

REPUBLIC OF KENYA



*Enhancing Accountability*

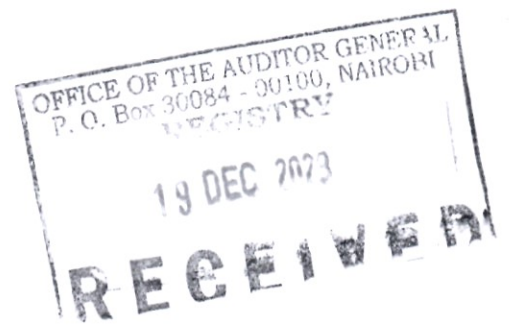
<b>REPORT</b>	
NATIONAL ASSEMBLY PAPERS LAID	
DATE: 21 FEB 2024	DAY: <i>wed</i>
TABLED BY: <b>OF</b>	<i>Hon. Naomi Wago, MP Deputy Majority Party Whip</i>
CLERK AT THE TABLE:	<i>Emilys</i>

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR LIVESTOCK  
DEVELOPMENT**

**FOR THE YEAR ENDED  
30 JUNE, 2023**



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MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT  
STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2023

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

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**  
**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**  
**Annual Report and Financial Statements for the year ended 30th June 2023**

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**1. Acronyms and Glossary of Terms**

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Assistant Accountant General
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
SDCP	Smallholder Dairy Commercialisation Programme

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**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 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

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No.	Designation	Name
1	Cabinet Secretary	HON. MITHIKA LINTURI
2	Accounting Officer	HON. JONATHAN MUEKE
3	Directorate of Veterinary Services	DR. OBADIAH NJAGI, OGW
4	Directorate of Livestock Production	BISHAR ELMU
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

Approve itemized budget estimates

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**(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](mailto:ps@livestock.go.ke)  
Website: [www.kilimo.go.ke](http://www.kilimo.go.ke)

**(f) Entity Bankers (all banks)**

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

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

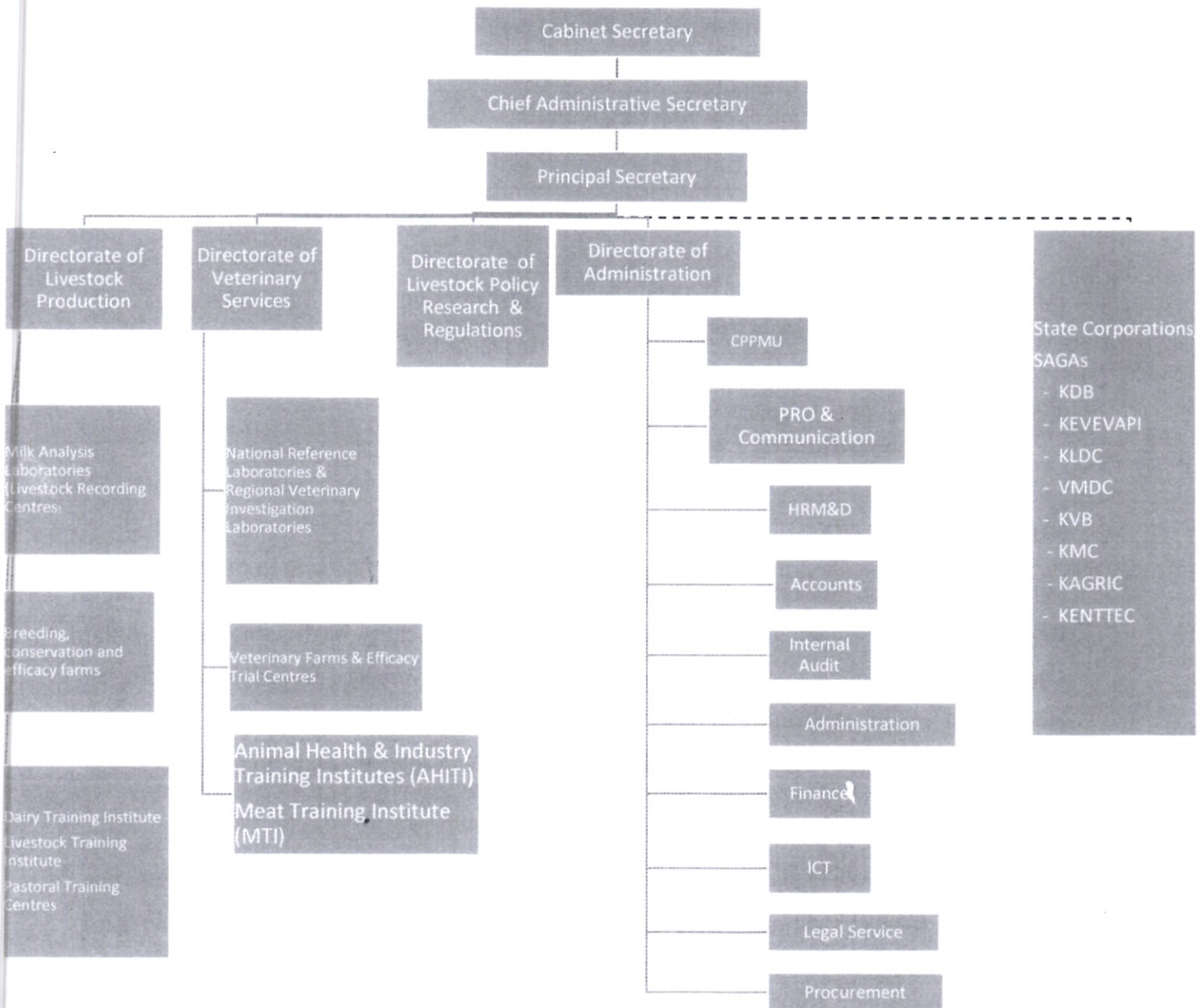
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**3. STATEMENT OF GOVERNANCE**

*State Department for Livestock Development Organogram*



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**Management Committees Established**

1. 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
2. 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
3. State Department Human Resource Management Advisory Committee
  - Advise the Authorized Officer on Human Resource Management matters
4. 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.

**UPDATE ON PUBLIC PARTICIPATION PROCESS DURING THE FINANCIAL YEAR 2022/23 FOR THE STATE DEPARTMENT OF LIVESTOCK DEVELOPMENT**

<b>S/NO</b>	<b>ACTIVITY</b>	<b>TARGET AUDIENCE</b>	<b>REMARKS</b>
1	Hosting County Agriculture Sector Steering Committee (CASSCOM) Forum in <b>Elgeyo Marakwet County</b> to sensitize on data collection for the development of the Livestock Masterplan (LMP) in October 2022	Leadership of County Agriculture Sector Stakeholders estimated at 100	Collecting County specific data for development of the Livestock Masterplan
2	Capacity building Livestock Department <b>Elgeyo Marakwet County</b> Staff and	County Technical Livestock officers and	Collecting County specific data for

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	select enumerators on digital data collection and carrying out the actual data collection exercise in November and December 2022	Enumerators involved in digital data collection estimated at 400 and up to 20,000 farmers	development of the National Livestock Masterplan
3	Hosting County Agriculture Sector Steering Committee (CASSCOM) Forum in <b>Nyeri County</b> to sensitize on data collection for the development of the Livestock Masterplan in April 2023	Leadership of County Agriculture Sector Stakeholders estimated at 150	Collecting County specific data for development of the Livestock Masterplan
4	Capacity building Livestock Department <b>Nyeri County</b> Staff and select enumerators on digital data collection and carrying out the actual data collection exercise in April and May 2023	County Technical Livestock officers and Enumerators involved in digital data collection estimated at 450 and up to 25,000 farmers	Collecting County specific data for development of the National Livestock Masterplan
5.	Hosting County Agriculture Sector Steering Committee (CASSCOM) Forum in <b>Busia County</b> to sensitize on data collection for the development of the Livestock Masterplan in May 2023	Leadership of County Agriculture Sector Stakeholders estimated at 140	Collecting County specific data for development of the National Livestock Masterplan
6.	Capacity building Livestock Department <b>Busia County</b> Staff and select enumerators on digital data collection and carrying out the actual data collection exercise in May and June 2023	County Technical Livestock officers and Enumerators involved in digital data collection estimated at 450 and up to 22,000 farmers	Collecting County specific data for development of the National Livestock Masterplan
7.	Hosting County Agriculture Sector Steering Committee (CASSCOM) Forum in <b>Garissa County</b> to sensitize on data collection for the development of the Livestock Masterplan in May 2023	Leadership of County Agriculture Sector Stakeholders estimated at 80	Collecting County specific data for development of the National Livestock Masterplan
8.	Capacity building Livestock Department <b>Garissa County</b> Staff and select enumerators on digital data collection and carrying out the actual data collection exercise in May and June 2023	County Technical Livestock officers and Enumerators involved in digital data collection estimated at 300 and up to 15,000 farmers	Collecting County specific data for development of the National Livestock Masterplan
9.	6 Countrywide Regional Public Stakeholder Forums on the Animal Production Professionals and Technicians Bill culminating in a national validation during FY 2022/23	Over 2000 professionals reached and 10,000 members of the public sensitized	Successfully conducted and now ready for Cabinet processing

