infrastructure data was collected and household livestock baseline data collected commenced.

On institutional strengthening, veterinary investigation laboratories, livestock industry training institutions, livestock farms and stations infrastructure were modernized. Establishment of Kenya Veterinary Board Resource Centre was completed. To strengthen institutional capacity; 2,632 students graduated from livestock industry training institutions, 2,944 animal health interns engaged and 3,663 livestock value chain actors were trained.

To increase livestock production and productivity; 2.54 million straws of bull semen and 35,053 of goat semen were produced and distributed, 1 million litres of liquid nitrogen was produced and distributed; Dairy Goat Artificial Insemination Centre and Construction of Embryo transfer laboratory were completed; hatchery and poultry house for multiplication of indigenous chicken at Marimanti in Tharaka Nithi County was established and pig multiplication units were completed at Ngong and Dairy Training Institute in Naivasha. To improve livelihood resilience of pastoralists a total 198,095 livestock were insured against drought benefitting 226,554 pastoralists in ASAL areas, 77.2 million doses of livestock vaccines administered covering 12 million livestock, and 94,000 hectares of rangelands restored/protected. .

To promote livestock and livestock products market access: a model feedlot was developed at Chemongoch in Baringo County while construction of 2 feedlots were on going: Kiburu feedlot in Meru County was at 80% completion rate and Hadado in Wajir County feedlot was at 20% completion rate. To promote agro-industry, 2,614 million litres of milk were formally marketed. To increase investment on hides, skins, leather and leather products industry, civil infrastructure was developed at Leather Industrial Park in Kenanie, Machakos which comprise a Common Effluent Treatment Plant and industrial warehouse were developed to 85% completion level.

To enhance livestock disease and pest management, Lamu Livestock Export Zone was initiated and Livestock Export Zone at Bachuma-Taita Taveta County was at 72% completion rate; 77.2

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million doses of assorted vaccines for livestock were produced; and tsetse and trypanosomiasis were suppressed in 6 belts. To enhance animal diseases diagnosis, 8 veterinary laboratories were audited for ISO 17025:2017 accreditation while 8 regional and satellite laboratories were rehabilitated; Bio-Safety Level 3 (BSL3) Laboratory at Kabete Central Veterinary Laboratories (CVL) attained 82% completion level.

During the 2025/26 - 2027/28 MTEF period, the SDLD will continue to implement the Livestock Resources Management and Development Programme and the five sub-programmes. The programme aims at realization of the agricultural pillar under **“Bottom-Up Economic Transformation Agenda”** key priority programmes in dairy, leather and meat value chains among other MTP IV programmes.

In the Leather Value Chain Development, the State Department targets to increase incomes from KShs. 15 Billion to 120 Billion by 2027; Increase job opportunities from 17,000 to 100,000; avail 3 million hides and 18 million skins to tanneries annually and train flayers in 2,102 slaughter points. The interventions for delivery of the expected outcomes includes: Completion and operationalization of the Kenya Leather Industrial Park, Kenanie is expected to double the tanning capacity for both wet blue and finished leather; establish Leather Science Institute, Ngong among others.

In the Dairy Value Chain Development, the State Department aims to increase annual milk production from 4.6 to 10 billion litres by 2027; increase average production per cow per day from 2.5 litres to 7.5 litres; increase market share of processed and formally marketed milk from 30% to 50%. To achieve on the targeted milestones, the SDLD will install a total of 650 milk coolers in 45 counties to enhance market access and reduce post-harvest losses from 6% to 3%; install of 220 milk coolers in 36 counties by December 2024; implement of quality based payment system and Dairy Industry Regulations; support breed improvement and dairy production in agro and pastoral areas and improve milk collection in the ASALs.

In the Meat Value Chain Development, the State Department targets to increase meat production from 527,000 MT to 802,000 MT by 2027; increase average carcass weight from 110kgs to 150kgs per Tropical Livestock Unit (TLU); increase the value of meat exports from KShs. 8 Billion to KShs. 21.8 Billion; establishment and operationalization of 450 community feedlots and 22 model feedlots and provide index-based insurance to 125,000 TLUs annually. This will be done through improved genetics and general management including fodder establishment and disease control; 3 feedlots in Baringo, Meru and Wajir are at various stages of development and community feedlots to be established in 31 counties.

Under Livestock Disease Control, the State Department will produce 70 million vaccine doses annually and reduce PPR and FMD incidences by 60% among other interventions. To achieve these, capacity for vaccines production at KEVEVAPI will be enhanced; National coordination of vaccination and disease control will be enhanced; Bachuma Livestock Export Zone will be completed; Lamu Export Zone will be established; BSL 3 laboratory at Central Veterinary Laboratory –Kabete will be completed and equipped and Animal Identification and Traceability System will be operationalized

On Animal Genetic Improvement, the State Department will produce and distribute 5 million doses of bull semen; 2 million litres of liquid nitrogen produced; 500,000 doses of goat semen doses produced and distributed and 2 million doses of sexed semen produced and distributed. To actualize the aspiration, Dairy Goat AI Centre at Ndomba, Kirinyaga will be completed and commissioned; Embryo Transfer and Sexed Semen Production Centre will be established and 4 liquid nitrogen plants will be installed in Eldoret, Nyahururu, Meru and Kakamega.

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2.1.6 Livestock Feeds, the sector will put 500,000 Ha. of land under livestock feeds production (250,000 Ha under cultivated forages and 250,000 Ha under rangeland grazing biomass) by 2027; 5.5 million TLUs provided with livestock feeds. This will reduce national feed deficit from 60% to 40% by producing an additional 12.5 million MT annually.

8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Sustainability Strategy and Profile

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

a) Environmental Performance /Climate Change/ Mitigation of Natural Disasters

The State Department for Livestock is cognizant of the adverse effects of climate change characterized by unpredictable weather patterns, prolonged droughts, flooding among others which negatively impact on the livestock sub sector. The State Department has therefore entrenched initiatives to mitigate against the effects of climate change in all its strategies Programmes and policies. This has helped in building communities' resilience and adapt to the effects of climate change. The Government recognized and awarded the State Department for its innovative approach in environmental conservation and climate change initiatives; this was during the 2022 African Public Service Day Celebrations that took place from 21st to 23rd June, 2022 where SDL emerged as the best overall MDA.

Some of the innovative environmental conservation and climate change initiatives include the Livestock Insurance Programme: The initiative supports building the resilience of livestock farmers. By cushioning them against major weather risks, diseases and other risks. The State Department has been implementing the Government's directive on increasing forest cover by participating in Tree Planting Campaigns and encouraging all of its institutions to plant trees.

b) Employee Welfare

1. Recruitment and Hiring process

The Human Resource Policies and Procedures Manual for the Public Service (May, 2016), Part II Section B Addresses Recruitment matters in the Public Service. The Public Service Commission is a major stakeholder that contributes towards hiring process in Ministries and State Departments. SDL implemented Section B.5 which states that recruitment will be undertaken on the basis of fair competition and merit; representation of Kenya's diverse communities; adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities. The recruitment process should consider that at least a third (1/3) of females, and two-third (2/3) of males.

The policies, however, are amended from time to time by the Public Service Commission by means of Circulars, whenever they identify gaps in the various cadres. Such amendments include education qualifications, retirements, years of experience and progression to the next grade.

2. Improving skills and Managing careers

In order to improve skills and manage careers of officers, training programs and policies are put into place. SDL implemented Section H.1 of the PSC Manual which states that the Government policy on training is to ensure continuous upgrading of Public Servants' core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them create and seize opportunities for social advancement, economic growth and individual fulfilment. Induction of newly-recruited officers is also essential, so as to give them more light on their career paths.

3. Appraisal and Rewards Systems

Appraisal systems are predicated upon the principle of work planning, setting of agreed performance targets, feedback and reporting. The appraisal system used was objective, and included setting of targets, so that the appraisee may be ranked by their supervisor. Those officers whose performance exceeds 100% are rewarded through a letter of commendation or granting of 13th salary.

c). Operational practices

Responsible supply chain and supplier relationship was observed through:

1. Promoting and encouraging local content i.e. doing business with local suppliers for supply of Goods/Works/Services
2. Advise of suppliers on market intelligence suppliers
3. Supplier development through training
4. Responding to suppliers on any queries regarding supply chain matters
5. Prompt payment to suppliers

d). Community Engagements-

The State Department for Livestock has a mandate of managing livestock diseases in the country, it recognizes the role of various stakeholders including County Governments and local communities in managing livestock diseases. It has therefore strengthened its linkages with the County Governments and local communities to enable it execute its mandate.

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Local communities assist the State Department with information that support livestock disease surveillance. On the other hand, the State Department supports County Government and local communities by providing drugs to manage the livestock diseases. The Government has in the last one year distributed two million doses of Sheep and Goat Plague (Pestes des Petit Ruminants - PPR) vaccines. Through this effort the Government has joined the globe in its journey towards the eradication of Sheep and Goat Plague by 2030. The State Department has also been working with County Governments and local communities to combat Foot and Mouth Disease outbreaks. It has been building the capacity of county governments to help in the management of the disease through distribution of drugs, sharing of information and putting in place disease control measure.

The Government has been sharing its experiences and best practices with its stakeholders particularly livestock farmers by hosting them during its “Exhibitions and Open Days”. This is an opportunity for the livestock farmers to learn from experts in the livestock sector. Livestock farmers are also able to access improved livestock breeds from the Government Livestock Breeding facilities. Development of Livestock policies and Bills, strategies and guidelines involved stakeholders’ participation at county and National levels

9. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the ***State Department for Livestock Development*** is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the ***State Department for Livestock Development*** accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the ***State Department for Livestock Development*** 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 Development*** confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

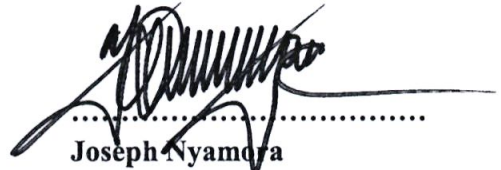
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Approval of the financial statements

The financial statements for the State Department for Livestock Development were approved and signed by the Accounting Officer on 18/11 2024.



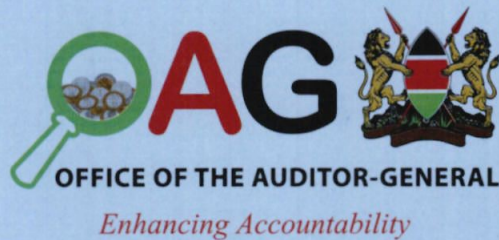
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Hon. Jonathan Mueke
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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Livestock Development set out on pages 1 to 43, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Livestock Development as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Receipts

1.1. Unsupported Proceeds from Sales of Assets

Note 3 to the financial statement reflects proceeds from sale of assets of Kshs.16,380,004 in respect of receipts from the sale of certified seeds and breeding stock paid to Exchequer, receipts from the sale of certified seeds and breeding stock and receipt from the sale of inventories stocks and commodities of Kshs.5,872,524, Kshs.9,382,280 and Kshs.1,125,200 respectively. However, the revenue collected by the State Department were not supported with relevant documents such as order forms, invoices, Miscellaneous receipts or cash sale receipts indicating the description of assets sold, quantities of assets sold and the rates used.

In the circumstance, the accuracy, completeness and validity of proceeds from sales of assets of Kshs.16,380,004 could not be confirmed.

1.2 Understatement of Appropriation in Aid

The statement of receipts and payments reflects receipts from proceeds from sale of assets as Kshs.16,380,004. However, review of receipts presented for audit reflects appropriation in aid which includes revenue in form of school fees collected from students

pursuing different courses at Animal Health and Industry Training Institute (AHITI) Ndomba Kirinyaga, Meat Training Institute Machakos and Dairy Training Institute Naivasha. A physical inspection and review of documents in September, 2024 at these training institutions revealed that a total of Kshs.65,956,400 of school fees was collected and utilized at source during the year under review without authority and was not incorporated in the financial statements.

In the circumstance, the accuracy, completeness and validity of proceeds from sales of assets of Kshs.16,380,004 could not be confirmed.

2.0 Unsupported Expenditure-Purchase of Certified Seeds, Breeding Stock and Live Animals

The statement of receipts and payments and Note 8 to the financial statements reflects an amount of Kshs.806,814,831 in respect of acquisition of assets which includes purchase of certified seeds, breeding stock and live animals totalling Kshs.260,700,299. Review of procurement documents revealed that the purchase was done using request for quotation from various suppliers listed in the list of registered suppliers. The details of the beneficiaries and mode of distribution were not provided for audit review.

In the circumstance, the accuracy, validity and value for money of the Kshs.260,700,299 could not be confirmed.

3.0 Unaccounted for Long Outstanding Imprests

The statement of financial assets and liabilities and Note 10 reflects imprest and advances balance of Kshs.4,171,201 out of which Kshs.2,062,058 remained outstanding from the previous year and there was no justification for non-recovery of the imprest at the prevailing Central Bank rate from the imprest holder.

In the circumstances, accuracy and recoverability of the imprests balance of Kshs.2,062,058 could not be confirmed.

4.0 Acquisition of Assets

4.1 Lack of a Work in Progress Register

The statement of receipts and payments and Note 8 to the financial statements reflects acquisition of assets totalling Kshs.806,814,831. Included are expenditures on construction of buildings – Kshs.11,380,880, refurbishment of buildings – Kshs.19,603,670 and construction of civil works – Kshs.326,744,842 for the year ended 30 June, 2024. However, a project implementation status report, was not provided for audit verification contrary to The National Treasury Guidelines on Assets and Liability

Management in the Public Sector, March 2020. The State Department did not prepare a work in progress register for each category of assets.

In the circumstances, accuracy and validity of the work in progress register could not be confirmed.

4.2 Lack of Assets Ownership Documents

Review of the fixed asset register provided for audit revealed that the State Department owned a total of one hundred and six (106) motor vehicles out of which seventy-seven (77) vehicles had no logbooks.

Further, ownership documents for all parcels of land acquired over the years by the State Department were not provided for audit review. The land status report as at the time of audit showed that, the size and ownership of fifteen (15) parcels of land under land reserved for Tsetse Control was not clear, ten (10) parcels of land under outspans and land under Training Institutions were at high risk of being grabbed since they had no protection mechanism in place. The asset register lacked key details like the acquisition cost, depreciation rate and the date of acquisition.

In addition, Animal Health and Industry Training Institute Nyahururu is located on 100 acres of land allocated by the Management of Kenya Agricultural and Livestock Research Organization on 26 August, 2004. However, as at the time of audit ownership had not been transferred to the State Department for Livestock Development and therefore the institute does not have a valid ownership document for the land.

In the circumstances, the ownership of the various lands could not be confirmed.

4.3 Un-updated Asset Register-Biological Assets

The statement of receipt and payment and as disclose in Note 8 to the financial statements reflect acquisition of assets of Kshs.806,814,831 which includes purchase of certified seeds, breeding stock and live animals of Kshs.260,700,299. Even though the asset registers for both biological assets and other assets was maintained, it was observed that the register was incomplete since biological assets from Animal Health Industry Training Institutes (AHITIs) had not been incorporated in the register

In the circumstances, the accuracy of the biological assets could not be confirmed.

5.0 IFMIS Data Analysis Report – Un-explained Voided Transactions

Review of the Integrated Financial Management Information System (IFMIS) system payments indicated that three hundred and forty-seven (347) transactions amounting to Kshs.105,049,169 were voided. Available information also indicates that the Controller of Budget (COB) had approved payments of the voided transactions. Management did not satisfactorily explain why the payments were voided yet they had been approved.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2024 could not be confirmed.

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

Emphasis of Matter

1. Long Outstanding Third Party Deposits and Retention

The statement of assets and liabilities and Note 11 reflects Kshs.31,214,526 in respect to third party deposits and retention. Included in this amount is a retention balance of Kshs.29,889,524 which further includes balance of Kshs.9,233,005 which had been outstanding for several years since 2019.

The State Department for Livestock has not taken any steps to minimize their levels or remit the same to the Consolidated Fund according to the requirements of the Public Finance Management Act, 2012.

2. Long Outstanding Accounts Payables

Review of analysis of pending bills as per Note 17.2 to the financial statements reflected pending bills totalling Kshs.481,158,476 as at 30 June, 2024 (Kshs.196,150,451-2022/2023). Review of the aging analysis provided shows that an amount of Kshs.68,347,300 owed to various suppliers had been outstanding since the previous financial year 2023 contrary to Regulation 42 (1) of Public Finance management (National Government) Regulation 2015 which provides that debt service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the Government does not default on debt obligations.

Further, review of records revealed that the State Department declared and submitted to The National Treasury in 24 July, 2023, pending bills amounting to Kshs.244,417,341 resulting to a variance of Kshs.48,266,890 which could not be explained or reconciled.

In the circumstances, the accuracy and completeness of accounts payables for the year ended 30 June, 2024 could not be confirmed.

3. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.11,628,565,348 and Kshs.8,183,412,098

respectively resulting to an under-funding of Kshs.3,445,153,250 or 30% of the budget. Similarly, the State Department spent Kshs.8,045,002,893 against total receipts of Kshs.8,183,412,098 resulting to an under-expenditure of Kshs.138,409,205

The underfunding and under-expenditure affected the planned activities and may have impacted negatively on delivery of goods and services to the public.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1.0 Unresolved Prior Year Matters

In the report of the Auditor-General for the year ended 30 June, 2023, various audit issues were raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance sections. However, as indicated in the Progress on Follow Up on Prior Year Auditor's Recommendations section of the financial statements, all these issues had not been resolved as at 30 June, 2024. Management has not provided satisfactory reasons for the delay in resolving the prior year audit issues.

2.0 Issues Raised in the previous Report 2020/2021 not Resolved by Management as Directed by Parliament

Parliament had directed the State Departments to resolve four(4) issues which were listed in the report of 2020/2021 report as shown below:

- i. Prior Year Adjustments
- ii. Lack of Active Audit Committee
- iii. Lack of Effective Internal Control over Non-current Assets and Biological Assets
- iv. Unpaid Insurance Claim for Project Vehicles

Review of records revealed that there was no implementation report provided by the State Department for the implementation of prior years' reports by both the internal and external auditors. It was therefore difficult to ascertain if the State Department implemented the prior years' audit recommendations by the external audit and by the internal auditors which is contrary to Section 31 (1) of the Public Audit Act, 2015 which requires that within

three months after Parliament has debated and considered the final report of the Auditor General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

3.0 Delayed Exchequer Releases

Note 1 to the financial statement reflects Exchequer releases of Kshs.5,967,032,094 which includes recurrent and development of Kshs.3,016,046,300 and Kshs.2,950,985,780 respectively. Review of documents presented for audit revealed that Exchequer amount of Kshs.553,622,591 was received in the month of June, 2024 less than a month before the end of financial year.

Late Exchequer releases could have adverse effects on the implementation of the planned activities and projects.

Other Information

The Management is responsible for the other information set out on page i to xxxv which comprise of Key Entity Information and Management, statement of governance, statement by the Cabinet Secretary, statement by the Principal Secretary, Management Discussion and Analysis, Environmental and Sustainability Reporting, Statement of management Responsibilities, Statement of Performance against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Compensation of Employees

1.1 Irregular Engagement of Temporary Employees

The statement of receipts and payments reflects compensation of employee's expenditure of Kshs.1,513,669,167, out of which an amount of Kshs.423,939,651 related to payments to temporary employees. However, examination of documents provided for audit revealed that the State Department has been engaging casual labourers for more than three months on renewable terms contrary to Section 37 of the Employment Act, 2007 (Revised 2012) which requires conversion of casual employment to term contract.

Further, it was noted that temporary staff worked consecutively without leave days during their engagement period. This is contrary to the requirements of Section 27(2) of the Employment Act, 2007 that allows for one leave day per week for temporary staff.

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

1.2 Employees in Acting Capacity

Review of the Integrated Payroll and Personnel Database (IPPD) and related records revealed that six(6) out of the eight(8) principals of the State Department training institutions namely; AHITI Ndomba- Kirinyaga, Dairy Training Institute-Naivasha, National Rabbit Institute-Ngong, AHITI Nyahururu, Livestock Training Institute –Wajir and Meat Training Institute- Machakos had been on acting capacity for one and a half years and did not receive any allowance for the duties. This is contrary to Part C.14 of the Public Service Commission (PSC) HR policy of 2016 states that when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary. Further, acting allowance will not be payable to an officer for more than six (6) months.

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

1.3 Violation of One Third of Basic Salary Rule

Review of the IPPD payroll revealed fifty two (52) staff received less than a third of their salary for the sampled months of July, 2023, December, 2023, February, 2024 and June, 2024. This is contrary to PSC HR policy of 2016 part C.1 (3) states that public officers shall not over-commit their salaries beyond two thirds ($\frac{2}{3}$) of their basic salaries and heads of human resource units should ensure Compliance. Further, this was contrary to the provisions of Section 19(3) of the Employment Act, 2007, which states that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages. Staff with over

committed salaries may lack funds to meet their needs thus pecuniary embarrassment which leads to low morale.

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

1.4 Staff with Disability

Analysis of the Integrated Personnel and Payroll Database (IPPD) records during the year under review revealed that staff with disability was 2.3% (22 out of 937) of the total staff. This is contrary to Part B23 (2) of the PSC 2016 HR policy which requires the Government to implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities. Further, it was noted that the entity did not recruit people with disability during the year. People with disability may have been denied equal and competitive opportunities.

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

2.0 Acquisition of Assets

2.1 Construction of Building

2.1.1 Construction of Rabbit Breeding Block at National Rabbit Breeding and Training Institute

The statement of receipts and payments and Note 8 to the financial statement reflects Kshs.806,814,831 for acquisition of assets. Included in the amount is Kshs.11,380,880 for construction of buildings which further includes Kshs.7,348,206 for erection and completion of rabbit breeding block at National Rabbit Breeding and Training Institute during financial year 2021/2022.

The initial contract was awarded to two contractors at a contract sum of Kshs.4,855,360 and Kshs.4,897,620 for construction of Phase I and II respectively through quotations by Kajiado County Government. The contractor for phase II taking possession of the site on 24 June, 2022 and expected delivery date being 4 October, 2022. The two contractors had been paid in full a total of Kshs.9,752,980 on 30 June, 2022. As at November, 2023 the project had stalled and no significant progress had been made and this occasioned a third contractor to be procured using restricted tendering process vide tender dated 25 September, 2023 at a contract sum of Kshs.7,348,206 to complete Phase II by the Parent Ministry. Physical inspection in September, 2024 revealed that although the construction of the rabbit breeding block had been completed, major cracks on the floor had developed shortly after installation of Terrazzo, indicating substandard work that compromised the facility's appearance and posed risks to structural integrity and safety.

Further, the application of the specified three coats of first-quality weather guard paint was sub-standard, resulting in an uneven finish an indication of poor workmanship.

In the circumstances, the value for money for money of the total expenditure of Kshs.17,101,186 could not be confirmed.

2.2 Construction and Civil Works

2.2.1 Construction of Classrooms and Renovation of Workshop at National Beekeeping Institute Ngong

The statement of receipts and payments and Note 8 to the financial statement reflects Kshs.806,814,831 for acquisition of assets. Included in the amount is Kshs.326,744,842 for construction of civil works which further includes Kshs.23,309,527 in respect of construction of classrooms and renovation of workshop at National Beekeeping Institute Ngong. Review of procurement records revealed that the original contract sum was Kshs.14,533,710 with a contract period of twenty four (24) weeks with effect from March 2019. Towards the end of the contract period, an amendment to the scope of work was made to complete a multipurpose hall which revised the contract sum by Kshs.8,775,817 signed on 18 March,2022 for twelve weeks bringing totalling contract sum to Kshs.23,309,527 representing an approximate 61% increase. The contract amendment was executed without obtaining the required written documentation and approvals from the project manager and the public works authority, as mandated. Additionally, the contract addendum was executed before the lapse of twelve (12) months period as required by law contrary to Section 139 (1) of the Public Procurement Asset Disposal Act, 2015.

Physical inspection of the Project in September, 2024 revealed that the classrooms and workshop walls had developed cracks, and paint had peeled, indicating that the required three coats of first-quality plastic emulsion paint had not been applied. Slippery tiles were used instead of the approved non-slip ceramic tiles, posing safety risks, while standard ceiling materials were installed instead of gypsum plasterboard finishers, compromising both aesthetics and acoustics. Additionally, window panels were improperly secured, leading to potential safety hazards an indication of poor workmanship.

In the circumstances, the value for money of Kshs.23,309,527 could not be confirmed

2.2.2 Construction of Kibiru Beef Feedlot and Auxiliary Works in Meru County

The statement of receipts and payments and Note 8 to the financial statements reflects Kshs.806,814,831 for acquisition of assets. Included in this amount is Kshs.326,744,842 for construction and civil works which further includes Kshs.84,940,691 for construction of Kibiru beef feedlot and auxiliary works in Meru County at construct sum of Kshs. 84,940,691 through restricted tendering method vide letter dated 23 October, 2023. There was no evidence to confirm that the item was specialized in the procurement plan. Review of the tender revealed that the contract was awarded under Access to

Government Procurement Opportunities (AGPO) due to the majority shareholder being aged 27 years at the time of the tender award. However, the company was registered on the 16 August, 2011 when the director was still a minor, Documents provided to the effect of change of directors did not include a written consent of the new Director contrary to Section 138(2(b)) of the Company's Act 2015.

Physical inspection in September, 2024 revealed that fencing work was complete, however, there was no contracted security personnel to man the feed lot, no ownership document for the piece of land on which the feed lot was constructed and the project had not been commissioned three (3) months since issuance of certificate of practical completion and payment of Kshs.84,940,691 having been paid in full.

In the circumstances, the value for money for money of Kshs.84,940,691 could not be confirmed

2.2.3 Payment of Prime Costs and Provisional Sums

The statement of receipts and payments and Note 8 to the financial statement reflects Kshs.806,814,831 for acquisition of assets includes Kshs.326,744,842 for construction of civil works which further included Kshs.123,217,816 paid for six(6) contractors in respect of construction works in various projects within the Country. The amount also includes Kshs.6,294,795 being in respect of provisional sums (expenditure incurred by project managers for contingencies).However, no requests from contractors accompanied by certificates for justification for such costs were provided for audit review.

Further, no evidence was provided to confirm that the expenditures were incurred with approval of the Accounting Officers contrary Section 139(2) of Public Procurement and Asset Disposal Act, 2015, requires an Accounting Officer of a procuring entity, on the recommendation of an evaluation committee to approve the request for the following, extension of contract period, use of prime costs, use of contingencies, reimbursable costs and use of provisional sums the request shall be accompanied by a certificate from the tenderer making a justification for such cost.

In the circumstances, the value for money and regularity of the expenditure of Kshs.6.294,795 could not be confirmed.

3. Stalled Construction of Training Block-Narok Regional Pastoral Training Center

Review of the procurement documents revealed that a contract was awarded to a contractor through request for quotations to construction phase one of a training complex at a contract sum of Kshs.21,880,012 in respect of construction of Training Block-Narok regional pastoral training center as per the contract agreement in 30 May, 2022. The contract period was 4 months from the date of agreement. It was noted that Management paid the contractor on 6 July, 2022 a total of Kshs.7,550,695 and the contract period

expired in September 2022 with the Project having stalled at the sub-structure level an equivalent of 10% of the works. No explanation was provided as per when the Project will be completed with the contractor having abandoned the site.

In the circumstances, the projects delay may result to escalated costs for completion and value for money of Kshs.7,550,695 already spent could not be confirmed.

4. Shared Bank Accounts

Review of documents and physical inspection to various training institutions under the State Department for Livestock revealed that eight (8) institutions shared the same Accounts at KCB in their daily operations as shown below;

A/C Number	Branch	Institutions Sharing the Account
1147447136	Kajiado	Ngong Farm shares with Rabbit Breeding Centre
7700012539	Narok	Narok Pastoral Training Centre shares with Narok Sheep and Goat
1147454566	Machakos	Meat Training Institute shares with Machakos Farm
1147482071	Naivasha	DTI Naivasha, Sheep and Goat shares with National Livestock Recoding Centre in Naivasha

The sharing of bank accounts undermines accountability and makes it hard to reconcile the revenue (A.I.A) and its related expenditure for each individual institution.

In the circumstances, there is risk of loss of funds and overspending due to poor controls.

5. Avoidable Legal Costs-Delay in Payment of Court Awards

As previously reported, Note 17.4 to the financial statements reflects contingent liabilities amounting to Kshs.4,000,000,000. Review of legal files revealed that the State Department of Livestock, represented by the Hon. Attorney General, had been involved in High Court Civil Case No. 1655/1986. The case concerned an abattoir company which had initially been awarded Kshs.5,025,950,000. The final settlement amount was reduced to Kshs.4,000,000,000 as was agreed upon after negotiations. This adjustment was made in good faith, with a cap on interest applied.

Despite the directive in the communication dated 2 August, 2018 from the Attorney General stating that the plaintiff should be paid in full and final settlement, it appeared that the State Department of Livestock had not fulfilled its obligation to settle the court awarded amount to the Company.

Furthermore, it was noted that no monthly updates regarding pending bills related to this legal case were submitted to The National Treasury for the fiscal year 2023/2024. Additionally, the required budgetary allocation controls for this period were not provided as mandated

In the circumstances, the State Department risks being charged interest for non-payment.

6. Procurement of Motor Vehicle

Note 17.2 to the financial statements reflects Kshs.481,158,476 for pending bills which includes supply of goods of Kshs.257,560,633 which further includes Kshs.7,610,000 for supply and delivery of motor vehicle by description KDH223R-LEMDY. However, physical inspection and review of procurement documents revealed that the vehicle had not been delivered and the advance payment guarantee for Kshs.7,610,000 from a local bank had expired by the time of the audit.

In the circumstances, the value for money and regularity of Kshs.7,610,000 could not be confirmed.

7. Bulk Milk Coolers

The State Department procured 350 bulk milk coolers in the financial year 2018/2019, each with a capacity of 3000 litres at a total cost of Kshs.2,343,250,000. Physical inspection in September, 2024 to thirty (30) bulk milk coolers cooperatives in Kisumu, Nakuru, Narok, Bungoma, Meru, Machakos, Kiambu, Kajiado, Kericho, Nyeri, Nyandarua and Usain Gishu Counties revealed that the sixteen(16) coolers were either not functional or being underutilized. In some cases, the coolers had been vandalized and had missing parts as there was no security, others had not been fully installed, while others were simply idle. As shown below;

Status	Beneficiaries Name
Non-Operational	Seke Farmers' Cooperative Society Seme Farmers' Cooperative Society Ndivis Farmers Marketing Kakina CBO Ndalul Dairy Cooperative Society Starlight Farmers' Cooperative University of Eldoret Farmers Dairy Momoniat Cooperative Society Tigania Dairy Farmers Cooperative Society Oloolaiser Farmers Cooperative Society Yaso Dairy Cooperative Society Kada Cooperative Society Ltd

Status	Beneficiaries Name
Under-Utilized/Operating Below capacity	Kaptama Dairy Co-operatives Lare Njoro Farmers' Cooperative society
Not Traceable	Ahero Dairies
Not fully installed	Cherongo Women Empowerment Dairy

It was not clear whether key stakeholders including the County Governments, the Kenya Dairy Board, Cooperatives, among others had been fully involved and sensitized in the conception of the Project and the value for money on the expenditure on the coolers could not be confirmed.

8. Lack of Preparedness for Transition to Accrual Basis of Accounting

The State Department for Livestock Development has not prepared the Financial Statement for the first quarter of financial year 2024/2025 hence it could not be confirmed whether transitioning from cash to Accrual Basis is being adopted. This is contrary to Paragraph 4.2 part (a) of the Circular on Guidelines on Year End Closing Procedures for Financial Year 2023/2024 dated 15 May, 2024 states that, The National and County Governments and their respective entities shall apply IPSAS Accrual based standards with effect from 1 July, 2024. Further, the last financial statements to be prepared under IPSAS Cash Basis of accounting will be for the period ended 30 June, 2024 as per part (b)

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

9. Use of Banned Asbestos Roof Buildings

Physical inspection in the month of September, 2024 revealed that buildings at AHITI Ndomba (Kirinyaga), AHITI Ngong (Kajiado North), Regional Pastoral Training Center Narok and Directorate of Veterinary Services Kabete that the employees of the Institutions were being housed in asbestos roofed premises hence exposing them to the risk of poisoning contrary to Section 3 (1) of the Public Health Act Cap, 247.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Under Staffing in Staff Establishment

The State Department has an approved staff establishment of one thousand seven hundred and ninety-four (1,794) while the filled positions are eight hundred and ninety- one (891) leaving unfilled positions of eight hundred and ninety-six (896).

Physical inspection and review of records in September 2024, revealed the following:

- i. AHITI Ndomba institute lacked a substantive farm manager and accountant.
- ii. There was no substantive procurement and accountant officer for the Regional Pastural Training Center-Narok, Machakos Farm, Kitengela Sheep and Goat Farm, Ngong Farm and the Rabbit National breeding center had only one permanent staff, the farm manager.
- iii. In Kericho County there were three (3) veterinary officers against an establishment of five (5), one (1) laboratory technician against an establishment of four (4), and no staff in place for medical engineers, zoologist, livestock officers, epidemiologist, IT administrator/ data records officer, procurement clerk/ store man among others. This increased reliance on casuals and resulted in overworked permanent staff.

In the circumstances, failure to achieve state department's mandate due to understaffing. This may impact negatively on the staff morale due to work overload leading to poor service delivery and inflated wage bill due to redundant staff.