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10.	5 Countrywide Regional Public Stakeholder Forums on the Animal Feeds; Animal Breeding; Training Institutions; Apiculture; Livestock Marketing; Poultry and Pig Industry Regulations held during the FY 2022/23	Over 5000 professionals reached and 100,000 members of the public sensitized	Ready for expert review and validation
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**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
1.	Animal Diseases Act Cap 364	1965
2.	Branding Of Stock (Cap. 357)	1907
3.	Cattle Cleansing (Cap. 358)	1908
4.	Dairy Industry (Cap. 336)	1958
5.	Hide, Skin And Leather Trade (Cap. 359)	1987
6.	Kenya Meat Commission (Cap. 363)	1950
7.	Rabies (Cap. 365)	1932
8.	Uplands Bacon Factory (Cap. 362)	1945
9.	Veterinary Surgeons And Veterinary Para-Professionals (No. 29 of 2011)	2011
10.	Fertilizers And Animal Foodstuffs (Cap. 345)	1967

**Legal Instruments that Establish State Corporations under SDDL**

S/No	Name of State Corporation	Establishment Instrument
1.	Kenya Meat Commission (KMC)	
2.	Kenya Veterinary Vaccines Production Institute (KEVEVAPI)	Regulation for the establishment of KEVEVAPI
3.	Kenya Dairy Board (KDB)	The Dairy Industry Act Cap 336
4.	Kenya Veterinary Board (KVB)	
5.	Veterinary Medicines Council (VMC)	Regulation for the establishment VMD

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6.	Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)	
7.	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.	<p>1. Animals Disease Act Cap 364;</p> <p>a) Regulations under this Act- Notifiable Diseases Under Section 2 [L.N. 147/1965, L.N. 328/1966, L.N. 56/1977.]</p> <p>b) Animal Diseases (Compulsory Rinderpest Vaccination) Rules, 1964. [L.N. 232/1964.]</p> <p>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.]</p> <p>d) Animal Diseases (Birds) Rules [Cap. 213 (1948), Sub. Leg.]</p> <p>e) Animal Diseases (Foot-And-Mouth Disease) Rules [Cap. 213 (1948), Sub. Leg.]</p> <p>f) the Animal Diseases (Control of Pig Diseases) Rules [L.N. 71/1966, L.N. 78/2006.]</p> <p>g) the Animal Diseases (Compulsory Foot and Mouth Vaccination) Rules, 1966 [L.N. 91/1966.]</p> <p>h) the Animal Diseases (Hatcheries) Rules, 1985[L.N. 47/1985.]</p> <p>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.]</p> <p>2. Hides, Skins and Leather Industry Act Cap 359.</p> <p>3. Hide, Skin and Leather Trade Rules, 1990 L.N. 55/1990, L.N. 200/1995</p> <p>4. Meat Control Act Cap 356;</p> <p>a) Declaration of Animals Under Section 2 [L.N. 117/1975.]</p> <p>b) Meat Control (Slaughterhouse) Regulations, 1973 [L.N. 213/1973, L.N. 123/2007.]</p> <p>c) L.N. 124/2007</p> <p>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.]</p>	1965

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	<ul style="list-style-type: none"><li>e) Meat Control (Poultry Meat Inspection) Regulations, 1975 [L.N. 191/1975.]</li><li>f) Meat Control (Transport of Meat) Regulations, 1976 [L.N. 42/1976, L.N. 428/1989, L.N. 310/1996.]</li><li>g) Meat Control (Slaughterhouses) (Licensing) Regulations, 1996 [L.N. 311/1996, L.N. 126/2007.]</li><li>h) Meat Control (Importation of Meat and Meat Products) Regulations, 2001 [L.N. 28/2001.]</li><li>i) Specification of Fees [L.N. 164/2001.]</li><li>j) Meat Control (Local Slaughterhouse) Regulations, 2010</li><li>k) the Meat Control (Local Slaughterhouses) Regulations, 2010 Section 3, L.N. 110/2010.</li><li>l) Meat Control (Local Slaughterhouses) (Licensing) Regulations, 2011</li><li>m) Declarations of Export Slaughterhouses Under Meat Control (Export Slaughterhouses) Regulations</li></ul> <p>5. Branding of Stock Act Cap 357;</p> <ul style="list-style-type: none"><li>a) the Branding of Stock Rules.</li></ul> <p>6. 167-Branding of Stock Act (Dominant Letters) Order, 2016</p> <p>7. Cattle Cleansing Act (Prescription of Effective Tick Destroying) Agents, 2013</p> <ul style="list-style-type: none"><li>a. Prescription of Effective Tick-Destroying Agents Under Section 2 [L.N. 5/1979, L.N. 37/1987, L.N. 173/1994.]</li><li>b. Prescription of Cleaning Methods [L.N. 194/1979.]</li></ul> <p>Cattle Cleansing Areas Under Section 4 [L.N. 165/1978, L.N. 191/1978, L.N. 3/1979.] [L.N. 192/1967.]</p>	
2.	<ul style="list-style-type: none"><li>1. Dairy Industry Act Cap 366;<ul style="list-style-type: none"><li>a) Days Appointed for the Commencement of the Act Under Section 1(2) [L.N. 364/1958.]</li><li>b) Dairy Industry (Returns, Reports and Estimates) Regulations [L.N. 534/1958.]</li></ul></li></ul>	2010

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	<p>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</p> <p>e) Areas Prescribed Under Regulation 1 [L.N. 289/1961, L.N. 191/1962, L.N. 113/1964, L.N. 114/1964.]</p> <p>f) Dairy Industry (Election of Delegates) Regulations [L.N. 511/1959.]</p> <p>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.</p> <p>2. Cattle Cleansing Act (Prescription of Effective Tick Destroying Agent), 2003</p> <p>3. The Veterinary Surgeons and Veterinary Paraprofessionals Act 2011</p> <p>4. The Veterinary Surgeons and Veterinary Paraprofessionals Regulations [Legal Notice 48 of 2013]</p>	
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#### **4. STATEMENT BY THE CABINET SECRETARY**



**Hon. Mithika Linturi**

I am pleased to present this summary highlighting the performance of the agriculture sector specifically on livestock over the last financial year. The agriculture sector holds paramount importance in Kenya's socio-economic landscape, serving as a cornerstone of the nation's development and livelihoods. With the majority of Kenyan population directly or indirectly reliant on agriculture, the sector contributes significantly to employment, food security, and economic growth. Livestock is a source of food and nutrition security, household incomes and employment for over 50 per cent of the agricultural labour force. It provides raw materials for agro-based industries and supports livelihood of more than 10 million Kenyans living in the Arid and Semi-Arid Lands (ASALs).

The Kenya Vision 2030 identifies the livestock as one of the key drivers of the economic pillar that is expected to drive the economy to projected 10 percent economic growth annually. The sub sector plays a major role in economic development with livestock production contributing 3.6 per cent of the National Gross Domestic Product (Economic Survey Report, 2023). In the implementation of Government Bottom Up Economic Transformation Agenda (BETA), livestock sector is a key player in the implementation of the Agriculture Pillar of BETA by focusing on three priority value chains of Leather, Dairy and Beef.

To actualize its economic significance and role in national development, the State Department for Livestock Development (SDLD) implemented the Livestock Resources Management and Development Programme which had five (5) sub-programmes namely; Livestock Policy Development and Capacity Building; Livestock Production and Management; Livestock Products

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Value Addition and Marketing; Food Safety and Animal Products Development; and Livestock Diseases Management and Control. The programmes were aligned to Agriculture Sector Transformation Strategy (ASTGS), existing agricultural policies and other regional and international commitments Sustainable Development Goals (SDGs) especially SDG No. 2 on ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture; Africa Agenda 2063; and the Comprehensive Africa Agricultural Development Programme (CAADP). It also takes cognizance of the UN global Food Systems Transformation Agenda 2030 as an emerging opportunity for Kenya on climate change aspects which have direct impact on agriculture.

During the last financial year we realized the following key achievements: 303 students graduated from livestock training institutions; improved breeds of 400 sheep and goats, 145 cattle, 702 rabbits, 252 piglets were availed to farmers; 600 acres of rangeland were reseeded; 1,655 veterinary medicines approved for use; 30 million doses of assorted animal vaccines were produced; 982 Animal Health interns were engaged; 6,130 milk handling premises inspected for safety; 348,000 bales of pasture harvested, 1.01 million doses of bull semen were produced to improve livestock breeding; Dairy Goat Artificial Insemination Centre established to the level of 95% completion level; 754.3 million litres of milk were processed; 602,000 metric tons of meat were produced; 363 flayers, traders, SMEs and leather goods machine operators were trained and 400 SMEs were mobilized to utilize the Common Manufacturing Facilities for leather; and 1,134 pastoralists were trained on modern production technologies.

It is, however, important to acknowledge the adverse impact of drought on the livestock sector over the last financial year. Prolonged drought conditions led to decreased forage availability, water scarcity, and increased pressure on livestock. These challenges have not only affected animal health and productivity but have also strained the resilience of our farmers. The ministry, in collaboration with relevant stakeholders, responded to the drought crisis with urgency and resolve. Emergency interventions, including animal offtake, fodder distribution, water supplementation, and capacity-building programs, were undertaken to mitigate the impact of the drought on both livestock and livelihoods.

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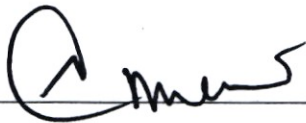
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Disease outbreaks also posed challenges to the livestock sector. However, I am pleased to note that through robust vaccination campaigns, disease surveillance, and rapid response mechanisms, we were able to mitigate the impact of several potential epidemics. While the livestock sector has demonstrated remarkable progress and fortitude, we recognize the need for ongoing support, innovation, and adaptive strategies to address challenges such as drought and to secure a sustainable and prosperous future for both our farmers and our nation.

In this endeavour 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 such climatic adversity. This success 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 \_\_\_\_\_

27/9/2023

**Hon. Mithika Linturi,**  
**Cabinet Secretary,**  
**Ministry of Agriculture and Livestock Development**

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**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 Agricultural Sector as a key driver of the economic pillar expected to drive the economy to the projected 10 per cent economic growth annually. In the implementation of Government “Bottom-up Economic Transformation Agenda” (BeTA), livestock sub-sector is a key driver in realizing 100% national food and nutrition security while providing raw materials for agro-industry in livestock priority value chains. These include dairy, beef and leather value chains. At the global scene, the livestock industry contributes to attainment of SDGs especially SDG No. 2 on Ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture.

To actualize its economic significance and role in the national development, the State Department for Livestock Development (SDLD) implemented the Livestock Resources Management and Development Programme which had five (5) sub-programmes namely: 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 2022/23 was the total budget allocation of Kshs. 5,261.8 million which include Kshs. 2,332.6million for recurrent budget and Kshs. 2,929.2 million

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for development budget. The actual expenditure for the year was Kshs. 4,473.6 million resulting in fund absorption levels of 85%.

To create an enabling environment for the growth of the livestock sub sector, Sessional Paper No.2 of 2020 on Veterinary Policy and Sessional Paper No.3 of 2020 on Livestock Policy was in Parliament for approval; Livestock Bill 2020 was developed and in Parliament for enactment; Development of a Livestock Master Plan was on-going in collaboration with County Governments, development partners and other stakeholders; Animal Health Bill, Veterinary Public Health Bill and Animal Welfare and Protection Bill were approved by Cabinet; Livestock Identification and Traceability Regulations were finalized; and Framework for the implementation of Sessional Paper No.2 of 2020. To strengthen institutional capacity for the livestock industry. 56 staff were trained, 828 students graduated from livestock sub sector training institutions and 982 animal health interns were engaged. This is addition to infrastructure modernization at reference and regional veterinary investigation laboratories, livestock industry training institutions, farms and stations. Establishment of Kenya Veterinary Board Resource was at 94% completion levels while Kenya Dairy Complex was at 57% completion level.

To increase livestock production and productivity, establishment of KVB Resource Centre was at 94% completion level; and one bee bulking site was established aimed at promoting apiculture value chain.

To promote livestock and livestock products market access, establishment Livestock Export Zone at Bachuma, Taita Taveta County was at 72% completion rate. To enhance beef production and marketing, a model feedlot at Chemongoch in Baringo County was developed. To promote agro-industry, formal marketed milk for processing decreased from 801.9 million litres valued at Kshs 33.7 billion in 2021 to 754.3 million litres valued at Kshs 36.9 billion in 2022. The increase in value was attributed to better prices for milk produce. To increase investment on hides, skins, leather and leather products industry, infrastructure were developed at Leather Industrial Park in Kinanie, Machakos which was attributed to stable farm gate prices. To increase investment on hides, skins, leather and leather products industry, infrastructure were developed at leather Industrial Park in Kinanie, Machakos which includes Common Effluent Treatment Plant

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developed at 80% completion level, industrial warehouse was at 84% completion level and two boreholes were drilled for effective water supply. Access roads, electricity, perimeter fences and water systems were also developed by multi-agency institutions at Leather Industrial Park.

To promote food and animal products development, 275 honey samples were analysed; 32 food and feed processing facilities were inspected; 677 Bee keeping value chain actor's capacity built and 5,377 milk samples were analysed for breed improvement. To ensure compliance to milk quality and safety, on average 6,130 milk handling premises were inspected and 68,750 milk quality and safety tests were conducted annually and Kenya Dairy Laboratory Complex was at 57% completion level. To ensure safety of veterinary medicines, 20 Manufacturers of veterinary medicines audited by Good Manufactures Practices (GMP); an average of 567 veterinary pharmacies licensed and 1,655 veterinary medicines retained.

To enhance livestock disease and pest control, the capacity of the Kenya Veterinary Vaccine Production Institute continued to be enhanced to comply with Good Manufacturing Practices and to ensure availability of vaccines for timely response in disease control. During the period, 30 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.

Despite its economic significance, the sector didn't realize its full potential due to limitations ranging from emerging issues and challenges. The emerging issues include: reduction in demand from hospitality industry, movement restrictions which affected trade. Climate change increased frequency of drought resulting in reduced production and productivity, inadequate livestock feeds. Cybercrime posed a threat to the integrity of major automation processes which include certification systems for the export and import of animals and animal products, and Livestock Identification and Traceability System, among others.

The challenges that constrained the expected sub sector outputs were: Inadequate budgetary allocation, human resources, and austerity measures affecting projects implementation; Weak collaboration between the National and County governments specifically on data/ information for

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decision making; High cost of inputs for livestock production; Inadequate markets and marketing infrastructure; Prevalence livestock of pests and diseases; Inadequate quality control systems affecting production and trade; Inadequate policy, legislative and institutional arrangement. Lengthy timelines in policy formulation processes coupled by constrained budgetary resources; limited access to financial and insurance services due to high interest rates and risk associated in agricultural lending; Limited collaboration and coordination among agricultural research institutions; and low adoption of researched technologies.

To improve programme/ project performance, the recommendation thought to be paramount important includes; The need to embrace alternative financing mechanisms such as Private Public Partnerships (PPPs) to supplement the resource requirements gap; Embrace climate smart technologies in mitigating impacts of climate change and other emerging issues; Enhance implementation of the Land Commercialization Initiative and unlock new large- scale private farms operated by commercial agribusiness ventures on livestock, pasture and fodder production; Embrace digitization strategy towards enhancing the use of ICT in delivery of services; Provide adequate budgetary allocation of target programmes; Parliament to fast track enactment of relevant pending legislations to strengthen legal and institutional framework in the sector; Adoption of tax measures such as zero rating of key livestock inputs to ensure affordability of farm inputs; Strengthen livestock research and dissemination mechanism and modernize livestock industry training institutions and a farm/stations; Promote adoption of science and superior genetic and technologies in livestock production; and facilitate investments in agro-processing hubs to create markets for agricultural produce.

To overcome the challenges and risks, the State Department for Livestock Development have embrace digitization strategy towards enhancing the use of ICT in delivery of services; enhanced monitoring and evaluation for effective and efficient utilization of resources for timely achievement of the desired results, data and information sharing; and enhance collaboration between the National and County governments specifically on data/ information for decision making is key in the programmes/projects implementation.

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I wish to thank the Directors of various Directorates in the State Department for Livestock development for their leadership. I am grateful to the staff for their continued commitments in the execution of the assigned duties diligently.

Signed: \_\_\_\_\_

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

**Dr. Joshua Chepchieng, Phd, HSC**  
**For: Principal Secretary,**  
**State Department for Livestock Development,**  
**Ministry of Agriculture and Livestock Development**

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**6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES  
FOR THE FY2022/23**

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 (2018-2022) are to:

- a) Strengthen policy, legal and institutional capacity;
- b) Increase production and productivity;
- c) Improve market access and trade;
- d) Improve resilience for ASAL communities; and
- e) Strengthen M&E and information management.