2. Lack of Approved Strategic Plan and Misalignment with Procurement and Work Plans

The State Department did not have an approved strategic plan, following the expiration of its previous plan, which had covered the period from 2018 to 2022. An approved strategic plan was essential for directing the Department's long-term goals, guiding resource allocation, and measuring performance effectively. However, the following anomalies were incurred:

- i. In the absence of a new strategic plan, it impaired the State Department's ability to set clear long-term goals and objectives.
- ii. There was no framework to ensure that the procurement plan aligned with the Department's strategic priorities.
- iii. The work plan lacked a clear connection to a strategic plan, leading to potential inconsistencies in the execution of tasks and activities.

In the circumstances, the State Department was unable to enhance its ability to manage resources efficiently, achieve its strategic goals, and comply with relevant regulations.

4. Lack of Service Level Agreements with Outsourced IT Service Providers (KALRO)

The State Department for Livestock Development had outsourced information technology infrastructure from Kenya Agriculture and Livestock Research Organization (KALRO). However, no formal agreements stipulating the terms of service including access rights, backups, service level agreement and data security was provided for audit.

Further, the State Department for Livestock Development has not developed and maintained information technology security Policy to secure data confidentiality and integrity.

In these circumstances, the costs and benefits may affects the organization operations

5. Failure to Dispose Obsolete and Unserviceable Assets

Annex 4 to the financial statements discloses a summary of fixed assets with a total historical cost of Kshs.6,555,576,263. Review of the detailed assets registers revealed that the registers did not disclose the value of land owned by the State Department. Further, the register included one hundred and seventy (170) office equipment, furniture and fittings, laboratory items that were either obsolete, unserviceable, or expired items, and twenty-two (22) grounded motor vehicles. Management has not explained why these items have not been boarded in accordance with the provisions of the Public Procurement and Asset Disposal Act, 2015. In addition, no evidence was provided to confirm that a comprehensive verification and condition assessment of all assets controlled or used by the entity had been carried out.

In the circumstances, the effectiveness of assets management systems could not be confirmed.

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

Responsibilities of the Management

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

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP 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.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

19 December, 2024

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024

	Note	2023-2024 Kshs	2022-2023 Kshs
RECEIPTS			
Exchequer releases	1	5,967,032,094	4,366,746,018
Proceeds from Foreign Borrowings	2	2,200,000,000	1,450,000,000
Proceeds from Sales of Assets	3	16,380,004	15,787,592
TOTAL RECEIPTS		8,183,412,098	5,832,533,610
PAYMENTS			
Compensation of Employees	4	1,513,669,167	1,488,966,267
Use of goods and Services	5	1,563,580,339	1,208,062,106
Transfers to Other Government Units	6	4,145,816,537	2,424,570,558
Social Security Benefits	7	15,122,020	3,281,731
Acquisition of Assets	8	806,814,831	307,692,646
TOTAL PAYMENTS		8,045,002,893	5,432,573,308
SURPLUS/DEFICIT		138,409,204	399,960,302

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 18/11 2024 and signed by:



Hon. Jonathan Mueke
Principal Secretary,



Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

12. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	593,538,969	435,261,056
Cash Balances	9B	43,969	47,480
Total Cash And Cash Equivalents		593,582,938	435,308,536
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	4,171,201	4,220,762
TOTAL FINANCIAL ASSETS		597,754,139	439,529,298
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Retentions	11	31,214,526	8,501,495
NET FINANCIAL ASSETS		566,539,613	431,027,803
REPRESENTED BY			
Fund balance b/fwd		431,027,802	30,049,991
Prior year adjustments	13	(2,897,394)	1,017,509
Surplus/Deficit for the year		138,409,204	399,960,302
NET FINANCIAL POSSITION		566,539,612	431,027,802

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 18/11/2024 and signed by:



Hon. Jonathan Mueke
Principal Secretary,



Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT*Annual Report and Financial Statements for the year ended 30th June 2024***13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2024**

	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts and operating income			
Exchequer releases	1	5,967,032,094	4,366,746,018
		5,967,032,094	4,366,746,018
Payments for Operating Expenses			
Compensation of Employees	4	1,513,669,167	1,488,966,267
Use of goods and Services	5	1,563,580,339	1,208,062,106
Transfers to Other Government Units	5	4,145,816,537	2,424,570,558
Social Security Benefits	7	15,122,020	3,281,731
		7,238,188,063	5,124,880,662
Adjusted for :			
Changes in Receivables	14	49,561	11,273,309
Changes Payables	16	22,713,031	(95,230,097)
Prior Year Adjustment	13	(2,897,394)	1,017,509
Adjustments during the year		19,865,198	(82,939,279)
Net Cash From Operating Activities	A	(1,251,290,771)	(841,073,923)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	3	16,380,004	15,787,592
Acquisition of Assets	8	(806,814,831)	(307,692,646)
Net Cash Flow From Investing Activities	B	(790,434,827)	(291,905,054)
Cash Flow From Borrowing Activities			
Proceeds from Foreign Borrowings	2	2,200,000,000	1,450,000,000
Net Cash Flow From Financing Activities	C	2,200,000,000	1,450,000,000
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	158,274,403	317,021,023
Cash and Cash Equivalent at BEGINNING of The Year		435,308,535	118,287,512
Cash and Cash Equivalent at END of The Year	9A+9B	593,582,938	435,308,535

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT

Annual Report and Financial Statements for the year ended 30th June 2024

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 18/11/ 2024 and signed by:



.....
Hon. Jonathan Mueke
Principal Secretary,



.....
Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2023/24

	Note	Printed Estimate	Reallocati on / 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		100,000,000	-	-	100,000,000	-	100,000,000	0%
Exchequer releases	1	8,343,740,000	-	(1,628,699,652)	6,715,040,348	5,967,032,094	748,008,254	89%
Proceeds from Foreign Borrowings	2	4,300,000,000	-	(1,986,000,000)	2,314,000,000	2,200,000,000	114,000,000	95%
Proceeds from Sales of Assets	3	5,447,000,000	-	(3,557,475,000)	1,889,525,000	16,380,004	1,873,144,996	1%
Other Receipts		610,000,000	-	-	610,000,000	-	610,000,000	0%
Total		18,800,740,000	-	(7,172,174,652)	11,628,565,348	8,183,412,098	3,445,153,250	70%
PAYMENTS								
Compensation of Employees	4	1,676,260,568	-	(125,616,717)	1,550,643,851	1,513,669,167	36,974,684	98%
Use of goods and Services	5	1,968,930,871	1,400,000	(217,453,542)	1,752,877,329	1,563,580,339	189,296,990	89%
Transfers to Other Government Units	6	11,306,982,400	-	(4,410,675,000)	6,896,307,400	4,145,816,537	2,750,490,863	60%
Social Security Benefits	7	21,952,750	-	(3,952,750)	18,000,000	15,122,020	2,877,980	84%
Acquisition of Assets	8	3,826,613,411	(1,400,000)	(2,414,476,643)	1,410,736,768	806,814,831	603,921,937	57%
Total		18,800,740,000	-	(7,172,174,652)	11,628,565,348	8,045,002,893	3,583,562,455	69%

(a) Variance analysis:

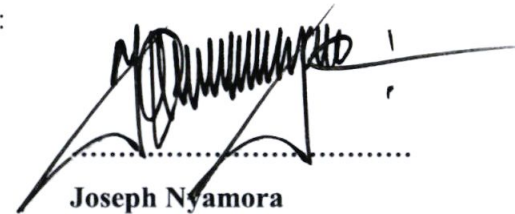
- Exchequer Releases 89%. This is due austerity measures instituted during the year 2023-2024
- Tax Receipt are the budgeted Revenue for VMD which is reported separately by the said SAGA
- Transfer to Other Government Units 40%.

- *Proceeds from sale of include appropriation in aid (AIA) from KMC which was in the Budget but whose actual sales is reported separately by KMC*
- *Transfer to other Government Units Include AIA from Sagas including KMC*
- *Acquisition of Assets was affected by budget cuts*

The entity financial statements were approved on 18/11 2024 and signed by:



Hon. Jonathan Mueke
Principal Secretary,



Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

13 (A) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR FY2023/24

	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		100,000,000	-	-	100,000,000	-	100,000,000	0%
Exchequer releases	1	3,082,740,000	-	252,300,348	3,335,040,348	3,016,046,308	318,994,040	90%
Proceeds from Sales of Assets	3	5,447,000,000	-	(3,557,475,000)	1,889,525,000	16,380,004	1,873,144,996	1%
Other Receipts		610,000,000	-	-	610,000,000	-	610,000,000	0%
Total		9,239,740,000	-	(3,305,174,652)	5,934,565,348	3,032,426,312	2,902,139,036	51%
PAYMENTS								
Compensation of Employees	4	1,569,000,000	-	(125,616,717)	1,443,383,283	1,422,945,500	20,437,783	99%
Use of goods and Services	5	635,748,839	-	309,908,209	945,657,048	717,469,244	228,187,804	76%
Transfers to Other Government Units	6	6,795,000,000	-	(3,560,475,000)	3,234,525,000	629,000,000	2,605,525,000	19%
Social Security Benefits	7	3,952,750	-	(3,952,750)	-	-	-	0%
Acquisition of Assets	8	236,038,411	-	74,961,606	311,000,017	254,739,240	56,260,778	82%
Total		9,239,740,000	-	(3,305,174,652)	5,934,565,348	3,024,153,984	2,910,411,364	51%

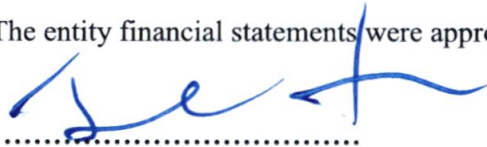
STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

Notes

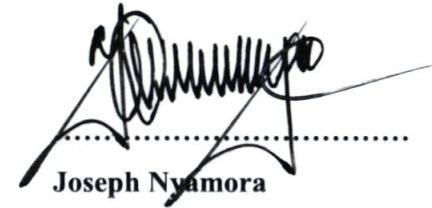
(a) Variance analysis:

- *Proceeds from sale of include appropriation in aid (AIA) from KMC which was in the Budget but whose actual sales is reported separately by KMC*
- *Transfer to other Government Units Include AIA from Sagas including KMC*
- *Acquisition of Assets was affected by budget cuts*

The entity financial statements were approved on 18/11/ 2024 and signed by:



Hon. Jonathan Mueke
Principal Secretary,



Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

13 (B) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR FY2023/24

	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								
Exchequer releases	1	5,261,000,000	-	(1,881,000,000)	3,380,000,000	1,948,853,618	1,431,146,382	58%
Proceeds from Foreign Borrowings	2	4,300,000,000	-	(1,986,000,000)	2,314,000,000	2,200,000,000	114,000,000	95%
Total		9,561,000,000	-	(3,867,000,000)	5,694,000,000	4,148,853,618	1,545,146,382	73%
PAYMENTS								
Compensation of Employees	4	107,260,568	-	-	107,260,568	90,723,667	16,536,901	85%
Use of goods and Services	5	1,333,182,032	1,400,000	(527,361,751)	807,220,281	846,111,095	(38,890,814)	105%
Transfers to Other Government Units	6	4,511,982,400	-	(850,200,000)	3,661,782,400	3,516,816,537	144,965,863	96%
Social Security Benefits	7	18,000,000	-	-	18,000,000	15,122,020	2,877,980	84%
Acquisition of Assets	8	3,590,575,000	(1,400,000)	(2,489,438,249)	1,099,736,751	552,075,591	547,661,160	50%
Total		9,561,000,000	-	(3,867,000,000)	5,694,000,000	5,020,848,910	673,151,090	88%

Notes

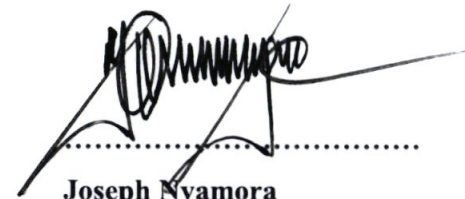
(a) Variance analysis

- *Acquisition of Assets was affected by budget cuts*
- *Over expenditure on the use of Goods and services resulted from paid expenditure of DRIVE project before the budget cuts*

The entity financial statements were approved on 18/11 2024 and signed by:



.....
Hon. Jonathan Mueke
Principal Secretary,

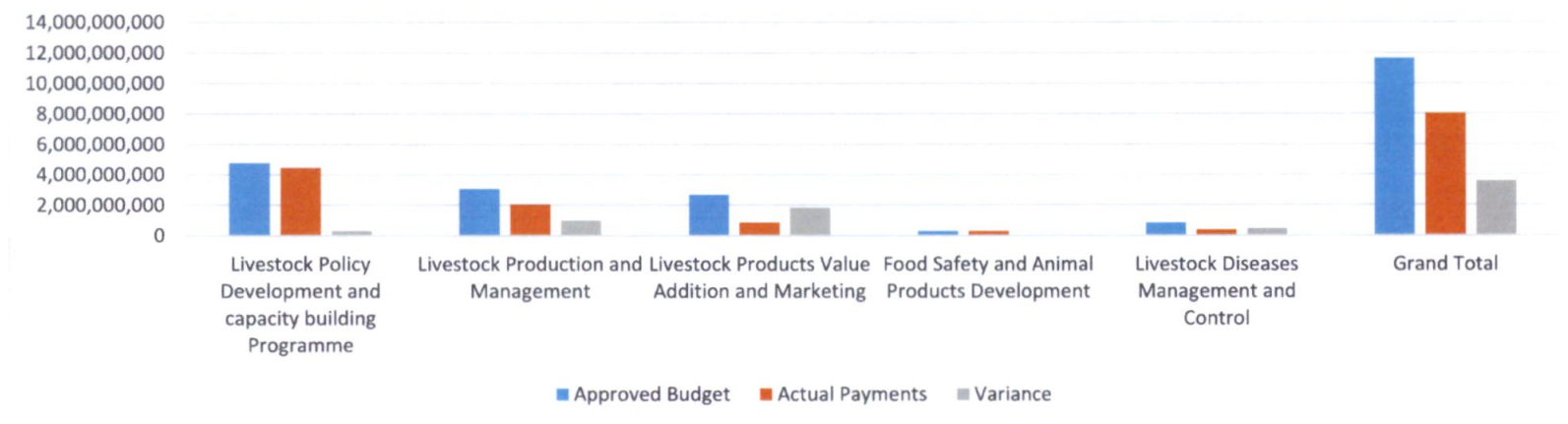


.....
Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

13 (C) BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR FY2023/24

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
112000000		Livestock Resources Management and Development	11,628,565,348	8,045,002,893	3,583,562,455
	112010000	Livestock Policy Development and capacity building Programme	4,760,982,960	4,447,732,099	313,250,861
	112020000	Livestock Production and Management	3,072,856,556	2,073,116,774	999,739,782
	112030000	Livestock Products Value Addition and Marketing	2,662,272,673	855,275,116	1,806,997,557
	112040000	Food Safety and Animal Products Development	298,535,197	290,696,566	7,838,631
	112050000	Livestock Diseases Management and Control	833,917,962	378,182,338	455,735,624
		Grand Total	11,628,565,348	8,045,002,893	3,583,562,455

Budget Execution By Programmes and Sub-Programmes



15. NOTES TO THE FINANCIAL STATEMENTS

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

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

- i. Kenya Livestock Commercialisation Project (KELCOP) - IFAD*
- ii. Towards Ending Drought Emergencies (TWEENDE)*
- iii. De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE)*

3. Reporting Currency

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

Significant Accounting Policies

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

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

Significant Accounting Policies (Continued)

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 4 to the financial statements.*

Significant Accounting Policies (Continued)

vi) In-kind contributions

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

vii) Third Party Payments

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

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation. *This summary is disclosed as a note 9A and 9B to the financial statements.*

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2024, this amounted to Kshs NIL compared to Kshs NIL in prior period as indicated on note (NONE). There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget

was approved by Parliament in *June 2023 for the period 1st July 2023 to 30th June 2024* as required by Law and there were 2 number of supplementary adjustments to the original budget during the year.

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

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended *30th June 2024*.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 13* explaining the nature and amounts.

k) Related Party Transactions

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

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

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The *entity* does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 17.4 and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

Notes to the Financial Statements

1 Exchequer releases

Item Description	2023-2024	2022-2023
	Kshs	Kshs
Total Exchequer Releases for quarter 1	530,982,829	712,334,398
Total Exchequer Releases for quarter 2	1,629,851,175	1,002,895,781
Total Exchequer Releases for quarter 3	2,623,939,504	584,783,588
Total Exchequer Releases for quarter 4	1,182,258,585	2,066,732,252
TOTAL	5,967,032,094	4,366,746,018

SDLD received an Exchequer of Kshs 5,967,032,094.00 against a budgeted exchequer releases of Kshs 6,715,040,348.00 The unfunded votes were mostly Transfers to SAGAS and Acquisition of Assets

2 Proceeds from Foreign Borrowings

Item Description	2023-2024	2022-2023
	Kshs	Kshs
Foreign Borrowing-Direct Payments	2,200,000,000	1,450,000,000
TOTAL	2,200,000,000	1,450,000,000

The Borrowing is from IDA to DRIVE Project to implement Livestock insurance programme through direct transfer to ZEP RE.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

3 Proceeds from Sale of Assets

Item Description	2023-2024	2022-2023
	Kshs	Kshs
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	5,872,524	12,664,132
Receipts from Sale of Certified Seeds and Breeding Stock	9,382,280	-
Receipts from the Sale of Inventories, Stocks and Commodities	1,125,200	3,123,460
TOTAL	16,380,004	15,787,592

4 Compensation to Employees

COMPENSATION OF EMPLOYEES		
Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	682,602,323	723,010,854
Basic wages of temporary employees	423,939,651	367,330,176
Personal allowances paid as part of salary	407,127,194	398,625,237
TOTAL	1,513,669,167	1,488,966,267

The Employee compensation increased mainly as a result of employee's progression increments and projects Consulting Employees not in the previous year. Additionally, the introduction of Housing Levy contribution by the employer contributed to increased Employees costs.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

5 Use of Goods and Services

USE OF GOODS AND SERVICES		
Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, Supplies and Services	41,675,482	33,172,416
Communication, Supplies and Services	10,748,288	10,392,336
Domestic Travel and Subsistence, and Other Transportation Costs	275,798,976	179,207,666
Foreign Travel and Subsistence, and other transportation costs	34,974,152	11,366,949
Printing , Advertising and Information Supplies and Services	30,772,263	18,226,603
Rentals of Produced Assets	77,341,979	45,791,050
Training Expenses	312,028,524	267,702,503
Hospitality Supplies and Servi	77,364,971	68,585,490
Insurance Costs	14,972,097	85,000
Specialised Materials and Supp	346,682,021	267,242,120
Office and General Supplies and Services	19,897,531	19,267,459
Fuel Oil and Lubricants	37,224,797	33,789,929
Other Operating Expenses	246,237,367	217,721,449
Routine Maintenance - Vehicles	29,603,170	21,902,483
Routine Maintenance - Other Assets	8,258,720	13,608,653
Exchange Rate Losses		
TOTAL	1,563,580,339	1,208,062,106

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

6 Grants and Transfers to Other Government Entities

Item Description	2023-2024	2022-2023
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	629,000,000	390,350,000
Capital Grants to Government Agencies and other Levels of Government	3,516,816,537	2,034,220,558
Other Current Transfers, Grants and Subsidies	-	-
Other Capital Grants and Trans	-	-
TOTAL	4,145,816,537	2,424,570,558

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

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

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

	Description	Recurrent	Development	Total 2023-2024	Total 2022-2023
		Kshs	Kshs	Kshs	Kshs
	Transfers to SAGAs and SCs				
1	KENYA ANIMAL GENETIC RESOURCES CENTRE	128,000,000	471,000,000	599,000,000	36,250,000
2	KENYA VETERINARY BOARD	117,000,000	-	117,000,000	100,000,000
3	KENYA LEATHER DEVELOPMENT COUNCIL	215,000,000	350,000,000	565,000,000	244,970,000
4	WATER RESOURCES AUTHORITY	-	102,700,000	102,700,000	32,050,000
5	NATIONAL DROUGHT MANAGEMENT AUTHORITY	-	29,782,400	29,782,400	-
6	KENYA WATER TOWERS AUTHORITY	-	20,000,000	20,000,000	-
7	KENYA DEVELOPMENT CORPORATION LIMITED	-	-	-	444,920,558
8	ZEP RE	-	2,200,000,000	2,200,000,000	1,450,000,000
9	VETERINARY MEDICINES DIRECTORATE	38,000,000	-	38,000,000	13,555,000
10	KENYA DAIRY BOARD	39,000,000	-	39,000,000	2,575,000
11	KENYA TSETSE AND TRUPANOSOMIASIS ERADICATION COUNCIL	92,000,000	130,000,000	222,000,000	18,000,000
	Transfers to County Governments				
12	BARINGO	-	8,624,823	8,624,823	-
13	BUNGOMA	-	13,907,901	13,907,901	-
14	BUSIA	-	15,255,866	15,255,866	-
15	ELGEYO MARAKWET	-	27,503,435	27,503,435	-
16	KAKAMEGA	-	16,477,137	16,477,137	-
17	MARSABIT	-	12,728,998	12,728,998	-
18	NAKURU	-	11,166,149	11,166,149	-
19	SAMBURU	-	18,263,654	18,263,654	-
20	SIAYA	-	14,444,132	14,444,132	-
21	TRANS NZOIA	-	13,793,540	13,793,540	-
22	PMC HEAD QUARTER	-	61,168,503	61,168,503	-
	Total	629,000,000	3,516,816,537	4,145,816,537	2,342,320,558

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

7 Social Security Benefits

SOCIAL SECURITY BENEFITS		
Description	2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	15,122,020	3,281,731
TOTAL	15,122,020	3,281,731

KELCOP project in Nakuru paid Gratuity leading to the significant increase of this expenditure in the year compared to the previous year 2022-2023.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

8 Acquisition of Assets

ACQUISITION OF ASSETS		
Non- Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Construction of Building	11,380,880	5,689,870
Refurbishment of Buildings	19,603,670	405,000
Construction and Civil Works	326,744,842	152,930,577
Purchase of Vehicles and Other Transport Equipment	95,297,544	27,070,248
Overhaul of Vehicles and Other Transport Equipment	2,491,901	7,881,929
Purchase of Household Furniture and Institutional Equipment	7,900	1,844,833
Purchase of Office Furniture and General Equipment	19,820,415	22,944,511
Purchase of Specialised Plant, Equipment and Machinery	19,134,444	71,687,074
Rehabilitation and Renovation of Plant, Machinery and Equipment	762,443	788,353
Purchase of Certified Seeds, Breeding Stock and Live Animals	260,700,299	13,000,257
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	50,870,493	3,449,994
Sub Total	806,814,831	307,692,646
Financial Assets		
TOTAL	806,814,831	307,692,646

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended 30th June 2024

9 Cash and Bank Accounts

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts (Note 9 A)	593,538,969	435,261,056
Cash on hand (Note 9 B)	43,969	47,480
Total	593,582,938	435,308,536

9A: Bank Accounts

BANK ACCOUNTS				
NAME OF BANK, ACCOUNT NO. & CURRENCY	AMOUNT IN BANK ACCOUNT CURRENCY	INDICATE WHETHER RECURRENT, DEVELOPMENT, DEPOSIT E.T.C	2023-2024	2022-2023
			Kshs	Kshs
CENTRAL BANK OF KENYA, 1000210109,KSHS	Ksh	RECCURENT	1,548,569	1,603,190
CENTRAL BANK OF KENYA, 1000209957,KSHS	Ksh	DEVELOPMENT	20,104	1,179,536
CENTRAL BANK OF KENYA, 1000210632,KSHS	Ksh	DEPOSIT	31,214,526	8,501,495
CENTRAL BANK OF KENYA, 1000210395,KSHS	Ksh	RESILIENCE PROJECT	-	819,872
CENTRAL BANK OF KENYA, 1000495685,KSHS	Ksh	TWENDE PROJECT	9,718,715	446,627
CENTRAL BANK OF KENYA, 1000668016,KSHS	Ksh	DRIVE PROJECT	90,517,663	214,867,710
KCB BANK, NAKURU, 1287724450, KSHS	Ksh	KELCOP PROJECT- LOAN	386,084,907	147,402,307
KCB BANK, NAKURU, 1287724035, KSHS	Ksh	KELCOP PROJECT- GOK	74,434,486	60,440,320
Total			593,538,969	435,261,056

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9B: Cash on hand

Cash in hand		
	2023-2024	2022-2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	43,969	47,480
TOTAL	43,969	47,480
Cash in hand is analysed as follows:		
	2023-2024	2022-2023
	Kshs	Kshs
Headquarters, KILIMO Hse Building, Cash Office	43,969	47,480
Kelcop Cash Office Nakuru	-	-
TOTAL	43,969	47,480

10 : Imprests and Advances

Accounts Receivables - Outstanding Imprest and Clearance Accounts		
Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	2,062,058	2,062,058
District Suspense	2,109,143	2,158,704
TOTAL	4,171,201	4,220,762

The Employee in question has retired and the imprest will be recovered from his Pension as per the attached letter from pensions department (annex 3). The Pension department are waiting for the Exchequer to recover the that government liability from the pensioner.

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Imprests and advances Aging analysis.

	2023-2024	% of the total	Insert Comparative FY	% of the total
Under one year	65,107	2%	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	4,106,094	98%	4,220,762	100%
Total	4,171,201	100%	4,220,762	100%

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
PAUL MUKUNDI	26/02/2020	2,112,100	50,042	2,062,058
Total		2,112,100	50,042	2,062,058

11 Third party deposits and retention

Accounts Payables				
			2023-2024	2022-2023
			Kshs	Kshs
Retentions			29,889,524	8,501,495
Deposits			1,325,003	-
TOTAL			31,214,526	8,501,495
Ageing analysis:	2023-2024	% of the Total	2022-2023	% of the Total
Under one year	31,214,526	100%	8,501,495	100%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	31,214,526	100%	8,501,495	100%

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12 Fund Balance Brought Forward

FUND BALANCES BROUGHT FORWARD		
	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	593,538,969	435,261,056
Cash in hand	43,969	47,480
Outstanding Imprests	2,062,058	2,062,058
District Suspense	2,109,143	2,158,704
Payables-Deposits	(31,214,526)	(8,501,495)
TOTAL	566,539,613	431,027,803

13 Prior Year Adjustments

	Balance b/f YR 2022/23 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank accounts	435,261,056	(2,782,726)	432,478,330
Cash in hand	47,480	-	47,480
Outstanding Imprests	2,062,058	-	2,062,058
District Suspense	2,158,704	(114,668)	2,044,036
Payables-Deposits	(8,501,495)		(8,501,495)
TOTAL	431,027,803	(2,897,394)	428,130,409

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14 (Increase)/ Decrease in Advances and Imprests

	2023-2024	2022-2023
Description	KShs	KShs
Receivables as at 1 st July (a)	4,220,762	15,494,070
Receivables as at 30 th June (b)	4,171,201	4,220,762
Increase)/ Decrease in Receivables (c=(b-a))	49,561	11,273,309

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

	2023-2024	2022-2023
Description	Kshs	Kshs
Payables as at 1 st July (a)	8,501,495	103,731,592
Payables as at 30 th June (b)	31,214,526	8,501,495
Increase/ (Decrease) in payables	(22,713,031)	(95,230,097)

16 Related Party Disclosures

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

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

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17 Other Important Disclosures

17.1 Related party transactions:

Related party transactions:		
	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation	27,217,548	16,127,538
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	4,145,816,537	2,424,570,558
Total Transfers to related parties	4,145,816,537	2,424,570,558
<u>Purchase of Goods and Services</u>		
Purchase of electricity from KPLC	34,842,868	31,501,587
Purchase of water from Govt service providers	6,832,615	7,470,453
Training fees paid to KSG	1,139,362	615,960
Conference facilities hired from DTI	921,100	441,250
Total goods and services paid to govt. agencies	43,735,944	40,029,250
<u>Transfers from related parties</u>		
Transfers from the Exchequer	5,967,032,094	4,366,746,018
Total Transfers from related parties	5,967,032,094	4,366,746,018

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17.2 Pending Accounts Payable (See Annex 1)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	2022-2023			2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	7,095,457	2,780,520	-	9,875,977
Construction of Civil Works	13,805,038	4,083,564	1,004,349	16,884,253
Supply of Goods	43,270,087	230,106,484	15,815,938	257,560,633
Supply of Services	131,979,870	148,052,248	83,194,505	196,837,613
Total	196,150,451	385,022,816	100,014,791	481,158,476

17.3 External Assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
External assistance received in kind- as payment by third parties	2,200,000,000	1,450,000,000
Total	2,200,000,000	1,450,000,000

a) External assistance relating loans and grants

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
External assistance received as loans	2,200,000,000	1,450,000,000
Total	2,200,000,000	1,450,000,000

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b) Undrawn external assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Undrawn external assistance - loans (DRIVE)	11,667,564,370	13,965,211,731
Undrawn external assistance - grants (TEWENDE)	692,707,866	927,474,507
Total	12,360,272,236	14,892,686,238

c) Classes of providers of external assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	2,200,000,000	1,450,000,000
Total	2,200,000,000	1,450,000,000

d) Purpose and use of external assistance

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Use of goods and services	2,200,000,000	1,450,000,000
TOTAL	2,200,000,000	1,450,000,000

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e) External Assistance paid on behalf of (the MDA) by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors	2,200,000,000	1,450,000,000
Total	2,200,000,000	1,450,000,000

17.4 Contingent Liabilities

Nature of contingent liability	Payable to	Currency	Estimated Amount KES	Expected date of payment	Remarks
HALAL MISC 349 OF 2018-HALAL MEAT PRODUCTS VS PRINCIPAL SECRETARY MINISTRY AGRICULTURE AND LIVESTOCK	HALAL MEAT PRODUCT	KES	4,000,000,000	TO BE ADVISED BY NATIONAL TREASURY	MATTER FORWARDED TO SOLICITOR GENERAL FOR LEGAL ADVICE
TOTAL			4,000,000,000		

Notes to the Financial Statements (Continued)

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

1. Unaccounted for Long Outstanding Imprests:

Audit Query	Response	Status															
The statement of financial assets and liabilities reflects imprests and advances of Kshs.4,220,762 which includes Government imprests of Kshs.2,062,058 as disclosed in Note 10 to the financial statements. However, the amount relates to an imprest advanced to an officer on 26 February, 2020 who deserted duty before surrendering the imprest. In the circumstances, accuracy and recoverability of the imprests balance of Kshs.2,062,058 could not be confirmed.	The imprests were issued to Mr. Mukundi as follows; <table><tr><th>Imprest No.</th><th>Date</th><th>Amount Issued</th><th>Amount recovered</th><th>Balance</th></tr><tr><td>3774156</td><td>30/9/2019</td><td>30,000</td><td>30,000</td><td>Nil</td></tr><tr><td>3939566</td><td>3/3/2020</td><td>2,082,100</td><td>20,042.45</td><td>2,062,057.55</td></tr></table> The officer had been issued with an imprest Number 3939566 to undertake training for milk coolers operator in Naivasha. However, the training did not take place due to restrictions imposed by the Ministry of Health regarding meeting to curb the spread of Covid 19. It was expected that once the restrictions were lifted the training would take place however, the officer deserted duties after the recovery of 50,042.45 The matter was elevated to Ministerial Human Advisory Committee for deliberation. The recommendation was that the officer's final dues be attached to recover the un surrendered imprests and be dismissed from duty. The State Department for Livestock Development has communicated to the Pension Department not to process the officer's final dues until he clears with the State Department for Livestock. In response, the Pensions Department has advised the Department for Livestock Development to proceed and recover the same from the retirement benefits due to Mr. Mukundi via letter Ref: TNT/PENS/1/1 Vol 3/ (14) received on 20th November, 2023. The officer has been requested to commit himself to recover the amounts from his pension dues and has agreed via letter. The	Imprest No.	Date	Amount Issued	Amount recovered	Balance	3774156	30/9/2019	30,000	30,000	Nil	3939566	3/3/2020	2,082,100	20,042.45	2,062,057.55	With Pensions Department and waiting for payment. See annex 3 being communication from the Pension department.
Imprest No.	Date	Amount Issued	Amount recovered	Balance													
3774156	30/9/2019	30,000	30,000	Nil													
3939566	3/3/2020	2,082,100	20,042.45	2,062,057.55													

	officer has also submitted all required documents needed for processing of the pension dues. The officer's file has now been submitted to the Director of Pensions Treasury for necessary action.	
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Key Audit Matters

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

Other Matter

1. Delay in Payment of Court Awards

Audit Query	Response	Status
Note 17.7 to the financial statements reflects contingent liabilities amounting to Kshs.4,025,950,000 relating to two cases that have been awarded to the plaintiffs and which Management has not settled the decretal amounts. Although, as indicated in Annex 5 to the financial statements, the Management explained that the matters have forwarded to Solicitor General for legal advice. The State Department risks being charged interest for non-payment.	i. Halal Meet Products – 4 Billion Halal is a protracted legal suit whose court determination amounted to 5.242 Billion and out of court negotiations final amount of 4 Billion after a cap of all interests. The matter was submitted to the National Treasury (Pending bill closing committee) for final settlement. The National Treasury vide letter Ref RES1162/1801(15) advised to State Department for Livestock to submit the request to the sector working group undertaking MTEF for financial year 2019/2020 and the medium term. The State Department for Livestock submitted the request to the sector working group as advised by the national Treasury however due to the	With Head of Public Service. The 25,950,000 has since been paid in the year 2023-2024 to Associated Architect

	huge financial resources required to settle the issue and the tight fiscal framework the court award has not been settled to date. Further the matter has since been escalated to the office of chief of staff for further guidance. Further details on the background and history of this is as attached	
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2. Budgetary Control and Performance