**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	Strengthen policy, legal and institutional capacity	Enabling environment for livestock industry development	Livestock Policies developed/reviewed	National Livestock Policy and Veterinary Policy developed Leather Development Policy was approved by Cabinet while Food Safety	Livestock and Veterinary policies are in Parliament pending release to SDLD

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				Policy is in parliament awaiting approval	
			Livestock Bills developed/reviewed	The Livestock Bill, Animal Health Bill, Veterinary Public Health Bill and Animal Welfare Protection Bill were approved by Cabinet	The Bills were submitted to the Attorney General for final review and forwarding to Parliament.
			Livestock Regulations developed/reviewed	<ul style="list-style-type: none"> <li>• Livestock Identification and Traceability System (LITS) finalized</li> <li>• Dairy Industry Regulations reviewed awaiting stakeholder engagement and validation</li> </ul>	The Regulations support effective management and quality assurance in the dairy industry and trade in Livestock
			Livestock Plans/Strategies developed/reviewed	Livestock Master plan developed	Completed countrywide Livestock Infrastructure data collection and commenced household livestock

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
					resources baseline data collection
	Increase production and productivity	Improved livestock production and productivity	Completion level (%) equipping and furnishing of KVB Resource Centre	94% completion level	The Centre was not completed due to budget cuts
No. of colonies produced and distributed			1,750 bee colonies produced and distributed	The colonies produced to promote apiculture value chain	
Dairy stakeholders along the value chain capacity built			56 stakeholders capacity built	Stakeholders along the value chain capacity built (44 males and 12 females)	
Amount of milk produced (million litres)			5,280 million litres of milk produced	National value chain support for Dairy production	
No. of doses of dairy goat semen produced and distributed			27,634 doses of dairy goat semen produced and distributed	Dairy value chain supported	
No. of doses of bull semen produced and availed to dairy farmers			803,964 doses of bull semen produced and availed to dairy farmers	Dairy value chain supported	
Percentage change in post-harvest losses in milk			Post-harvest losses in milk reduced to 6%	Reduction in post-harvest	

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
					losses in milk
			Quantity of leather produced (MT)	9,084 MT of leather produced	National value chain support for leather production
			Jobs created in the leather value chain	17,000 jobs created	Leather value chain supported
		Enhanced control of livestock diseases and pests	Tsetse infestation in tsetse belts suppressed for agricultural production	6 tsetse belts suppressed for agricultural production	<ul style="list-style-type: none"> <li>• Tsetse fly densities reduced from 120 to 11 Fly per Trap per day</li> <li>• Trypanosomiasis prevalence reduced from 20.5 to 8%</li> </ul>
			Vaccination coverage (%)	67% vaccination coverage in the country	To achieve the desired vaccination cover, a total of 30 million doses of assorted vaccines were procured and availed to livestock keepers during the period

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
		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 livestock assorted vaccines produced and availed to farmers	30 million doses of assorted vaccines were produced and availed to livestock keepers	The low production was due to delay in delivery of raw materials from suppliers
	Improve market access and trade	Increased livestock enterprise commercialization	Feedlots established	100% completion level awaiting operationalization	A model feedlot was developed at Chemongoch in Baringo County
% completion level of Disease-Free Zone (DFZ)			72% completion level	This has not progressed due to unavailability of funds	
Amount of milk processed			754.3 million litres	Volume of marketed milk decreased from 801.9 million litres in 2021 to 754.3 million litres in 2022	

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
					largely due to drought that resulted to scarcity of fodder for livestock
			Amount of meat produced ('000' MT)	652,000 MT produced	National value chain support for beef production
			Amount of honey produced ('000' MT)	18,000 MT produced	
		Establishment of Kenya Leather Industrial Park	% completion level	70% completion level	Completion delayed due to inadequate funds
	Improve resilience for ASAL communities	Improved livelihoods in ASAL	No. of water infrastructures developed for livestock	10 water infrastructure, 3 livestock market infrastructure and 1 Hay Shed	
			No. of acreage under pasture		
	Strengthen M&E and information management	M&E institutional framework strengthened	No. of M&E frameworks	Project Implementation Committee (PIC) strengthened; Budget Implementation Committee strengthened; Programme/Project M&E	Monitoring and Evaluation enhanced Effective and efficient utilization of resources for timely

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				missions conducted	achievement of the desired results, data and information sharing

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**7. MANAGEMENT DISCUSSION AND ANALYSIS**

During the Financial Years (FY) 2020/21-2022/23, the approved budget for SDDL was KSh. 19,730.4 million with expenditure of KSh. 17,521.4 million resulting to 88.8% absorption level. The approved recurrent budget was KSh. 10,331.9 million with expenditure of KShs. 9,868.6 million resulting to 95.52% absorption levels. The approved development budget was KSh. 9,398.5 million with an expenditure of KSh. 7,652.8 million, resulting to 81.4% absorption rate. In FY 2020/21, budget allocation was KSh. 4,477.5 million which composed of KSh.2, 310.1 million recurrent budget and KSh. 2,167.4 million development budget. The actual expenditure for the year was KSh. 4,396.6 million resulting in fund absorption level of 98%. In FY 2021/22, the budget allocation was KSh. 6,475.9 million which consist KSh. 3,614.8 million for recurrent budget and KShs. 2,861.1 million development budget. The actual expenditure was KSh. 5,565.8 million resulting to 85.9% funds absorption level. In FY 2022/23, the budget allocation was KSh. 8,777 million which composed of KSh. 4,407 million recurrent budget and KSh. 4,370 million development budget. The actual expenditure was KSh. 7,559 million resulting to 86.12% funds absorption level.

The major achievements during FY 2020/21-2022/23 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, 2,638 animal health interns engaged and 2,293 livestock value chain actors were trained.

To increase livestock production and productivity; 3.374 million straws of semen were produced at Livestock Genetics Centre ADC-Sabwani and KAGRC, 917,400 litres of liquid nitrogen was produced and distributed; Dairy Goat Artificial Insemination Centre and Construction of Embryo transfer laboratory was at 95% and 67% completion level respectively; 3,800 improved livestock

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breeding stocks were produced and availed to farmers; 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 and agro pastoralist, 24 water infrastructures for livestock were developed, 18.4 million doses of livestock vaccines administered covering 2,875,074 livestock and benefiting 84,914 households in 14 ASALs counties, and 10 livestock market infrastructure were constructed/rehabilitated.

To promote livestock and livestock products market access: a model feedlot was developed at Chemongoch in Baringo County and feedlots technical guidelines developed. To mitigate drought related livestock losses, 90,060 TLUs in 8 counties were insured in FY 2020/21. To promote agro-industry, 2,590 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 80% and 84% completion levels respectively.

To promote food safety and animal products development; 862 honey samples, 763 milk samples and 350 meat samples were analysed for residues; and 32 food and feed processing facilities were inspected annually. To ensure compliance to milk quality, 5,163 milk handling premises were inspected annually and Kenya Dairy Laboratory Complex was at 57% completion level. To ensure safety of veterinary medicines; 20 manufacturers of veterinary medicines were audited for Good Manufacturing Practices (GMP); 388 veterinary pharmacies licensed and 1,655 veterinary medicines retained.

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; 85.7 million doses of assorted vaccines for livestock were produced; and tsetse and trypanosomiasis were suppressed in 5 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. To ensure compliance in animal health training and practice; 1,260 veterinary practices were inspected and licensed, 1,240 animal health service providers licensed and an average of 809 animal health practitioners registered annually.

During the 2024/25 - 2026/27 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 beef value chains among other MTP IV programmes.

The State Department will strengthen policies, legal and institutional capacity by finalization of 6 policies, 7 Bills, 12 regulations, 10 livestock value chain investment plans and Kenya Livestock Master Plan. To strengthen institutional capacity for the livestock industry: digitalization of services will be enhanced; 2,971 students will graduate from livestock industry training institutions; 3,000 animal health interns will be engaged and 4,250 livestock value chains actors

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will be trained. To promote dairy, leather and beef value chains development, 516 AI service providers and 288 meat inspectors will be trained while Livestock Training Institute Mogotio will be established. To improve safety of veterinary medicines, 40 manufacturers of veterinary medicines will be audited for GMP; 550 veterinary pharmacies licensed and 1,700 veterinary medicines will be approved annually. To ensure compliance in animal health training and practice; 4,050 animal health service providers and 3,600 veterinary practice facilities will be inspected and licensed annually; and 7,167 animal health practitioners gazetted annually.

To improve on livestock production and productivity; 1.3 million litres of liquid nitrogen, 3.2 million doses of cattle semen and 440,000 dairy goat AI doses, 45,000 improved breeds embryos and 3.5 million doses of sexed semen will be produced and availed to farmers; Embryo transfer laboratory and sexed semen facility will be established. To enhance livestock breeding, 1,610 cattle, sheep and goat enlisted in genetic conservation farms and stations, 3,660 breeding piglets, 9,500 bee colonies and 300,000 chicks will be produced and availed to farmers and MSMEs. To mitigate drought related livestock losses, 50,000 pastoralists will be covered by livestock insurance. Towards ending drought emergencies, 700 acres of rangeland will be reseeded, 108,000 trees seedlings planted in degraded landscape, 18 soil and water conservation structures established and Ecosystem Management Plans for Chulu and Nyambene water towers will be developed.

To promote livestock products, value addition and marketing, the Department will support dairy value chain and ensure quality assurance for milk by inspecting an average of 6,167 milk handling premises; 640 bulk milk coolers will be installed; 1 billion litres of milk will be formally marketed for processing and National dairy laboratory complex will be completed. To facilitate commercialization of livestock enterprises, 32,500 rural producers will be supported to access production inputs and technological packages, 6,416 households supported to access markets, processing and storage facilities, 6,050 persons will be trained in income-generating activities or business management and 4,400 rural enterprises accessing business development services. In addition, a model feedlot will be established in Meru County. To support leather value chain development, Common Effluent Treatment Plant (CETP), 4 leather industrial warehouses for Leather Park – Kenanie will be completed and a leather laboratory & administration complex will be established. To capacity build the leather value chain actors, 1,650 MSMEs will be capacity build and 2,250 MSMEs utilized Common Manufacturing Facilities (CMF). A model hides and skins aggregation centre/banda will be established and 5,750 hides and skins value chain players trained. To enhance meat value chain development, KMC will upgrade production facilities to realize a total of 43,289 MT of meat and meat products which include 1,405 MT of corned beef, 35,836 MT fresh meat and 6,048 MT of value added products.