Audit Query	Response	Status
The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.8,781,474,021 and Kshs.5,832,533,610 respectively resulting to an under-funding of Kshs.2,948,940,411 or 34% of the budget. Similarly, the State Department spent Kshs.5,432,573,308 against an approved budget of Kshs.8,781,474,021 resulting to an under-expenditure of Kshs.3,348,900,713 or 38% of the budget. The underfunding and under expenditure affected the planned activities and may have impacted negatively on delivery of goods and services to the public.	It is true that the budget comparison and actual approved receipts reflects underfunding. The underfunding is as a result of non-reporting of AIA collected by the SAGAS. The National Treasury directed MDAs to include AIA collected by SAGAs into the ministerial budgets during the FY 2021/2022. However, the same has been effected in subsequent periods. Further the underfunding arose as a result of non-funding of exchequer requests especially under capital expenditure.	To be improved when budget improves

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Engagement of Temporary Employees

Audit Query	Response	Status
The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.1,488,966,267 out of which an amount of Kshs.367,330,176 relates to payments for temporary employees. However, documents provided for audit revealed that the State Department has been engaging casuals for more than three months on renewable terms. This is contrary to Section 37 of the Employment Act, 2007 which requires conversion of the casual employment to contract. Further, during the year under review, Management requested approval to engage casual workers at various farms/institutions. Review of casuals' records at the various farms/institutions revealed that in various months, Bachuma/Border points engaged seventeen (17) casuals above the approved numbers while AHITI Kabete engaged five (5) more casuals than the approved number.	The above-mentioned employees comprise of cadres of workers in the ministry farms and lower level workers of training institutions who undertakes duties of milking, grazing, dipping, cleaning of animal houses, taking care of laboratories of animals, security provision, cooks, housekeepers among others. The employees are engaged for three months and take one-month break. This is necessary since the chores cannot be carried out by new people from time to time. However, The State Department had sought authority to employ and fill the various vacant cadres in the authorized establishment; and the Public Service Commission has given approval vide letter Ref No.PSC/12(14) dated 2nd August, 2023to recruit these cadres of officers.	Additional information forwarded to Public Accounts Committee

Although Management has explained that this was due to shortage of staff at the various stations, no evidence of approval to engage additional casual labourers was provided audit. In the circumstances, the Management was in breach of the law.		
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2. Failure to Settle Pending Bills

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

Audit Query	Response	Status
Note 17.2 to the financial statements on analysis of pending bills reflects bills totaling Kshs.196,150,451 as at 30 June, 2023. However, review of the aging analysis provided revealed that bills amounting to Kshs.32,106,769 owed to various suppliers has been brought forward from the financial year 2021 – 2022. This is contrary to Regulation 42 (1)(a) of the Public Finance Management (National Government) Regulations, 2015 which provides that debt service payments shall form a first charge in the subsequent financial year. In the circumstances, the Management is in breach of the law.	Nonpayment was due to budget cuts. The current outstanding balance of Kshs. 6,510,134 will be paid when funds are available.	Ongoing

3. Animal Health and Industry Training Institute (AHITI) Nyahururu Stalled Project

Audit Query	Response	Status
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During the financial year 2021/2022, the Management awarded a contract for construction of boundary wall, entrance gate, driveway, landscaping and toilet block at AHITI Nyahururu at a contract sum of Kshs. 8,863,275 for a contract period of one year. Physical inspection of the project in August, 2023 revealed that the works had stalled due to lack of funding in 2022/23 financial year to enable completion of the project. In the circumstances, the public may not obtain value for money on the stalled project and delays in completion may lead to cost escalations.	It is true that the project stalled. The institute did not receive development funding due to budget cuts in 2022/23FY to enable completion of the project.	To be provided when budget is adequate
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REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Provide Adequate Resources to the Eldoret Butterfat Station

Audit Query	Response	Status
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As previously reported the Eldoret Butterfat Station has inadequate funding and low staffing level thus hindering operations of the station. In the circumstances, the Station may not achieve its mandate.	It is true that Eldoret Station had inadequate funding and low staffing levels for the Financial Year under review. The low funding is attributed to the decline of budgetary allocation for operations across Ministries over the years. Throughout all the budget cycles, allocated resource ceiling for operations is inadequate to optimally fund all the stations under the purview of the State Department.	To be improved when budget is adequate
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2. Establishment of Audit Committee

Audit Query	Response	Status
The State Department did not establish an audit committee during the year under review. This is contrary to Regulation 74(5) of the Public Finance Management (National Government) Regulations, 2015, which requires that every National Government entity to establish an audit committee whose composition and functions shall be as prescribed by the regulations. In the circumstances, the effectiveness of internal control systems could not be confirmed.	The Principal Secretary for Statement for Livestock do understand the above roles of the audit committee in ensuring proper oversight. As per the National Treasury guidelines each is suppose establish an audit committee, which in our case should serve the state departments for crops and Livestock. The State Department for Livestock is not required to have its own separate audit committee. Section 174(8) of PFM Regulations only requires each Accounting Officer of a ministry to ensure that the audit committee is adequately funded and supported. The department has written to the Cabinet Secretary requesting for recruitment of Audit Committee members.	In progress

3. Lack of Land Ownership Documents - AHITI Nyahururu

Audit Query	Response	Status
AHITI Nyahururu is located on 100 acres of land allocated by the Management of KALRO on 26 August, 2004. However, as at the time of audit ownership had not been transferred to the State Department for Livestock Development and therefore the institute does not have a valid ownership document for the land. In the circumstance, the ownership of the institute land could not be confirmed.	The land lease is registered with KARLO Oljoroorok. It is anticipated that once KARLO Oljoroorok gets its Title Deed, it will be easier for AHITI Nyahururu to get its own. The Institute principal wrote to the Principal Secretary in 2020/2021 FY for assistance on acquisition of the Title deed. KARLO Oljoroorok is the registered owner of the land. However, KARLO does not have the mother title from which the land will be subdivided among KARLO, AHITI, Nyandarua National Polytechnic and Nyandarua Vocational Rehabilitation Centre. Attached, are the correspondence copies on follow up on title deed issue with the relevant government institutions.	In progress

4. Un-updated Fixed Assets Register

Audit Query	Response	Status
Annex 2 to the financial statements reflects a summary of fixed assets register having an historical cost balance of Kshs.6,051,171,865 as at 30 June, 2023. However, the assets registers provided for audit did not disclose the values of land owned by the State Department and	Updating of asset register is a continuous process. The state department has embarked on digitalizing the asset register to achieve more accurate book value of the assets. However, manual asset register has since been updated.	In progress

details of four (4) photocopier machines. Further, the register included fifty-two (52) office equipment, furniture and fittings, laboratory items and fifty (50) grounded motor vehicles that were either obsolete, unserviceable, expired items, or not in good working condition which had not been disposed of as at the time of the audit. In the circumstances, the effectiveness of assets management systems could not be confirmed.	A cross cutting taskforce was constituted which undertook the exercise to establish the status on land throughout the country and came up with a report available for review. Asset tagging had been planned for in previous procurement plan but has not been actualized due to austerity measures and pending bills which are a first charge in the subsequent F/Y. Digitalization of the asset register is one of the activities in the digitalization of the asset register a process that the SDLD has commenced. The asset register for 2021/2022 include obsolete assets that have since been disposed in FY 2022/2023.	
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Hon. Jonathan Mueke
Principal Secretary,



Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

16. ANNEXES

Annex 1 - Analysis of Pending Accounts Payable

S/N o	Supplier / Contractor	Invoice No.	Nature of Goods/ Services	Outstanding Amount (Kshs)
1	M/S Dotytech General Supplies	KRACU0100058617/15	Supply and delivery of various office stationery	1,695,944
2	M/S Newa Supplies	0041029470000000010	Supply and delivery of various office stationery	1,037,470
3	M/S Cfao Motors Kenya Limited	M0047998	Supply and delivery of Motor vehicle	7,610,000
4	M/S Chewareen Agencies	0041029950000000007	Supply and delivery of computers as per specifications	1,056,000
5	M/S Gesam Merchants Traders	47	Supply and delivery of assorted items	1,964,636
6	M/S Elizka Enterprises	KRACU0100025327/1	Supply and delivery of office stationery	502,730
7	Newabs Enterprises	20	Supply of Furnitures	490,050
8	Tesney Enterprises	55	SUPPLY oF Tyres	249,000
9	Newa Supplies	120	Supply of Stationeries	582,343
10	Jasuga Merchants And Suppliers	231	Supply of Stationeries	562,100
11	Dure Enterprises	865	Printing of Livestock Policy Booklets	1,064,000
12	MFI Document Solutions Limited	KEGEA-INN-6213955	Supply And Delivery of Photocopier Machine	978,600

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13	M/s Marsalet International	3806	Supply and Delivery of Leather Items	4,800,000
14	M/s Safaricom Kenya Ltd	3965	Supply and Delivery of Airtime	38,500
15	M/s Newabs Enterprises	3767	Supply and Delivery of Laboratory Items	1,351,700
16	M/s Tesney Enterprises	3765	Supply and Delivery of ICT Items	2,321,090
17	M/s Global Interjapan (K) Ltd	3732	Supply and Delivery of Laboratory Items	563,150
18	M/s Conglomerate Trading	3731	Supply and Delivery of Laboratory Items	1,500,300
19	M/s Reenzyn Supplies	3766	Supply and Delivery of Tyres	299,450
20	M/s Mount Royal Limited	3733	Supply and Delivery of Laboratory Items	11,365,800
21	M/s Amakow General Supplies Limited	KRACU0200061957/2	Goods	2,799,988
22	M/s Northern View Holdings Limited	KRACU0200057338/4	Goods	2,935,988
23	M/s Xogsade Limited	KRACU0200057325/3	Goods	2,711,988
24	M/s Al-Kowthar General Supplies Limited	KRACU0200057815/3	Goods	2,979,988
25	M/s Soito Naibor Company Limited	KRACU0100035709/2	Goods	2,812,500
26	M/s Dahafsa Merchants Limited	KRACU0200057369/7	Goods	2,812,488
27	M/s Jile Horizons Company Limited	14	Goods	2,639,988
28	M/s Ganane Investments Limited	KRACU0200061710/2	Goods	2,399,988
29	M/s Janjwa Agencies Services Limited	KRACU0100057946/3	Goods	2,249,988

30	M/s Holyman Ventures Company Limited	236	Gooods	2,249,988
31	M/s Hamon Young Builders Limited	KRACU0100058658/1	Gooods	2,249,988
32	M/s Mini Max Pursuits Company Limited	17	Gooods	2,071,988
33	M/s Xogsade Limited	KRACU0200057325/4	Gooods	3,000,000
34	M/s Al-Kowthar General Supplies Limited	KRACU0200057815/6	Gooods	2,600,000
35	M/s Dahafsa Merchants Limited	KRACU0200057369/6	Gooods	3,000,000
36	M/s Jile Horizons Company Limited	28	Gooods	2,800,000
37	M/s Janjwa Agencies Services Limited	KRACU0100057946/2	Gooods	2,174,991
38	M/s Holyman Ventures Company Limited	236	Gooods	2,575,000
39	M/s Northern View Holdings Limited	KRACU0200057338/5	Gooods	2,791,000
40	M/s Amakow General Supplies Limited	33	Gooods	2,615,000
41	M/s Al-Kowthar General Supplies Limited	KRACU020005785/7	Gooods	2,883,620
42	M/s Dahafsa Merchants Limited	KRACU0200057369/5	Gooods	1,911,100
43	M/s Tololob Investments Limited	7176	Gooods	2,107,100
44	M/s Safariland Enterprises Company Limited	1420	Gooods	2,425,000
45	M/s Geomase Enterprises Limited	8	Gooods	2,425,000
46	M/s Memos Enterprises	20	Gooods	2,425,000

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47	M/s Safariland Enterprises Company Limited	1421	Goods	2,797,083
48	M/s Geomase Enterprises Limited	9	Goods	2,797,083
49	M/s Memos Enterprises	21	Goods	2,797,083
50	M/s Geomase Enterprises Limited	10	Goods	2,576,000
51	M/s Memos Enterprises	19	Goods	2,576,000
52	M/s Dajik Enterprises Limited	16	Goods	2,576,000
53	M/s Memos Enterprises	3	Goods	3,278,600
54	M/s Geomase Enterprises Limited	5	Goods	3,800,000
55	M/s Xogsade Limited	38	Goods	389,870
56	M/s Centamax Enterprises	10	Goods	1,150,500
57	M/s The Garisson Limited	KRACU0100056959/1	Goods	2,297,170
58	M/s Azmina General Supplies Limited	15	Goods	27,600,000
59	M/s Tololob Investments Limited	9	Goods	4,210,775
60	M/s Dahafsa Merchants Limited	6	Goods	7,783,600
61	M/s Centamax Enterprises		Goods	296,000
62	Adesina Limited	18215624100000000000	Supply and delivery of Various Toners	938,270
63	Phylik Solutions	KRACU0200040165/4	Supply and delivery of Various Toners	434,616

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64	Safaricom Kenya Limited	Proforma	Supply of Airtime	1,522,000
65	Ramji Haribhai Devani	KRAMW999202111000 048	Supply of fuel	459,900
66	Urysia Limited	KRAMW019202207043 846	Supply of double cab pick-up 4 x 4L.W.B 1900-2000CC	13,200,000
67	Gryjos Printers and Stationers	KRAMW00420220709 0035	Supply of various banners	1,855,000
68	Chewareen Agencies	KRAMW004202208102 995	Supply and delivery of laptops	4,725,000
69	Newabs Enterprises	KRAMA004202208102 948	Supply and delivery of Desktop	3,775,816
70	Fanasbi construction company	KRACCU0100053378/2 3	Supply and delivery of furniture	7,103,070
71	Behagit Enterprises		Supply and delivery of Various Toners	292,137
72	Safaricom Kenya Limited		Supply of Airtime	339,000
73	CFAO Motors Kenya Limited		Supply and delivery of utility passenger vehicle 4x4 L.W.B	20,467,179
74	M/s Holyman Ventures Company Limited	KRAMW017202207093 628	Supply and delivery of Furniture	143,400
75	M/s Newa Supplies	KRAMW004202208102 947	Supply and delivery of Beekeeping Equipment	595,950
76	M/S J-Mosfet enterprises P.O box 2-01000 Thika	2075	GOODS	236,000
77	M/S Contrust Enterprises P.O BOX 67324 Nairobi	29	GOODS	670,000
78	M/S Juliminah enterprises P.O Box 17071-00510 Nairobi.	10	GOODS	1,382,250

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79	M/S Vestrak Value solution Enterprises P.O Box 154-01004 Thika.	26	GOODS	552,000
80	M/S Ngagima investment P.O Box 429-00510 Ongata Rongai	1	GOODS	660,170
81	M/S Daisyland suppliers P.O Box 23204-00100 Nairobi	1037	GOODS	497,600
82	M/S Speedy Merchants LTD P.O Box 26411-00100 Nairobi	3	GOODS	1,003,500
83	M/s R.H Devani Limited	2144	Supply of fuel to DLP	3,999,864
84	M/s R.H Devani Limited	2595	Supply of fuel to DLP Historical debt - incurred during drought emergency period in 2017	5,280,305
85	M/s Isuzu East Africa Limited	6206	Supply and delivery of bus at AHITI- Nyahururu	13,821,300
TOTAL SUPPLY OF GOODS				257,560,633
1	M/S Mfi Document Solutions Limited	KEGEAIN6204690	Provision of maintenance services for six photocopiers	319,000
2	M/S Superbreak Travel Agency	KRACU0200055636/2	Provision of foreign return air ticket routing Nairobi-Istanbul-Nairobi	854,000
3	M/S Ellabel Travel Agencies Limited	KRACU0200000483/18	Provision of foreign return air ticket routing Nairobi-Tel Aviv-Nairobi	369,018
4	M/S Ellabel Travel Agencies Limited	KRACU0200000483/16	Provision of foreign return air ticket routing Nairobi-Entebbe-Nairobi	593,880
5	M/S Flight Center Travel Limited	KRACU0200057226/1	Provision of foreign return air ticket routing Nairobi-Rome-Nairobi	890,200