In relation to livestock disease management and control, Lamu Livestock Pre-Export Zone, Bachuma Livestock Export Zone, BSL 3 laboratory at Kabete and Kiboko Zoological Laboratory and Technology Trial Centre will be completed, 10 veterinary laboratories will be rehabilitated, 8 veterinary laboratories audited for ISO 17025:2017 accreditation. In addition, tsetse flies will be suppressed to 5 Flies per Trap per Day (FTD) in 5 out of the 7 belts and 135 million doses of assorted animal vaccines will be produced and availed to the livestock keepers. To realize the expected outputs, SDLD requires resources amounting to KSh. 70.3 billion constituting KSh. 34.1 billion in recurrent budget and KSh.36.21 billion for development budget in the MTEF period.

**ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

**a) 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.

**b) 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 21<sup>st</sup> to 23<sup>rd</sup> 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.

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**c) 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 13<sup>th</sup> salary.

**d) 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 quarries regarding supply chain matters
5. Prompt payment to suppliers

**e) 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.

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

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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

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**8. 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 by 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, 2023. 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, 2023, 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.

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

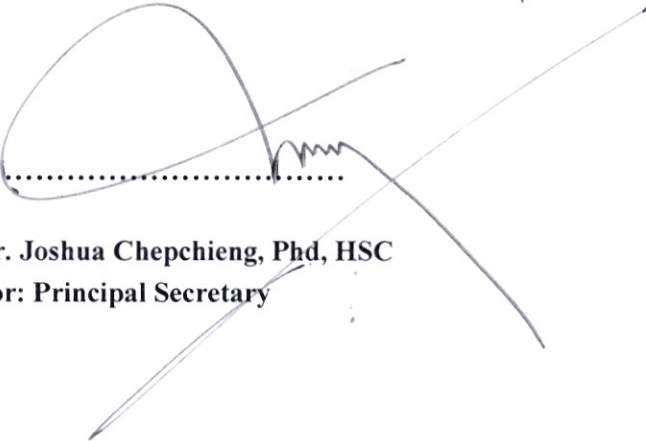
**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

***Annual Report and Financial Statements for the year ended 30th June 2023***

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Approval of the financial statements

The *State Department for Livestock Development's* financial statements were approved and signed by the Accounting Officer on 30.06 2023.



.....

**Dr. Joshua Chepchieng, Phd, HSC**  
**For: Principal Secretary**



.....

**CPA Rachel Ndungu**  
**Assistant Accountant General**  
**ICPAK M/No 5393**

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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.

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of State Department for Livestock Development set out on pages 1 to 46, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for

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*Report of the Auditor-General on State Department for Livestock Development for the year ended 30 June, 2023*

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 State Department for Livestock Development as at 30 June, 2023, 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. Unaccounted for Long Outstanding Imprests**

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.

#### **2. Unsupported Transfers to Other Government Entities**

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.2,424,570,558 as disclosed in Note 6 to the financial statements. However, the supporting schedules provided only supported transfers for ten (10) entities amounting to Kshs.2,403,070,558 resulting to transfers of Kshs.21,500,000 not supported.

In the circumstances, the accuracy and completeness of transfers to other Government entities amount of Kshs. 21,500,000 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the State Department of 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.

### **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**

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.

### **2. Budgetary Control and Performance**

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.

## **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**

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. 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.

## **2. Failure to Settle Pending Bills**

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.

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

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.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 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**

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.

### **2. Establishment of Audit Committee**

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.

### **3. Lack of Land Ownership Documents - AHITI Nyahururu**

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.

### **4. Un-updated Fixed Assets Register**

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 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.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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 Management and those Charged with Governance**

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

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

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

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

Those charged with governance are responsible for overseeing the 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**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

13 December, 2023

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

**Annual Report and Financial Statements for the year ended 30th June 2023**

**10. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

	Note	2022-2023 Kshs	2021-2022 Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	4,366,746,018	4,136,406,088
Proceeds from Foreign Borrowings	2	1,450,000,000	116,025,000
Proceeds from Sales of Assets	3	15,787,592	20,033,564
<b>TOTAL RECEIPTS</b>		<b>5,832,533,610</b>	<b>4,272,464,652</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,488,966,267	1,515,199,973
Use of goods and Services	5	1,208,062,106	1,247,799,677
Transfers to Other Government Units	6	2,424,570,558	494,100,000
Social Security Benefits	7	3,281,731	29,739,251
Acquisition of Assets	8	307,692,646	985,473,121
<b>TOTAL PAYMENTS</b>		<b>5,432,573,308</b>	<b>4,272,312,021</b>
<b>SURPLUS/DEFICIT</b>		<b>399,960,302</b>	<b>152,631</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09/2023 and signed by:

.....  
Dr. Joshua Chepchieng, Phd, HSC  
For: Principal Secretary

.....  
CPA Rachel Ndungu  
Assistant Accountant General  
ICPAK M/No 5393

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

**Annual Report and Financial Statements for the year ended 30th June 2023**

**11. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup>  
JUNE 2023**

	Note	2022-2023 Kshs	2021-2022 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	435,261,056	118,140,389
Cash Balances	9B	47,480	147,123
<b>Total Cash And Cash Equivalents</b>		<b>435,308,536</b>	<b>118,287,513</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts	10	4,220,762	15,494,070
<b>TOTAL FINANCIAL ASSETS</b>		<b>439,529,298</b>	<b>133,781,583</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Retentions	11	8,501,495	103,731,592
<b>NET FINANCIAL ASSETS</b>		<b>431,027,803</b>	<b>30,049,991</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd		30,049,991	18,474,714
Prior year adjustments	13	1,017,509	11,422,646
Surplus/Defict for the year		399,960,302	152,631
<b>NET FINANCIAL POSSITION</b>		<b>431,027,802</b>	<b>30,049,991</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09 2023 and signed by:

.....  
**Dr. Joshua Chepchieng, Phd, HSC**  
For: Principal Secretary

.....  
**CPA Rachel Ndungu**  
Assistant Accountant General  
ICPAK M/No 5393

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

*Annual Report and Financial Statements for the year ended 30th June 2023*

**12. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts and operating income</b>			
Exchequer releases	1	4,366,746,018	4,136,406,088
		<b>4,366,746,018</b>	<b>4,136,406,088</b>
<b>Payments for Operating Expenses</b>			
Compensation of Employees	4	1,488,966,267	1,515,199,973
Use of goods and Services	5	1,208,062,106	1,247,799,677
Transfers to Other Government Units	6	2,424,570,558	494,100,000
Social Security Benefits	7	3,281,731	29,739,251
		<b>5,124,880,662</b>	<b>3,286,838,900</b>
<b>Adjusted for :</b>			
Changes in Receivables	14	11,273,309	1,163,114
Changes Payables	15	- 95,230,097	- 117,328,569
Prior Year Adjustment	13	1,017,509	11,422,646
<b>Adjustments during the year</b>		<b>- 82,939,279</b>	<b>- 104,742,809</b>
<b>Net Cash From Operating Activities</b>	A	<b>- 841,073,923</b>	<b>744,824,379</b>
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	3	15,787,592	20,033,564
Acquisition of Assets	8	- 307,692,646	- 985,473,121
<b>Net Cash Flow From Investing Activities</b>	B	<b>- 291,905,054</b>	<b>- 965,439,556</b>
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Foreign Borrowings	2	1,450,000,000	116,025,000
<b>Net Cash Flow From Financing Activities</b>	C	<b>1,450,000,000</b>	<b>116,025,000</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	<b>317,021,023</b>	<b>- 104,590,178</b>
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		<b>118,287,512</b>	<b>222,877,690</b>
<b>Cash and Cash Equivalent at END of The Year</b>	9A+9B	<b>435,308,535</b>	<b>118,287,512</b>

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

***Annual Report and Financial Statements for the year ended 30th June 2023***

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09/ 2023 and signed by:

.....  
**Dr. Joshua Chepchieng, PhD, HSC**  
**For: Principal Secretary**

.....  
**CPA Rachel Ndungu**  
**Assistant Accountant General**  
**ICPAK M/No 5393**

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

***Annual Report and Financial Statements for the year ended 30th June 2023***

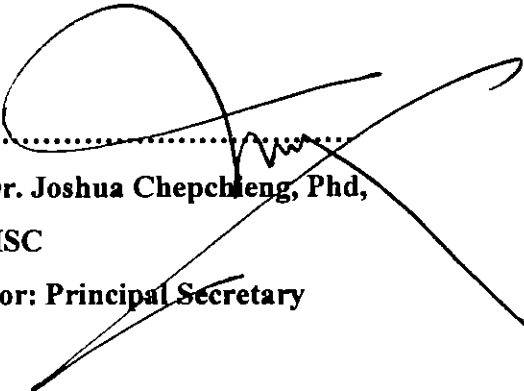
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*Transfers to other government units- The variance was due to unfunded exchequer requests by the end of the financial year*