6	M/S Dosley Agencies	KRACU0100013612/12	Provision of foreign return air ticket routing Nairobi-Mozambique-Nairobi	465,790
7	M/S Green Bay Travel Limited	KRACU0200057215/2	Provision of domestic return air ticket routing Nairobi-Kisumu-Nairobi	33,900
8	M/S Cfao Motors Kenya Limited	70455168	Provision of service for GKB559R	57,101
9	M/S Dairy Training Institute – Naivasha	699	Provision of conference facility	299,000
10	M/S Trawell Company Limited	KRACU0200042614/8	Provision of domestic return air ticket routing Nairobi-Mombasa-Nairobi	47,450
11	M/S Turkenya Tours & Safaris Limited	INV-11882 Voucher not found	Provision of foreign return air ticket	1,457,559
12	Ellabell Agencies Limited	KRACU0200000483/12	Provision of Air Ticket	79,230
13	Sky Extra Tours And Travel Limited	117	Provision of Air Ticket	407,755
14	Sky Extra Tours And Travel Limited	125	Provision of Air Ticket	27,995
15	Sky Extra Tours And Travel Limited	123	Provision of Air Ticket	43,455
16	Green Bay Travel Limited	5,733	Provision of Air Ticket	312,480
17	Boma Inn Eldoret	7,744	Conference Facilities	1,321,400
18	Hotel Waterbuck Limited	8,205	Conference Facilities	1,564,500
19	Hillview Eco-Tourism Center	9	Conference Facilities	208,800
20	Kenya School Of Government- Lower Kabete	SINVC-NRB03697	Conference Facilities	426,300

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21	The Kyaka Hotel Limited	106,326	Conference Facilities	353,400
22	Red Court Hotel	123,586	Conference Facilities	226,500
23	Legend Hotels Limited	7,712	Conference Facilities	1,400,000
24	State Department of Livestock-Naivasha	731	Conference Facilities	156,150
25	Kenya Agricultural And Livestock Research Organization (Hq)	43,541	Conference Facilities	240,000
26	Kisumu Hotel(Maseno University)	SINV1776	Conference Facilities	1,089,000
27	Mombasa Beach Hotel	122,342	Conference Facilities	1,425,000
28	Paradise Inn Ahmed Gate Limited	496	Conference Facilities	182,000
29	Heritage Breeze Limited	169	Conference Facilities	348,000
30	M/s Kenya Power And Lighting Co Ltd	3444	Provision of Power Supply (Electricity)	3,600,000
31	M/s Kenindia Assurance Co Ltd	3109	Provision of Rent Office Space	2,242,028
32	M/s Kenindia Assurance Co Ltd	2452	Provision of Rent Office Space	8,292,750
33	M/s Michagi Holdings	3195	Provision of Rent Office Space	3,850,000
34	M/s Brooklands Company	20	Services	2,996,785
35	M/s Mathaws Construction Company Limited	360	Services	5,000,000
36	M/s Pro Flight Kenya Limited	PFLF0010724	Services	1,637,433
37	M/s Ellabell Agencies Limited	KRACU0200000483/13	Services	1,747,910

38	M/s Greenbay Travel Agency	KRACU0200057215/4	Services	468,910
39	M/s Greenbay Travel Agency	KRACU0200057215/6	Services	497,960
40	M/s Superbreak Travel Agency Limited	KRACU0200055636/3	Services	149,000
41	M/s Superbreak Travel Agency Limited	KRACU020005563/7	Services	18,950
42	M/s Superbreak Travel Agency Limited	KRACU0200055636/12	Services	559,100
43	M/s Trawell Company LTD	0	Services	61,750
44	M/s Ellabell Agencies Limited	KRACU020000483/15	Services	49,630
45	M/s Trawell Company LTD		Services	17,000
46	Stockwell Properties Limited	KRAMW/00420220402 3829	Provision of conference facility	524,400
47	Sky extra Tours &Travel	KRACU0100007395/4	Provision of domestic return air ticket to various destinations	624,177
48	Isiolo Landmark Hotel	KRAMW/011202207069 046	Provision of conference facility	669,000
49	VICMA SOLUTIONS	KRACU0200052993/1	Provision of wifi installation, configuration & re cabling of the 7th 8th&10th floor	885,000
50	Government Advertising Agency	1345	Provision of Advertisement services on GAA	733,117
51	Kitui Mwingi Parkside Ltd	KRAMW/004202110008 235	Provision of conference facility	730,800
52	Sky extra Tours &Travel	KRACU0100007395/4	Provision of foreign return air ticket Nrb-Dubai	295,235

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53	Stockwell Properties Limited	40238290000000900	Provision of conference facility	281,200
54	AESA East Africa Limited	KRAMW019202207044 286	Consultancy Service for Route for market	18,028,253
55	Brand Magnets Limited	KRAMW009202209165 143	Consultancy Service for Communication and Knowledge Management Strategy	13,390,340
56	Master Consultant Limited	KRAMW00420220707 5553	Consultancy Services for Drive Project on Feasibility Study	3,013,555
57	Prefix Research Limited	3545	Consultancy Services for Project Coordination Framework	7,155,000
58	Policy and Market Options	KRAMW182202209177 127	Consultancy Service for Conducting Capacity Needs Assessment of Co-Operatives in the Livestock Sector in Asal Counties of Kenya	7,154,718
59	Policy and Market Options	KRAMW182202209177 127	Consultancy Service for Conducting Capacity Needs Assessment of Co-Operatives in the Livestock Sector in Asal Counties of Kenya	7,154,717
60	Burchs Resort Naivasha limited	KRACU0100049320/12	Provision of conference facility	152,000
61	Kenya School of Government	KRAMW00220220705 9442	Tuition fee for Leah Boit to attend data protection course	46,700
62	Lantern Resort Limited	KRAMW017202207092 295	Provision of conference facility the joint livestock exhibition	450,000
63	East Mark HOTEL	KRAMWO4320220708 2624	Provision of conference facility	324,000
64	The kyaka Hotel Ltd	KRAMW00420220402 5020	Provision of conference facility	328,000

65	Sky extra Tours & Travel	KRACU0100007395/11	Provision of foreign return air ticket Nrb-Dubai	299,895
66	AESA East Africa Limited	KRAMW019202207044286	Consultancy Service for Route for market	20,281,785
67	Ellabel Agencies Ltd		Provision of Air ticket	57,500
68	East Mark HOTEL		Provision of conference facility	280,000
69	Pride Inn Azure		Provision of conference facility	180,000
70	Superbreak Travel Agency Ltd		Provision of foreign return air ticket	390,000
71	Lukenya Gateway		Provision of Conference facility	970,000
72	M/s 4B1 Investment Limited	KRACU0200055266/6	Stengthening & establishment of tree nurseries in Kinna, Igembe East, Athiru Gaiti, Akachiu and Thagatha wards	1,998,660
73	M/s European Automax (E.A)	KRAMW009202209165507	Provision of repair and service for Motor Vehicle Reg No. GKB515Z Nissan Double Cabin	241,379
74	M/s Gesam Merchants Traders	48	Supply and delivery of Computer Accessories	391,980
75	M/s Biringi Link Ventures	59	Provision of Services for Establishment of Tree Nurseries in 2 TWENDE Project Counties- Isiolo and Makueni	894,000
76	M/s Ellabell Agencies Limited	KRACU0200000483/19	Provision of domestic return Air Ticket Nairobi-Mombasa-Naiobi	52,980
77	M/s Leantai Limited	Voucher Not Found	Capacity Need Assessment for capacity Building for TWENDE Project	1,972,500

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78	M/S Kenya power & lighting co.ltd P.O Box 30099 Nairobi	24061001006/3677	SERVICES	317,441
79	M/S Kenya power & lighting CO.LTD P.O Box 30099 Nairobi	240410006135767	SERVICES	351,824
80	Hatari Security Guards Limited	6302	Provision for Security services July-Sep 2021 Jan-May 2022	1,071,840
81	M/s Pro Flight Ltd	7106	Hire of chopper to Wilson-Wajir-Griftu-Wajir-Mandera- Isiolo (2021-2022)	2,308,500
82	M/s Pro Flight	6285	Chopper Services - DVS	1,923,048
83	M/s Tegemeo Institute/Egerton University	6483	Consultancy Services	54,500,000
84	M/s Skywide Limited	7113	One way air Ticket Nairobi-Garrisa	26,000
TOTAL SUPPLY OF SERVICES				196,837,613
1	M/s Focus Point Systems Limited	3900	Construction works – Repair of Roof at the Bulk Store	2,780,520
2	M/S Giwa traders P.O 42174-00100 Nairobi		WORKS	9,575,000
3	M/S Mbugi traders P.O 42174-00100 Nairobi	20	WORKS	1,199,904
4	M/s Mairer General Supplies Co. Ltd	-	Construction Chifra Waterpan-Retention	1,898,545
5	M/s IDHIDH Deluxe Contractors	5807	Construction-Dukana Market Retention	1,900,014
6	M/s Dido and Sons Limited	6138	Construction- Waititi Waterpan Retention	1,197,840

7	M/s Amasho Contractors Ltd	5788	Rehabilitation of Kordai Waterpan Final Payment	2,517,797
8	M/s Morkelly Limited	5645	Rehabilitation of Chemongoch holding ground Final Payment 53802000	5,690,610
	TOTAL			26,760,230
	GRAND TOTAL			481,158,476

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
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Annex 2 – Bank Certificate as at 30th June 2024



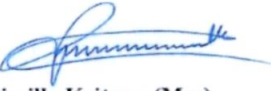
Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 12, 2024

CERTIFICATE OF BALANCES

Customer : 122556 **STATE DEPT FOR LIVESTOCK DEVELOPMENT**
Balance
Date: 30-Jun-24

Account No	Account Name	Currency	Balance
1000209957	DEV-STATE DEPT FOR LIVESTOCK DEV	KES	176,490,265.60
1000209984	CBK165-STATE DEPT.FOR LIVESTOCK DEV	KES	0.00
1000210109	REC-STATE DEPT. FOR LIVESTOCK DEV	KES	30,445,113.80
1000212632	DEP-STATE DEPT.FOR LIVESTOCK DEV	KES	23,143,429.70
1000216395	REG. PASTORAL LIVELIHOODS RES.PRJ	KES	0.85
1000495685	TOWARDS ENDING DROUGHT EMERGENCIES	KES	56,158,804.55
1000668016	DRIVE IN THE HORN OF AFRICA	KES	90,517,662.50


Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division


Micah Nabori
Authorised Signatory
Banking Services Division

C2: CBK - Official

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
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Annex 3 – Imprest Recovery progress report

THE NATIONAL TREASURY



PENSIONS DEPARTMENT

Copy

THE NATIONAL TREASURY
PENSIONS DEPARTMENT
P O BOX 20191
NAIROBI
01-AUG-24

REF: APN/PC0000403261

Paul Nyuiri Mukundi
P.O. Box 10
NAROMORU
Kenya

Dear Pensioner,

You have been awarded a pension gratuity of Kshs 1,806,700.00 and a monthly pension of Kshs 22,584.00 with effect from 07-MAR-20

Your monthly pension is payable in arrears and payments for the period 07-MAR-20 to 31-MAY-24 have been included in the gratuity amount. Subsequent monthly payments will follow.

A payment for kshs 700,727.50 being net of :-

(i) Govt. Liability	-----Kshs 2,103,100.00
(ii) Income Tax (cap 470)	-----Kshs 181,675.00
(iii) Abatement	-----Kshs .00
(iv) WCPS Recovery	-----Kshs .00
(v) With Holding Tax	-----Kshs .00
(vi) Deduction To CAP	-----Kshs .00

ALL totaling TO -----Kshs 2,284,775.00

In respect of your gratuity/pension arrears has been sent to
KCB - MOI AVE NRB.

Please note that NO CHANGES TO THE BANK ACCOUNT you have provided will be processed within ONE YEAR from the date of this letter and thereafter not more than ONCE A YEAR.

Yours faithfully,

FOR: DIRECTOR OF PENSIONS
C.C.

P-No. : 1986041204

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)		(Kshs)
	2022-2023				2023-2024
Land	-	-	-	-	-
Buildings and structures	2,396,516,498	357,729,392	-	-	2,754,245,890
Transport equipment	269,470,640	97,789,445	-	-	367,260,085
Office equipment, furniture and fittings	592,769,316	19,828,315	-	-	612,597,631
Household Furniture and Institutional Equipment					
ICT Equipment	-	-	-	-	-
Machinery and Equipment	2,492,894,834	19,896,887	-	-	2,512,791,721
Biological assets	282,982,917	260,700,299	16,380,004	-	527,303,212
Infrastructure Assets- Roads, Rails	-		-	-	-
Heritage and cultural assets	-		-	-	-
Intangible assets	17,622,674	50,870,493	-	-	68,493,167
Work in Progress	-		-	-	-
Total	5,765,141,436	806,814,831	16,380,004	-	6,555,576,263

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Annex 5 – List of Projects implemented by State Department for Livestock

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (yes/no)
1	Kenya Livestock Commercialisation Project (KELCOP)	Agricultural transformation of increasing rural small scale farmers income, food and nutrition security	JONATHAN MUEKE	YES
2	Towards Ending Drought Emergencies (TWEDE)	Restoration of Range Lands	JONATHAN MUEKE	YES
3	De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE)	Enhance pastoralist's access to Financial services for drought risk mitigation, include them in the value chains and facilitate the livestock trade in the Horn of Africa	JONATHAN MUEKE	YES

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Annex 6 – List of SCs, Sagas and Public Funds Under State Department for Livestock Development

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	KENYA ANIMAL GENETIC RESOURCES CENT	599,000,000	Yes
2	KENYA VETERINARY BOARD	117,000,000	Yes
3	KENYA LEATHER DEVELOPMENT COUNCIL	565,000,000	Yes
4	WATER RESOURCES AUTHORITY	102,700,000	Yes
5	NATIONAL DROUGHT MANAGEMENT AUTHORITY	29,782,400	Yes
6	KENYA WATER TOWERS AUTHORITY	20,000,000	Yes
8	ZEP RE	2,200,000,000	Yes
9	VETERINARY MEDICINES DIRECTORATE	38,000,000	Yes
10	KENYA DAIRY BOARD	39,000,000	Yes
11	KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL	222,000,000	Yes
12	KELCOP COUNTIES DISBURSEMNTS	213,334,137	Yes
	TOTAL	4,145,816,537	

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Annex 7 – Contingent Liabilities Register

	Nature of contingent liability	Remarks
1	HALAL MISC 349 OF 2018-HALAL MEAT PRODUCTS VS PRINCIPAL SECRETARY MINISTRY AGRICULTURE AND LIVESTOCK	MATTER FORWARDED TO SOLICITOR GENERAL FOR LEGAL ADVICE

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Annex 8: Reporting of Climate Relevant Expenditures

Vote: 1162 Name of Department: State Department for Livestock Development Telephone: 020 Email: pslivestock@kilimo.go.ke Name of Accounting Officer: Hon. Jonathan Mueke, CBS Focal Persons: Blaise Okinyi-TWENDE; Maurice Ouma-DRIVE									
Project Name	Project Description	Project Objectives	Project Activities	Actual Expenditure (KShs.)				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Towards Ending Drought Emergencies in Kenya (TWENDE)	Goal: To reduce the cost of climate change induced drought on Kenya's national economy by increasing resilience of the livestock and other land use sectors in restored and effectively governed rangeland ecosystems	-To create awareness of climate threats and risk reduction process -To enhance adaptive capacity and reduced exposure to climate risks -To strengthen institutional and regulatory systems for climate responsive planning and development	-To train pastoral communities and institutions on rangeland management in 11 Counties. -To establish water and soil conservation structures in 3 Rangeland Systems -To establish grass seed banks amongst beneficiary communities	4,719,228	78,800,863	196,122,512	20,226,231	GoK/ Green Climate Fund	State Department for Livestock
De-risking, Inclusive and Value Enhancing for Pastoral	Insurance scheme supports livestock insurance services in 8 ASAL counties	-Increased drought resilience of the productive pastoral system segregated per country	-Index based drought insurance product design and rating	73,361,708	229,166,712	2,119,468,989	0	IDA-WB	State Department for Livestock/

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Economies (DRIVE).		-Stable market and prices for livestock produced under productive pastoral systems segregated per country, -Increased access to formal financial services by currently underserved segments of the society segregated per country. -Increased private sector investments in livestock value chain thus more jobs segregated per country Reduction of conflicts and enhanced cross border trade.	-Awareness creating and training of pastoral communities on financial matters, including insurance -Capacity building of private sector actors that will be involved in delivery of financial services -Group enrollment to insurance scheme and collection of premium contribution -Linking groups receiving help from insurance with investments supported by component two of the project -Finding potential youth groups and women to be supported by the project to scale their livestock value chain activities -Undertaking feasibilities, market sounding and undertaking road shows						KDC/ ZE- PRE
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			to attract private sector investors to viable business opportunities in livestock value chain					
			-Finding opportunities for private public partnerships in livestock value chain and support investments in those ventures					
			-Providing seed capital and advisory to selected business opportunities					

Annex 9: Disaster Expenditure Reporting Template

EL NINO FUNDS EXPENDITURE REPORT					
Description		Approved Additional Expenditure(K Shs.)	Actual expenditure as 23rd February, 2024 (KShs.)	Justification for underexpenditure if any	Statement on how the payment conforms to Section 21 of PFMA, 2012
1162002101-Veterinary Headquarters	Total	35,000,000	34,967,450	<i>99.9% of the funds absorbed</i>	It conforms to Section 21 of PFMA,2012 since the payment was not budgeted for because it was unforeseen(live stock disease outbreaks as a result of El Nino rains) and interventions could not be
Programme	Livestock Resources Managem ent and Developm ent Programm e				
Subprogramme	Livestock Diseases Managem ent and Control				

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Activities	Supply and Delivery of Vaccines- Vaccines for control of Rift Valley Fever (1.4 million doses) and Bluetongue (450,000 doses). These diseases are highly common during high rainfall because they are spread by biting insects (mosquitoes and Culicoides) whose population		21,300,000		delayed without harming the general public interest (damage/loss of property- livestock).
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	increases during such seasons				
	Supply and Delivery of Laboratory Kits and Consumables- These are rapid diagnostic kits, sampling materials and reagents used to quickly diagnose animal diseases, with quick turnaround time in cases		13,072,300		

	where diseases are suspected during active and passive surveillance. They help confirm the causative pathogens and thus inform the best control and management strategy to be employed in such events.				
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	Supply and Delivery of PPEs- These and personnel protective equipment such as gloves, overalls, gumboots, face mask, etc. They help protect individuals working in laboratories and in the field during vaccination and surveillance. Some diseases such as Rift Valley Fever are zoonotic (can be		595,150		
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	<i>transmitted from animals to humans) and therefore there is a need for maximum human protection.</i>				
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Annex 10- Reports Generated from IFMIS

- IFMIS TRIAL BALANCE
- IFMIS NOTES TO THE ACCOUNT
- OTHERS TO BE SUBMITTED ON REQUEST

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2024
SDL DEVELOPMENT 1162

AC/NO - 1000209957	AMOUNT Kshs
BALANCE AS PER BANK CERTIFICATE.....	176,490,265.60
Less.....	
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	271,168,533.95
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00
Add.....	
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	0.00
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	94,698,371.85
BANK BALANCE AS PER CASH BOOK	20,103.50

I certify that I have verified the Bank Balance in the Cash Book with the
the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....