*Social security benefits- The variance was due to a slight reduction in the claims.*

*Acquisition of Assets- The variance was due to the lengthy procurement process that locked out some of the procurement activities.*

The entity financial statements were approved on 30/07/2023 and signed by:

  
.....  
**Dr. Joshua Chepchieng, Phd,**  
**HSC**  
**For: Principal Secretary**

  
.....  
**CPA Rachel Ndungu**  
  
**Assistant Accountant General**  
  
**ICPAK M/No 5393**

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

*Annual Report and Financial Statements for the year ended 30th June 2023*

**13. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2022/23**

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	75,700,000	0	0	75,700,000	0	75,700,000	0%
Exchequer releases	4	5,919,180,000	0	-662,301,979	5,256,878,021	4,366,746,018	890,132,003	83%
Proceeds from Foreign Borrowings	7	208,120,000	0	1,241,880,000	1,450,000,000	1,450,000,000	0	100%
Proceeds from Sales of Assets	8	487,700,000	0	894,050,000	1,381,750,000	15,787,592	1,365,962,408	1%
Other Receipts	11	520,600,000	0	96,546,000	617,146,000	0	617,146,000	0%
<b>Total</b>		<b>7,211,300,000</b>	<b>0</b>	<b>1,570,174,021</b>	<b>8,781,474,021</b>	<b>5,832,533,610</b>	<b>2,948,940,411</b>	<b>66%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	1,703,700,000	0	-197,775,000	1,505,925,000	1,488,966,267	16,958,733	99%
Use of goods and Services	13	2,126,584,225	0	-417,988,093	1,708,596,132	1,208,062,106	500,534,026	71%
Transfers to Other Government Units	15	1,832,000,000	0	2,829,200,028	4,661,200,028	2,424,570,558	2,236,629,470	52%
Social Security Benefits	17	3,764,524	0	0	3,764,524	3,281,731	482,793	87%
Acquisition of Assets	18	1,545,251,251	0	-643,262,914	901,988,337	307,692,646	594,295,691	34%
<b>Total</b>		<b>7,211,300,000</b>	<b>0</b>	<b>1,570,174,021</b>	<b>8,781,474,021</b>	<b>5,432,573,308</b>	<b>3,348,900,713</b>	<b>62%</b>

*Notes*

*Exchequer releases- Variance on exchequer releases were due to unfunded exchequer requests by The National Treasury.*

*Proceed from sale of assets- The number of bonded assets went below expectation.*

*Use of goods- this was underutilised due to unfunded exchequer requests.*

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

*Annual Report and Financial Statements for the year ended 30th June 2023*

**13 (A) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR FY2022/23**

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	75,700,000	-	-	75,700,000	-	75,700,000	0%
Exchequer releases	4	2,510,200,000	-	173,517,586	2,336,682,414	2,310,060,751	26,621,663	99%
Proceeds from Sales of Assets	8	487,700,000	-	894,050,000	1,381,750,000	15,787,592	1,365,962,408	1%
Other Receipts	11	520,600,000	-	96,546,000	617,146,000	-	617,146,000	0%
<b>Total</b>		<b>3,594,200,000</b>	<b>-</b>	<b>817,078,414</b>	<b>4,411,278,414</b>	<b>2,325,848,343</b>	<b>2,085,430,071</b>	<b>53%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	1,620,700,000	-	216,700,000	1,404,000,000	1,419,537,506	15,537,506	101%
Use of goods and Services	13	552,402,630	-	26,907,153	525,495,477	487,766,086	37,729,391	93%
Transfers to Other Government Units	15	1,362,100,000	-	1,060,346,000	2,422,446,000	390,350,000	2,032,096,000	16%
Social Security Benefits	17	3,764,524	-	-	3,764,524	3,281,731	482,793	87%
Acquisition of Assets	18	55,232,846	-	339,567	55,572,413	35,010,378	20,562,035	63%
<b>Total</b>		<b>3,594,200,000</b>	<b>-</b>	<b>817,078,414</b>	<b>4,411,278,414</b>	<b>2,335,945,700</b>	<b>2,075,332,714</b>	<b>53%</b>

*Notes*

*Exchequer releases- Variance on exchequer releases were due to unfunded exchequer requests by The National Treasury*

*Proceed from sale of assets- The number of bonded assets went below expectation.*

*Compensation of employees- The over expenditure was due to budget cuts that were implemented after the expenditures were incurred.*

*Transfers to other government units- The variance was due to unfunded exchequer requests by the end of the financial year.*

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

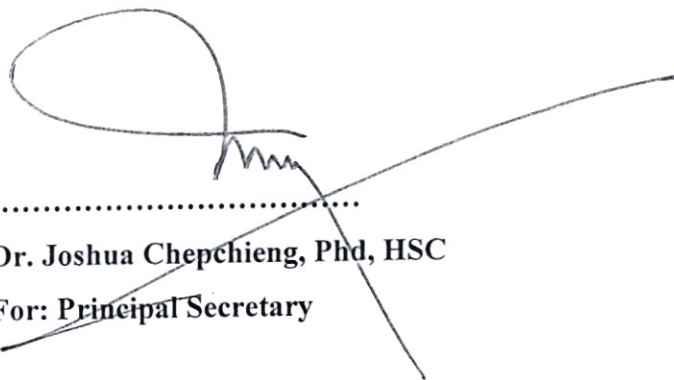
***Annual Report and Financial Statements for the year ended 30th June 2023***

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*Social security benefits- The variance was due to a slight reduction in the claims.*

*Acquisition of Assets- The variance was due to the lengthy procurement process that locked out some of the procurement activities.*

The entity financial statements were approved on 30/09/ 2023 and signed by:



.....  
**Dr. Joshua Chepchieng, Phd, HSC**  
**For: Principal Secretary**



.....  
**CPA Rachel Ndungu**  
**Assistant Accountant General**  
**ICPAK M/No 5393**

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

*Annual Report and Financial Statements for the year ended 30th June 2023*

**13 (B) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR FY2022/23**

	Note	Printed Estimate	Realloc ation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilizati on
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Exchequer releases	4	3,408,980,000	-	488,784,393	2,920,195,607	2,056,685,267	863,510,340	70%
Proceeds from Foreign Borrowings	7	208,120,000	-	1,241,880,000	1,450,000,000	1,450,000,000	-	100%
<b>Total</b>		<b>3,617,100,000</b>	<b>-</b>	<b>753,095,607</b>	<b>4,370,195,607</b>	<b>3,506,685,267</b>	<b>863,510,340</b>	<b>80%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	83,000,000	-	18,925,000	101,925,000	69,428,761	32,496,239	68%
Use of goods and Services	13	1,574,181,595	-	391,080,940	1,183,100,655	720,296,020	462,804,635	61%
Transfers to Other Government Units	15	469,900,000	-	1,768,854,028	2,238,754,028	2,034,220,558	204,533,470	91%
Acquisition of Assets	18	1,490,018,405	-	643,602,481	846,415,924	272,682,267	573,733,657	32%
<b>Total</b>		<b>3,617,100,000</b>	<b>-</b>	<b>753,095,607</b>	<b>4,370,195,607</b>	<b>3,096,627,608</b>	<b>1,273,567,999</b>	<b>71%</b>

*Notes*

*Exchequer releases- Variance on exchequer releases were due to unfunded exchequer requests by The National Treasury*

*Compensation of employees- Variance on compensation of employees due to unfunded exchequers for contractual employees under the projects.*

*Use of goods- this was underutilised due to unfunded exchequer requests.*

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

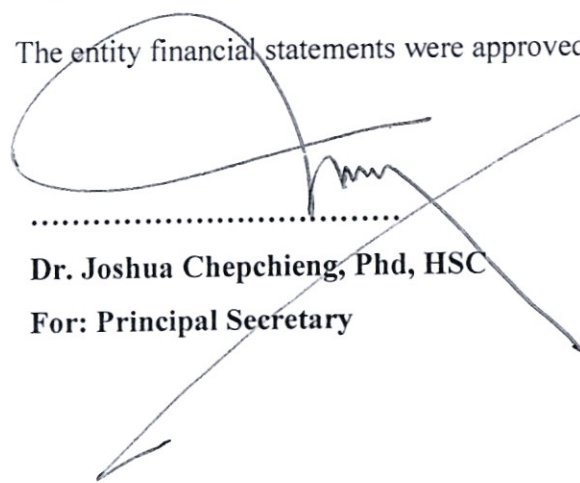
**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**


***Annual Report and Financial Statements for the year ended 30th June 2023***

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*Acquisition of Assets- the variance was due to the lengthy procurement process that locked out some of the procurement activities.*

The entity financial statements were approved on 30/9/2023 and signed by:

  
.....  
**Dr. Joshua Chepchieng, Phd, HSC**  
**For: Principal Secretary**

  
.....  
**CPA Rachel Ndungu**  
**Assistant Accountant General**  
**ICPAK M/No 5393**

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

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

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
112000000		<b>Livestock Resources Management and Development</b>	<b>8,781,474,021</b>	<b>5,432,573,308</b>	<b>3,348,900,713</b>
	112010000	Livestock Policy Development and capacity building Programme	3,861,067,964	3,414,349,539	446,718,425
	112020000	Livestock Production and Management	1,862,396,045	890,422,876	971,973,169
	112030000	Livestock Products Value Addition and Marketing	2,174,947,920	545,969,186	1,628,978,734
	112040000	Food Safety and Animal Products Development	289,029,013	280,694,280	8,334,733
	112050000	Livestock Diseases Management and Control	594,033,079	301,137,428	292,895,651
	112060000		0	0	0
		<b>Grand Total</b>	<b>8,781,474,021</b>	<b>5,432,573,308</b>	<b>3,348,900,713</b>

#### **14. 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. Regional Pastoral Livelihoods Resilience Project (RPLRP) - IDA*
- iii. Towards Ending Drought Emergencies (TWEENDE)*
- iv. 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.