Date.....26/7/24

Checked by:

Signature.....

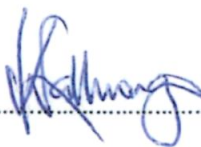
Date.....26/7/24

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2024
SDL DEPOSIT 1162

AC/NO - 1000212632	AMOUNT Kshs
BALANCE AS PER BANK CERTIFICATE.....	23,143,429.70
Less.....	
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	0.00
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00
Add.....	
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	0.00
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	8,071,096.45
BANK BALANCE AS PER CASH BOOK	31,214,526.15

I certify that I have verified the Bank Balance in the Cash Book with the
the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....

Date.....26/7/24

Checked by:

Signature.....

Date.....26/7/24

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2024
SDL RECURRENT 1162

AC/NO - 1000210109	AMOUNT Kshs
BALANCE AS PER BANK CERTIFICATE.....	30,445,113.80
Less.....	
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	50,188,233.10
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00
Add.....	
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	0.00
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	21,291,688.20
BANK BALANCE AS PER CASH BOOK	1,548,568.90

I certify that I have verified the Bank Balance in the Cash Book with the
the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....

Date.....26/7/24

Checked by:

Signature.....

Date.....26/7/24



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	530,982,829.45	712,334,397.70
Exchequer Releases/ Provisioning Account for Q2	9910201	1,629,851,174.50	1,002,895,780.80
Exchequer Releases/ Provisioning Account for Q3	9910201	2,623,939,504.45	584,783,587.85
Exchequer Releases/ Provisioning Account for Q4	9910201	1,182,258,585.35	2,066,732,251.55
TOTAL		5,967,032,093.75	4,366,746,017.90

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
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	2,200,000,000.00	1,450,000,000.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		2,200,000,000.00	1,450,000,000.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	5,872,523.95	12,664,132.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	9,382,279.95	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	1,125,200.00	3,123,460.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		16,380,003.90	15,787,592.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	682,602,322.60	723,010,854.20
Basic Wages - Temporary Employees	2110200	423,939,650.85	367,330,175.55
Personal Allowances paid as part of Salary	2110300	407,127,193.95	398,625,237.15
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
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		1,513,669,167.40	1,488,966,266.90

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	41,675,482.25	33,172,415.80
Communication, Supplies and Services	2210200	10,748,288.30	10,392,336.40
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	275,798,976.35	179,207,665.55
Foreign Travel and Subsistence, and other transportation costs	2210400	34,974,151.70	11,366,949.40
Printing, Advertising and Information Supplies and Services	2210500	30,772,263.25	18,226,602.90
Rentals of Produced Assets	2210600	77,341,979.45	45,791,050.20
Training Expenses	2210700	312,028,523.60	267,702,502.65
Hospitality Supplies and Servi	2210800	77,364,970.70	68,585,490.25
Insurance Costs	2210900	14,972,097.20	85,000.00
Specialised Materials and Supp	2211000	346,682,020.55	267,242,119.50
Office and General Supplies and Services	2211100	19,897,530.65	19,267,459.15
Fuel Oil and Lubricants	2211200	37,224,797.40	33,789,929.00
Other Operating Expenses	2211300	246,237,366.95	217,721,448.90
Routine Maintenance - Vehicles	2220100	29,603,170.45	21,902,482.90
Routine Maintenance - Other Assets	2220200	8,258,719.85	13,608,653.30
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,563,580,338.65	1,208,062,105.90

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	629,000,000.00	390,350,000.00
Capital Grants to Government Agencies and other	2630200	3,516,816,536.85	2,034,220,558.45

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		4,145,816,536.85	2,424,570,558.45

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	15,122,019.95	3,281,730.85
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		15,122,019.95	3,281,730.85

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	11,380,879.95	5,689,870.30
Refurbishment of Buildings	3110300	19,603,669.60	405,000.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	326,744,842.45	152,930,576.95
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	95,297,544.00	27,070,248.10
Overhaul of Vehicles and Other Transport Equipment	3110800	2,491,901.00	7,881,928.80
Purchase of Household Furniture and Institutional Equipment	3110900	7,900.00	1,844,833.40
Purchase of Office Furniture and General Equipment	3111000	19,820,415.00	22,944,510.50
Purchase of Specialised Plant, Equipment and Machinery	3111100	19,134,444.05	71,687,073.60
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	762,443.00	788,353.40
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	260,700,298.50	13,000,256.55
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	50,870,493.00	3,449,994.00
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		806,814,830.55	307,692,645.60

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	4,529,103,491.10	4,529,103,491.10
Recurrent Bank Accounts	6530000	9,002,966,866.70	9,029,092,847.70
Development Bank Accounts	6540000	248,115,921.30	734,185,059.65
Deposit Bank Account	6550000	2,792,697,228.15	2,792,697,228.15
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		16,572,883,507.25	17,085,078,626.60

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	31,459,973,422.95	24,497,663,170.75
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		31,459,973,422.95	24,497,663,170.75

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	482,135.85	482,135.85
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	233,647,064.30	214,726,711.95
Government Imprests	6760000	103,974,592.40	103,490,842.40
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	107,929,369.95	28,763,838.80
Other Current Assets (System r	6790000	17,482,930.00	17,482,930.00
TOTAL		463,516,092.50	364,946,459.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	(66,759,441.15)	(88,097,430.30)
Withholding Taxes	7380000	4,933,037.90	4,842,912.55
System Required Liabilities A/cs	7390000	14,857,679,761.65	7,452,709,187.55
Other Liabilities	7320000	(134,860,467.25)	(141,219,461.45)
Revolving Funds	7350000	0.00	0.00
TOTAL		14,660,992,891.15	7,228,235,208.35

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(17,085,078,626.60)	(13,519,181,780.40)
Opening Balance Cash	22B	24,497,663,170.75	21,376,907,048.10
Opening Balance Receivables - Imprest and Clearance Accounts	23	364,946,459.00	359,272,650.45
Opening Balance - Deposits	24	(7,228,235,208.35)	(8,067,788,425.55)
TOTAL		549,295,794.80	149,209,492.60

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		0.00	0.00



Trial Balance Comparison Report

Entity: 1162-State Department for Livestock

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110107 Intercompany Receivables	1,334,127,744.40	0.00	1,334,127,744.40	0.00
1110100 Receipt of Income Tax from Individuals	1,334,127,744.40	0.00	1,334,127,744.40	0.00
1110000 Taxes on Income, Profits and Capital Gains	1,334,127,744.40	0.00	1,334,127,744.40	0.00
1320202 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	0.00	0.00	0.00
1320000 Grants from International Organisations	0.00	0.00	0.00	0.00
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 Training Levy	0.00	0.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	0.00	0.00	0.00
1420507 Receipts from Sale of Agricultural Goods	0.00	0.00	0.00	0.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	0.00	0.00	0.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	0.00
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
1990102 Realized Gain/Loss	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/c's	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	682,602,322.60	0.00	723,010,854.20	0.00
2110100 Basic Salaries - Permanent Employees	682,602,322.60	0.00	723,010,854.20	0.00
2110201 Contractual Employees	322,883,113.45	0.00	269,983,386.55	0.00
2110202 Casual Labour - Others	101,056,537.40	0.00	97,346,789.00	0.00
2110299 Basic Wages - Temporary -Other	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	423,939,650.85	0.00	367,330,175.55	0.00
2110301 House Allowance	250,732,809.60	0.00	247,531,326.80	0.00
2110307 Hardship Allowance	7,810,020.00	0.00	6,843,517.25	0.00
2110309 Special Duty Allowance	407,421.30	0.00	432,540.00	0.00
2110310 Top-up Allowance	15,300.00	0.00	1,720.00	0.00
2110311 Transfer Allowance	6,599,500.00	0.00	2,602,110.00	0.00
2110312 Responsibility Allowance	6,211,200.00	0.00	6,800,000.00	0.00
2110313 Entertainment Allowance	1,374,405.10	0.00	782,000.00	0.00
2110314 Transport Allowance	112,989,876.65	0.00	113,355,162.10	0.00
2110315 Extraneous Allowance	2,401,000.00	0.00	2,052,880.00	0.00
2110317 Domestic Servant Allowance	16,800.00	0.00	177,640.00	0.00
2110319 Top-up House Allowance	8,600.00	0.00	40,580.00	0.00
2110320 Leave Allowance	7,069,496.30	0.00	7,797,940.00	0.00
2110322 Risk Allowance	11,490,765.00	0.00	10,207,821.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	407,127,193.95	0.00	398,625,237.15	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	1,513,669,167.40	0.00	1,488,966,266.90	0.00
2210101 Electricity	34,842,867.75	0.00	25,701,962.40	0.00
2210102 Water and Sewerage Charges	6,832,614.50	0.00	7,470,453.40	0.00
2210106 Utilities, Supplies- Other (	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210100 Utilities, Supplies and Services	41,675,482.25	0.00	33,172,415.80	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	8,393,800.50	0.00	8,850,729.60	0.00
2210202 Internet Connections	2,255,030.70	0.00	1,352,383.80	0.00
2210203 Courier & Postal Services	99,457.10	0.00	189,223.00	0.00
2210204 Leased Communication Lines	0.00	0.00	0.00	0.00
2210299 Communication, Supplies - Other	0.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	10,748,288.30	0.00	10,392,336.40	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	19,483,997.60	0.00	12,025,154.45	0.00
2210302 Accommodation - Domestic Travel	125,440,077.75	0.00	88,298,450.65	0.00
2210303 Daily Subsistence Allowance	130,534,696.00	0.00	78,659,325.45	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	20,000.00	0.00	6,800.00	0.00
2210307 Passage & Transfer Expenses	320,205.00	0.00	217,935.00	0.00
2210399 Domestic Travel and Subs. - Others	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	275,798,976.35	0.00	179,207,665.55	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	12,598,373.20	0.00	3,625,000.50	0.00
2210402 Accommodation	5,295,542.00	0.00	3,364,840.90	0.00
2210403 Daily Subsistence Allowance	17,066,236.50	0.00	4,348,799.50	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	14,000.00	0.00	28,308.50	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	34,974,151.70	0.00	11,366,949.40	0.00
2210502 Publishing & Printing Services	23,657,423.50	0.00	8,871,793.90	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	701,287.90	0.00	662,047.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	5,837,941.85	0.00	8,605,729.00	0.00
2210505 Trade Shows and Exhibitions	575,610.00	0.00	87,033.00	0.00
2210599 Printing, Advertising - Other	0.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	30,772,263.25	0.00	18,226,602.90	0.00
2210603 Rents and Rates - Non-Residential	73,397,829.45	0.00	43,541,774.25	0.00
2210604 Hire of Transport, Equipment	3,944,150.00	0.00	2,249,275.95	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	77,341,979.45	0.00	45,791,050.20	0.00
2210701 Travel Allowance	78,141,866.80	0.00	92,018,029.50	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	4,843,224.80	0.00	5,438,658.15	0.00
2210703 Production and Printing of Training Materials	12,000.00	0.00	141,310.50	0.00
2210704 Hire of Training Facilities and Equipment	239,000.00	0.00	498,785.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210706 Book Allowance	31,000.00	0.00	46,430.00	0.00
2210707 Project Allowance	48,000.00	0.00	54,751.50	0.00
2210708 Trainer Allowance	0.00	0.00	132,800.00	0.00
2210709 Research Allowance	41,600.00	0.00	164,776.50	0.00
2210710 Accommodation Allowance	220,230,687.00	0.00	157,666,447.50	0.00
2210711 Tuition Fees Allowance	8,441,145.00	0.00	11,540,514.00	0.00
2210700 Training Expenses	312,028,523.60	0.00	267,702,502.65	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	32,697,500.00	0.00	39,014,905.75	0.00
2210802 Boards, Committees, Conferences and Seminars	44,628,470.70	0.00	29,353,584.50	0.00
2210808 Purchase of Coffins	39,000.00	0.00	217,000.00	0.00
2210899 Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	77,364,970.70	0.00	68,585,490.25	0.00
2210901 Group Personal Insurance	13,887,936.20	0.00	0.00	0.00
2210902 Building Insurance	0.00	0.00	0.00	0.00
2210903 Plant, Equipment and Machinery Insurance	119,721.00	0.00	85,000.00	0.00
2210904 Motor Vehicle Insurance	964,440.00	0.00	0.00	0.00
2210907 Insurance for cash	0.00	0.00	0.00	0.00
2210910 Medical Insurance	0.00	0.00	0.00	0.00
2210999 Insurance Costs - Other (Budge	0.00	0.00	0.00	0.00
2210900 Insurance Costs	14,972,097.20	0.00	85,000.00	0.00
2211001 Medical Drugs	0.00	0.00	0.00	0.00
2211003 Veterinarian Supplies and Materials	31,210,201.00	0.00	15,053,200.00	0.00
2211004 Fungicides, Insecticides and Sprays	4,999,411.00	0.00	14,679,668.00	0.00
2211005 Chemicals and Industrial Gases	153,086.25	0.00	78,788.00	0.00
2211006 Purchase of Workshop Tools, Spares	18,379,224.00	0.00	86,312.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Small Equipment				
2211007 Agricultural Materials, Supplies and Small Equipment	58,930,623.40	0.00	5,795,799.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	33,602,189.85	0.00	30,383,781.45	0.00
2211009 Education and Library Supplies	1,399,076.50	0.00	1,222,111.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	144,406.00	0.00	300,313.00	0.00
2211015 Foods and Rations	91,329,001.30	0.00	85,921,303.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,727,566.25	0.00	2,398,528.05	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	92,140.00	0.00
2211023 Supplies for Production	103,807,235.00	0.00	111,230,176.00	0.00
2211026 Purchase of Vaccines and Sera	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	346,682,020.55	0.00	267,242,119.50	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	15,115,789.65	0.00	8,442,340.85	0.00
2211102 Supplies and Accessories for Computers and Printers	3,579,251.40	0.00	10,287,824.70	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,202,489.60	0.00	537,293.60	0.00
2211100 Office and General Supplies and Services	19,897,530.65	0.00	19,267,459.15	0.00
2211201 Refined Fuels and Lubricants for Transport	37,106,564.65	0.00	33,045,041.00	0.00
2211202 Refined Fuels and Lubricants for Production	47,279.00	0.00	480,845.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	70,953.75	0.00	264,043.00	0.00
2211200 Fuel Oil and Lubricants	37,224,797.40	0.00	33,789,929.00	0.00
2211301 Bank Service Commission and Charges	436,269.40	0.00	275,920.65	0.00
2211302 School Examination and Invigilation Fees	422,065.00	0.00	615,473.00	0.00
2211305 Contracted Guards and Cleaning Services	29,783,804.70	0.00	27,035,473.05	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	5,646,864.00	0.00	1,211,150.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	25,953,160.00	0.00	4,456,440.00	0.00
2211309 Managent Fees	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	79,140,418.30	0.00	82,721,673.20	0.00
2211311 Contracted Technical Services	71,724,017.55	0.00	101,405,319.00	0.00
2211324 Registration of Land	0.00	0.00	0.00	0.00
2211335 Monitoring and Evaluation Expenses	33,130,768.00	0.00	0.00	0.00
2211300 Other Operating Expenses	246,237,366.95	0.00	217,721,448.90	0.00
2210000 Goods and Services	1,525,718,448.35	0.00	1,172,550,969.70	0.00
2220101 Maintenance Expenses - Motor Vehicles	29,381,670.45	0.00	21,257,935.90	0.00
2220105 Routine Maintenance - Vehicles	221,500.00	0.00	644,547.00	0.00
2220100 Routine Maintenance - Vehicles	29,603,170.45	0.00	21,902,482.90	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	361,338.00	0.00	1,147,113.60	0.00
2220202 Maintenance of Office Furniture and Equipment	434,222.25	0.00	662,929.50	0.00
2220204 Maintenance of Buildings -- Residential	47,745.00	0.00	292,303.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	3,466,959.35	0.00	4,844,783.00	0.00
2220206 Maintenance of Civil Works	59,954.00	0.00	109,280.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	60,425.00	0.00	117,890.00	0.00
2220210 Maintenance of Computers, Software, and Networks	3,828,076.25	0.00	6,434,354.20	0.00
2220213 Maintenance of Civil Works Equipment	0.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	8,258,719.85	0.00	13,608,653.30	0.00
2220000 Routine Maintenance	37,861,890.30	0.00	35,511,136.20	0.00
2620217 Subscription to OIE - World Organization for Animal Health	0.00	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
International Organizations				
2630101 Current Grants to Semi-Autonomous Government Agencies	629,000,000.00	0.00	390,350,000.00	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	629,000,000.00	0.00	390,350,000.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	3,303,482,400.00	0.00	2,034,220,558.45	0.00
2630203 Capital Grants to Other levels of government	213,334,136.85	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	3,516,816,536.85	0.00	2,034,220,558.45	0.00
2630000 Grants & Transfer To Other Govt. Units	4,145,816,536.85	0.00	2,424,570,558.45	0.00
2640401 Non-Profit Non - Governmental Organizations	0.00	0.00	0.00	0.00
2640400 Other Current Transfers, Grants and Subsidies	0.00	0.00	0.00	0.00
2640501 Capital Transfer to n-Profit	0.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	0.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	15,122,019.95	0.00	3,281,730.85	0.00
2710107 Monthly Pension - Civil Servants	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	15,122,019.95	0.00	3,281,730.85	0.00
2710000 Social Security Benefits	15,122,019.95	0.00	3,281,730.85	0.00
3110201 Residential Buildings (including hostels)	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	11,380,879.95	0.00	5,689,870.30	0.00
3110200 Construction of Building	11,380,879.95	0.00	5,689,870.30	0.00
3110301 Refurbishment of Residential Buildings	3,397,810.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	16,205,859.60	0.00	405,000.00	0.00
3110300 Refurbishment of Buildings	19,603,669.60	0.00	405,000.00	0.00
3110502 Water Supplies and Sewerage	18,350,817.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	308,394,025.45	0.00	152,930,576.95	0.00
3110500 Construction and Civil Works	326,744,842.45	0.00	152,930,576.95	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
3110604 Overhaul of Other Infrastructure and Civil Works	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	95,297,544.00	0.00	10,044,386.10	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	17,025,862.00	0.00
3110705 Purchase of Trucks and Trailers	0.00	0.00	0.00	0.00
3110706 Purchase of Tractors	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	95,297,544.00	0.00	27,070,248.10	0.00
3110801 Overhaul of Vehicles	2,491,901.00	0.00	7,881,928.80	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	2,491,901.00	0.00	7,881,928.80	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	7,900.00	0.00	1,773,124.50	0.00
3110902 Purchase of Household and Institutional Appliances	0.00	0.00	71,708.90	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	7,900.00	0.00	1,844,833.40	0.00
3111001 Purchase of Office Furniture and Fittings	3,222,489.00	0.00	5,473,700.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	7,228,101.00	0.00	17,470,810.50	0.00
3111004 Purchase of Exchanges and other Communications Equipment	2,380,000.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	6,989,825.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	19,820,415.00	0.00	22,944,510.50	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	110,673.00	0.00	140,536.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	13,287,783.05	0.00	19,305,125.40	0.00
3111104 Purchase of Instrumentation and	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Calibration Equipment				
311107 Purchase of Laboratory Equipment	1,003,969.00	0.00	51,445,616.20	0.00
311109 Purchase of Educational Aids and Related Equipment	387,119.00	0.00	665,176.00	0.00
311111 Purchase of ICT Networking and Communication Equipment	799,900.00	0.00	130,620.00	0.00
311112 Purchase of Software	3,545,000.00	0.00	0.00	0.00
311100 Purchase of Specialised Plant, Equipment and Machinery	19,134,444.05	0.00	71,687,073.60	0.00
3111201 Overhaul of Plant, Machinery and Equipment	762,443.00	0.00	788,353.40	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	762,443.00	0.00	788,353.40	0.00
3111301 Purchase of Certified Crop Seed	17,005,178.50	0.00	2,937,256.00	0.00
3111302 Purchase of Animals and Breeding Stock	225,667,455.00	0.00	10,063,000.55	0.00
3111305 Purchase of tree seeds and seedlings	18,027,665.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	260,700,298.50	0.00	13,000,256.55	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	50,870,493.00	0.00	3,449,994.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	50,870,493.00	0.00	3,449,994.00	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	806,814,830.55	0.00	307,692,645.60	0.00
3510799 Receipts from sale of Plant -	0.00	0.00	0.00	0.00
3510700 Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	0.00	0.00	0.00	0.00
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	5,872,523.95	0.00	12,664,132.00
3510900 Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	0.00	5,872,523.95	0.00	12,664,132.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	9,382,279.95	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	9,382,279.95	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	15,254,803.90	0.00	12,664,132.00
3520301 Sale of Capital Goods	0.00	989,650.00	0.00	3,123,460.00
3520304 Sale of Goods and Fees for Services	0.00	135,550.00	0.00	0.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	1,125,200.00	0.00	3,123,460.00
3520000 Receipts from Sales of Inventories	0.00	1,125,200.00	0.00	3,123,460.00
4540199 Reimbursements and Refunds - Other (Budget)	0.00	0.00	0.00	0.00
4540100 Reimbursements and Refund	0.00	0.00	0.00	0.00
4540000 Reimbursements and Refunds	0.00	0.00	0.00	0.00
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
5120201 Borrowing from Foreign Governments	0.00	0.00	0.00	0.00
5120202 Borrowing from International Organizations	0.00	2,200,000,000.00	0.00	1,450,000,000.00
5120200 Foreign Borrowing-Direct Payments	0.00	2,200,000,000.00	0.00	1,450,000,000.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	2,200,000,000.00	0.00	1,450,000,000.00
5510303 Loans and Other Instruments	0.00	0.00	0.00	0.00
5510300 Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	0.00	0.00	0.00	0.00
5510000 Repayments on Borrowings from Domestic	0.00	0.00	0.00	0.00
6520101 Exchequer Account/CRF Account	0.00	4,529,103,491.10	0.00	4,529,103,491.10
6520100 Treasury Bank Accounts	0.00	4,529,103,491.10	0.00	4,529,103,491.10
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	4,529,103,491.10	0.00	4,529,103,491.10
6530101 Ministry HQ Recurrent Bank A/C	0.00	9,051,267,244.30	0.00	9,077,393,225.30
6530111 District - Recurrent Bank A/c	48,300,377.60	0.00	48,300,377.60	0.00
6530100 Recurrent Bank Accounts	48,300,377.60	9,051,267,244.30	48,300,377.60	9,077,393,225.30
6530000 Recurrent Bank Accounts	48,300,377.60	9,051,267,244.30	48,300,377.60	9,077,393,225.30
6540101 Ministry HQ Development Bank A	119,937,334.50	0.00	0.00	366,131,803.85

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6540102 DEVELOPMENT DEPARTMENT BANK AC 06-FEB-09	175,153,192.00	0.00	175,153,192.00	0.00
6540111 District - Development Bank Ac	0.00	543,206,447.80	0.00	543,206,447.80
6540100 Development Bank Accounts	295,090,526.50	543,206,447.80	175,153,192.00	909,338,251.65
6540000 Development Bank Accounts	295,090,526.50	543,206,447.80	175,153,192.00	909,338,251.65
6550101 Ministry HQ Deposit Bank A/C	0.00	18,265,811.90	0.00	18,265,811.90
6550111 District - Deposit Bank A/C	0.00	0.00	0.00	0.00
6550127 Regional Pastoral Livelihood Resilience Project	0.00	2,774,431,416.25	0.00	2,774,431,416.25
6550100 Deposit Bank Accounts	0.00	2,792,697,228.15	0.00	2,792,697,228.15
6550000 Deposit Bank Account	0.00	2,792,697,228.15	0.00	2,792,697,228.15
6580101 Cash	16,700,965,297.70	0.00	12,266,626,589.90	0.00
6580102 Cash at Hand - imprest	742,335.70	0.00	831,186.00	0.00
6580104 Cash in Transit	14,758,265,789.55	0.00	12,230,205,394.85	0.00
6580100 Cash in Hand	31,459,973,422.95	0.00	24,497,663,170.75	0.00
6580000 Cash in Hand	31,459,973,422.95	0.00	24,497,663,170.75	0.00
6710102 Salary Paid in Advance	65,154.35	0.00	65,154.35	0.00
6710103 Salary advance	416,981.50	0.00	416,981.50	0.00
6710100 Debtors & Advances - Employees	482,135.85	0.00	482,135.85	0.00
6710000 Domestic Debtors & Advances	482,135.85	0.00	482,135.85	0.00
6740101 Prepayment	160,626,201.25	0.00	160,626,201.25	0.00
6740102 R/D Cheques	73,020,863.05	0.00	54,100,510.70	0.00
6740100 Other Debtors & Pre-payments	233,647,064.30	0.00	214,726,711.95	0.00
6740000 Other Debtors & Pre-payments	233,647,064.30	0.00	214,726,711.95	0.00
6760101 Standing Imprests	0.00	164,312.00	0.00	164,312.00
6760103 Temporary Imprests	104,138,904.40	0.00	103,655,154.40	0.00
6760100 Imprests	104,138,904.40	164,312.00	103,655,154.40	164,312.00
6760000 Government Imprests	104,138,904.40	164,312.00	103,655,154.40	164,312.00
6780101 General Suspense A/C	0.00	21,967.50	0.00	21,967.50
6780103 District Suspense A/c	108,406,592.25	0.00	29,241,061.10	0.00
6780108 Referendum Costs(ECK)	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	455,254.80	0.00	455,254.80
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	108,406,592.25	477,222.30	29,241,061.10	477,222.30
6780000 Suspense & Clearance Account	108,406,592.25	477,222.30	29,241,061.10	477,222.30
6790102 Receiving Inventory A/C	17,482,930.00	0.00	17,482,930.00	0.00
6790100 Other Current System A/cs	17,482,930.00	0.00	17,482,930.00	0.00
6790000 Other Current Assets (System r	17,482,930.00	0.00	17,482,930.00	0.00
7310101 General Deposits	146,586,276.45	0.00	146,586,276.45	0.00
7310107 10% Retention Money	0.00	72,188,452.60	0.00	50,850,463.45
7310110 Professional Fees (Estate)	0.00	0.00	0.00	0.00
7310111 Miscellaneous Deposits (Surve	0.00	7,638,382.70	0.00	7,638,382.70
7310113 Students Welfare	0.00	0.00	0.00	0.00
7310114 Sports Activity	0.00	0.00	0.00	0.00
7310115 Caution Money	0.00	0.00	0.00	0.00
7310100 General Deposits Items	146,586,276.45	79,826,835.30	146,586,276.45	58,488,846.15
7310000 Deposits	146,586,276.45	79,826,835.30	146,586,276.45	58,488,846.15
7320001 PAYE	0.00	100,862.05	0.00	100,862.05
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	63.00	0.00	63.00	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	0.00	0.00	0.00
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	0.00	0.00	0.00
7320000 Other Liabilities	63.00	100,862.05	63.00	100,862.05
7320101 PAYE	39,527,468.10	0.00	39,527,468.10	0.00
7320102 NHIF	0.00	1,508,050.00	0.00	1,508,050.00
7320103 House Rent	3,278,758.95	0.00	3,278,758.95	0.00
7320106 NSSF	54,200.00	0.00	54,200.00	0.00
7320107 Co-operatives	0.00	3,923,419.30	0.00	2,928,560.20
7320108 Insurances	0.00	501,546.60	0.00	476,561.95
7320109 Hire Purchases	14,011,949.90	0.00	14,011,949.90	0.00
7320110 Court Attachments	36,105.85	0.00	36,105.85	0.00
7320111 WCPS	0.00	42,304,242.40	0.00	42,304,242.40
7320112 Staff Welfare Associations	4,297,421.70	0.00	4,304,701.70	0.00
7320113 HELB Deductions	4,724.00	0.00	4,724.00	0.00
7320114 Union Dues	0.00	72,079.75	0.00	72,079.75
7320115 Save As You Earn (SAYE)	0.00	330,800.00	0.00	330,800.00
7320116 Mortgages / Bank Loans	0.00	15,063,129.60	0.00	15,016,429.60
7320117 Govt. Liability Attachments	2,096,547.55	0.00	2,096,547.55	0.00
7320118 Provident Fund	0.00	69,354.00	0.00	69,354.00
7320119 RTD Salary - held for officer	0.00	307,879.70	0.00	307,879.70
7320120 Staff Contribution	0.00	272,696.45	0.00	272,696.45

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320121 Salary Overpayment Refunds	0.00	2,954,879.30	0.00	2,954,879.30
7320123 Civil Service Housing Fund	1,722,131.55	0.00	1,722,131.55	0.00
7320124 3% Commission on Deductions	529,339.30	0.00	529,339.30	0.00
7320126 Employee Contribution to PSSS	1,871,882.85	0.00	1,871,882.85	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320199 Salary Control Account	65,435,102.40	0.00	64,353,157.85	0.00
7320100 Salary Deductions	132,865,632.15	67,308,077.10	131,790,967.60	66,241,533.35
7320201 Contractors Retention Money	3,468,355.40	0.00	3,979,605.40	0.00
7320200 Other General Liabilities	3,468,355.40	0.00	3,979,605.40	0.00
7320303 Students Welfare Fund	65,935,355.85	0.00	71,791,220.85	0.00
7320300 Revolving Funds	65,935,355.85	0.00	71,791,220.85	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	202,269,406.40	67,408,939.15	207,561,856.85	66,342,395.40
7350005 Income Tax	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380002 VAT Withholding Tax	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	4,178,017.30	0.00	4,060,417.30
7380102 VAT Withholding	0.00	755,020.60	0.00	782,495.25
7380100	0.00	4,933,037.90	0.00	4,842,912.55
7380000 Withholding Taxes	0.00	4,933,037.90	0.00	4,842,912.55
7390003 AP Liabilities	0.00	4,567,572.00	0.00	4,567,572.00
7390000 System Required Liabilities A/cs	0.00	4,567,572.00	0.00	4,567,572.00
7390101 Inventory AP Accrual	33,572,842.00	0.00	33,572,842.00	0.00
7390103 AP Liabilities	0.00	283,681,197.00	0.00	282,375,776.50
7390100 System Required Liabilities	33,572,842.00	283,681,197.00	33,572,842.00	282,375,776.50
7399999 Cash Clearing A/c	0.00	14,603,003,834.65	0.00	7,199,338,681.05
7399900	0.00	14,603,003,834.65	0.00	7,199,338,681.05
7390000 System Required Liabilities A/cs	33,572,842.00	14,891,252,603.65	33,572,842.00	7,486,282,029.55
9910101 Provision for Encumbrance	0.00	5,860,111.40	0.00	3,951,993.40
9910100 General Provisions	0.00	5,860,111.40	0.00	3,951,993.40
9910201 Exchequer Releases/ Provisioning Account	0.00	57,490,585,090.95	0.00	51,523,552,997.20
9910200 Exchequer Provisions	0.00	57,490,585,090.95	0.00	51,523,552,997.20
9910000 Provisions	0.00	57,496,445,202.35	0.00	51,527,504,990.60
9990401 Opening Balance - Deposits	0.00	38,372,150.95	0.00	38,372,150.95
9990400 Opening Balance - Deposits	0.00	38,372,150.95	0.00	38,372,150.95
9999999 Consolidated Fund	49,682,453,602.35	0.00	45,715,667,886.65	0.00
9999900	49,682,453,602.35	0.00	45,715,667,886.65	0.00
9990000 Opening Balance Reserves	49,682,453,602.35	38,372,150.95	45,715,667,886.65	38,372,150.95
Total	91,711,534,718.85	91,711,534,718.85	77,956,794,647.70	77,956,794,647.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____