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**  
**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**  
***Annual Report and Financial Statements for the year ended 30th June 2023***

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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 *Entity* 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 30<sup>th</sup> June 2023, 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.

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

***Annual Report and Financial Statements for the year ended 30th June 2023***

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Significant Accounting Policies (Continued)

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

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 2 to the financial statements.*

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**  
**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**  
***Annual Report and Financial Statements for the year ended 30th June 2023***

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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.

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 2023, this amounted to Kshs

Significant Accounting Policies (Continued)

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

***Annual Report and Financial Statements for the year ended 30th June 2023***

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8,501,495 compared to Kshs 103,731,592 in prior period as indicated on note 9A. There were no other restrictions on cash during the year.

d) Imprests and advances

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

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.

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**  
**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**  
***Annual Report and Financial Statements for the year ended 30th June 2023***

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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 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023* 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 *30<sup>th</sup> June 2023*.

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

Significant Accounting Policies (Continued)

- 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.

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

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 17.7 and *Annex 5* of this financial statement is a register of the contingent liabilities in the year.

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

**Annual Report and Financial Statements for the year ended 30th June 2023**

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Notes to the Financial Statements

**1 Exchequer releases**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	712,334,398	1,451,467,210
Total Exchequer Releases for quarter 2	1,002,895,781	983,162,965
Total Exchequer Releases for quarter 3	584,783,588	436,933,297
Total Exchequer Releases for quarter 4	2,066,732,252	1,264,842,617
<b>TOTAL</b>	<b>4,366,746,018</b>	<b>4,136,406,088</b>

**2 Proceeds from Domestic and Foreign Grants**

<b>Item Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Foreign Borrowing-Direct Payments	1,450,000,000	116,025,000
<b>TOTAL</b>	<b>1,450,000,000</b>	<b>116,025,000</b>

**3 Proceeds from Sale of Assets**

<b>Item Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	12,664,132.00	16,136,955
Receipts from the Sale of Inventories, Stocks and Commodities	3,123,460.00	3,896,609
<b>TOTAL</b>	<b>15,787,592</b>	<b>20,033,564</b>

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT****STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT***Annual Report and Financial Statements for the year ended 30th June 2023***4 Compensation to Employees**

<b>COMPENSATION OF EMPLOYEES</b>		
	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	723,010,854	790,809,184
Basic wages of temporary employees	367,330,176	319,892,661
Personal allowances paid as part of salary	398,625,237	404,498,128
<b>TOTAL</b>	<b>1,488,966,267</b>	<b>1,515,199,973</b>

**5 Use of Goods and Services**

<b>USE OF GOODS AND SERVICES</b>		
	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, Supplies and Services	33,172,416	34,376,736
Communication, Supplies and Services	10,392,336	8,961,179
Domestic Travel and Subsistence, and Other Transportation Costs	179,207,666	183,217,655
Foreign Travel and Subsistence, and other transportation costs	11,366,949	11,981,547
Printing , Advertising and Information Supplies and Services	18,226,603	8,692,002
Rentals of Produced Assets	45,791,050	55,168,373
Training Expenses	267,702,503	71,888,841
Hospitality Supplies and Servi	68,585,490	58,748,750
Insurance Costs	85,000	240,882,350
Specialised Materials and Supp	267,242,120	209,667,864
Office and General Supplies and Services	19,267,459	27,318,055
Fuel Oil and Lubricants	33,789,929	39,354,390
Other Operating Expenses	217,721,449	252,871,264
Routine Maintenance - Vehicles	21,902,483	27,438,763
Routine Maintenance - Other Assets	13,608,653	17,231,907
Exchange Rate Losses		
<b>TOTAL</b>	<b>1,208,062,106</b>	<b>1,247,799,677</b>

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

**Annual Report and Financial Statements for the year ended 30th June 2023**

**6 Grants and Transfers to other Government Entities**

Item Description	2022-2023	2021-2022
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	390,350,000	264,100,000
Capital Grants to Government Agencies and other Levels of Government	2,034,220,558	230,000,000
<b>TOTAL</b>	<b>2,424,570,558</b>	<b>494,100,000</b>

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

Ref	Description	Recurrent	Development	Total 2022-2023	2021-2022
		Kshs	Kshs	Kshs	Kshs
	<b>TRANSFERS TO SAGAS AND SCS</b>				
1	KENYA ANIMAL GENETIC RESOURCES CENT	15,500,000	20,750,000	36,250,000	68,300,000
2	KENYA VETERINARY BOARD	76,000,000	24,000,000	100,000,000	20,000,000
3	KENYA LEATHER DEVELOPMENT COUNCIL	182,470,000	62,500,000	244,970,000	6,300,000
4	WATER RESOURCES AUTHORITY		32,050,000	32,050,000	251,500,000
5	KENYA DEVELOPMENT CORPORATION LIMITED		444,920,558	444,920,558	148,000,000
6	ZEP RE		1,450,000,000	1,450,000,000	-
7	VETERINARY MEDICINES DIRECTORATE	13,555,000		13,555,000	-
8	KENYA DAIRY BOARD	2,575,000		2,575,000	-
9	KENYA TSETSE AND TRUPANOSOMIASIS ERADICATION COUNCIL	18,000,000		18,000,000	
10	KENYA MEAT COMMISSION	60,750,000		60,750,000	
		<b>368,850,000</b>	<b>2,034,220,558</b>	<b>2,403,070,558</b>	<b>494,100,000</b>

**7 Social Security Benefits**

<b>SOCIAL SECURITY BENEFITS</b>		
	2022-2023	2021-2022
	Kshs	Kshs
Government pension and retirement benefits	3,281,731	29,739,251
<b>TOTAL</b>	<b>3,281,731</b>	<b>29,739,251</b>

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

**Annual Report and Financial Statements for the year ended 30th June 2023**

Notes to the Financial Statements (Continued)

**8 Acquisition of Assets**

<b>ACQUISITION OF ASSETS</b>		
<b>Non- Financial Assets</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Building	5,689,870	2,099,970
Refurbishment of Buildings	405,000	9,695,145
Construction of Roads	-	-
Construction and Civil Works	152,930,577	423,052,087
Overhaul and Refurbishment of Construction and Civil Works	-	234,053
Purchase of Vehicles and Other Transport Equipment	27,070,248	40,118,032
Overhaul of Vehicles and Other Transport Equipment	7,881,929	5,446,088
Purchase of Household Furniture and Institutional Equipment	1,844,833	3,701,189
Purchase of Office Furniture and General Equipment	22,944,511	15,501,296
Purchase of Specialised Plant, Equipment and Machinery	71,687,074	229,538,813
Rehabilitation and Renovation of Plant, Machinery and Equipment	788,353	533,888
Purchase of Certified Seeds, Breeding Stock and Live Animals	13,000,257	27,713,683
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3,449,994	500,000
Rehabilitation of Civil Works	-	227,338,878
<b>Sub Total</b>	<b>307,692,646</b>	<b>985,473,121</b>
<b>Financial Assets</b>		
<b>TOTAL</b>	<b>307,692,646</b>	<b>985,473,121</b>

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT**

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Notes to the Financial Statements (Continued)

**9 Cash and Bank Accounts**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts (Note 9 A)	435,261,056	118,140,389
Cash on hand (Note 9 B)	47,480	147,123
<b>Total</b>	<b>435,308,536</b>	<b>118,287,512</b>

**9A: Bank Accounts**

Bank Accounts		
Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs	Kshs
Central Bank of Kenya, 1000210109, KShs	1,603,190	147,127
Central Bank of Kenya, 1000209957, KShs	1,179,536	486,388
Central Bank of Kenya, 1000210632, KShs	8,501,495	103,731,592
Central Bank of Kenya, 1000210395, KShs	819,872	816,687
Central Bank of Kenya, 1000495685, KShs	446,627	13,158,599
Central Bank of Kenya, 1000668016, KShs	214,867,710	-
KCB Bank, Nakuru, 1287724450, KShs	147,402,307	-
KCB Bank, Nakuru, 1287724035, KShs	60,440,320	-
<b>Total</b>	<b>435,261,056</b>	<b>118,140,389</b>

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**9B: Cash on Hand**

Cash in hand		
	2022-2023	2021-2022
	Kshs	Kshs
Cash in Hand – Held in domestic currency	47,480	147,123
<b>TOTAL</b>	<b>47,480</b>	<b>147,123</b>

Cash in hand should also be analysed as follows:		
	2022-2023	2021-2022
	Kshs	Kshs
Headquarters, KILIMO Hse Building, Cash Office	47,480	147,123
Kelcop Cash Office Nakuru	-	-
<b>TOTAL</b>	<b>47,480</b>	<b>147,123</b>

**10 : Imprests and Advances**

Accounts Receivables - Outstanding Imprest and Clearence Accounts		
Description	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	2,062,058	2,122,100
District Suspense	2,158,704	13,371,970
<b>TOTAL</b>	<b>4,220,762</b>	<b>15,494,070</b>

*The outstanding imprest has not been recovered since the officer's salary was stopped on account of desertion of duty.*

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	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	0	%	10,000	0.5%
1-2 years	0	%	-	%
2-3 years	0	%	-	%
Over 3 years	2,062,058	100%	2,112,100	99.5%
<b>Total</b>	<b>2,062,058</b>	<b>100.00%</b>	<b>2,122,100</b>	<b>100.00%</b>

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

**11 Third party deposits and retention**

Accounts Payables			2022-2023	2021-2022
			Kshs	Kshs
Retentions			8,501,495	39,879,975
Deposits			-	63,851,617
<b>TOTAL</b>			<b>8,501,495</b>	<b>103,731,592</b>
Ageing analysis:	2022-2023	% of the Total	2021-2022	% of the Total
Under one year	8,501,495	100%	39,679,216	38%
1-2 years	-	0%	36,306,057	35%
2-3 years	-	0%	20,746,318	20%
Over 3 years	-	0%	7,000,000	7%
<b>Total</b>	<b>8,501,495</b>	<b>100%</b>	<b>103,731,592</b>	<b>100%</b>

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**12 Fund Balance Brought Forward**

<b>FUND BALANCES BROUGHT FORWARD</b>		
	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	435,261,056	222,808,790
Cash in hand	47,480	68,900
Outstanding Imprests	2,062,058	2,112,100
District Suspense	2,158,704	14,545,085
Payables-Deposits	- 8,501,495	- 221,060,161
<b>TOTAL</b>	<b>431,027,803</b>	<b>18,474,714</b>

**13 Prior Year Adjustments**

	Balance b/f YR 2021/22 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f 2022/2023
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	118,140,389	967,467	117,172,922
Cash in hand	147,123	-	147,123
Outstanding Imprests	2,122,100	50,042	2,072,058
District Suspense	13,371,970	-	13,371,970
Payables-Deposits	- 221,060,161	-	- 221,060,161
<b>TOTAL</b>	<b>87,278,578</b>	<b>1,017,509</b>	<b>86,261,069</b>

*See Annex 8 for a comprehensive Analysis*

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**14 (Increase)/ Decrease in Advances and Imprests**

	2022-2023	2021-2022
	KShs	KShs
Receivables as at 1 <sup>st</sup> July (a)	15,494,070	16,657,185
Receivables as at 30 <sup>th</sup> June (b)	4,220,762	15,494,070
Increase)/ Decrease in Receivables (c=(b-a))	<b>11,273,309</b>	<b>1,163,115</b>

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

	2022-2023	2021-2022
	Kshs	Kshs
Payables as at 1 <sup>st</sup> July (a)	103,731,592	221,060,161
Payables as at 30 <sup>th</sup> June (b)	8,501,495	103,731,592
Increase/ (Decrease) in payables	<b>95,230,097</b>	<b>- 117,328,569</b>

**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:**

<b>Related party transactions:</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation	16,127,538	38,409,523
<b><u>Transfers to related parties</u></b>		
Transfers to other MDAs	-	-
Transfers to SCs and SAGAs	2,424,570,558	494,100,000
Transfers to Development Project	-	-
Transfers to County Governments	-	-
Schools	-	-
Transfers to other non -reporting government entities	-	-
<b>Total Transfers to related parties</b>	<b>2,424,570,558</b>	<b>494,100,000</b>
<b><u>Purchase of Goods and Services</u></b>		
Purchase of electricity from KPLC	31,501,587	26,892,103
Purchase of water from Govt service providers	7,470,453	7,484,633
Rent charges paid to govt. agencies	-	-
Training fees paid to KSG	615,960	1,216,252
Conference facilities hired from DTI	441,250	211,950
Others (Specify)	-	-
<b>Total goods and services paid to govt. agencies</b>	<b>40,029,250</b>	<b>35,804,938</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	4,366,746,018	4,136,406,088
Transfers from other MDAs	-	-
(Insert any other transfers received from govt.)	-	-
<b>Total Transfers from related parties</b>	<b>4,366,746,018</b>	<b>4,136,406,088</b>

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**17.2 Pending Accounts Payable (See Annex 1)**

TABLE: 3: DETAILED SCHEDULE OF PENDING BILLS (2022/23)						
S/ NO	Supplier / Contractor	Invoice No.	Nature of Goods/Services	Amount (Kshs)	Purchase Order	DATE OF FIRST LPO
<b>RECURRENT</b>						
1	Archdiocese of Nyeri	3708	Rent payment for 3 <sup>rd</sup> quarter F/Y 2022-2023	7,381,762.10	6,427	08/05/2023
2	Isuzu East Africa Limited	KECC00402	Supply and delivery of bus at AHITI-Nyahururu	13,821,300.00	6,206	28/09/2022
3	Tesney Enterprises	50	Assorted laboratory consumables	1,731,200.00	6,497	13/06/2023
4	Joshills Graphics	291	Assorted laboratory consumables	1,222,050.00	6,496	13/06/2023
5	Newa Supplies	87	Assorted laboratory consumables	1,216,595.00	6,498	13/06/2023
6	Hatari Security Guards	Various	Contracted Guards	5,863,770.00	5,895	20/04/2022
7	Kenindia Assurance	KPB 83	Provision of office rent	8,292,750.00	6,289	24/10/2022
8	Safaricom Limited	6431	Supply and delivery of Airtime Credit Cards	774,000.00	6,431	10/05/2023
9	Hatari Security Guards Limited	3078	Security guard services	1,148,400.00		11/05/2023
10	Telkom Kenya Limited	2634	Provision of direct lines for CS, PS and exchange.	158,668.90		12/05/2023
11	Postal Corporation of Kenya	2154	Postal services	75,600.00		13/05/2023
12	Safaricom Limited	6211	Supply and delivery of Airtime	221,500.00	6211	29/09/2022
13	R.H Devani	6283	Payment of fuel	296,000.00	6283	24/10/2022
14	Superbreak Travel Agency	6189	Air ticket Wajir-Nairobi	29,500.00	6189	28/09/2022
15	Skywide Limited	6450	Oneway Airticket Nairobi-Garissa	26,000.00	6450	11/05/2023
16	Safaricom Ltd	6211	Mobile Airtime	221,000.00	6211	29/09/2022
<b>TOTAL</b>				<b>42,480,096.00</b>		
<b>DEVELOPMENT</b>						
1	Rensam Enterprises	193	Supply and Delivery of office stationery	1,593,530.00	6,505	06/07/2023
2	Top Origin Enterprises	182	Supply of computers and laptops	2,950,000.00	6,405	11/04/2023
3	Greeb Bay Travel Ltd	5308	Air ticket	114,060.00	6,469	23/05/2023
4	Haribhai Devani Limited	276268	Purchase of Fuel	126,000.00		
5	DoteshVentures	298	Supply and Delivery of cleaning and sanitary materials	99,900.00	6,449	11/05/2023

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6	Pro-Flight Ltd	PFLF0010723	Provision of chopper services	1,770,484.80	6,495	23/06/2023
7	Rentokil Initial	50595792	Provision of female sanitary bin	58,185.60	6,470	23/05/2023
9	Hatari Security Guards Limited	2195	Provision of guards	1,071,840.00	6,302	07/02/2023
11	R.H Devani	6203	Supply of petrol and diesel	574,779.00	6,203	28/09/2022
12	Mairer General Supplies		Construction Chifra Waterpan-Retention	1,898,545.00		
13	IDHIDH Deluxe Contactors	5807	Construction-Dukana Market Retention	1,900,014.00	5,807	08/02/2022
14	Dido and Sons Limited	6138	Construction-Waititi Waterpan Retention	1,197,840.00	6,138	20/06/2022
15	Amasho Contractors Ltd	5788	Rehabilitation of Kordai Waterpan Final Payment	2,517,797.00	5,788	25/01/2022
16	Morkelly Limited	5645	Rehabilitation of Chemongoch holding ground final payment	5,690,610.00	5,645	05/11/2021
17	Tegemeo Institute of Agricultural Policy and Development	6483	Provision of consultancy service o logistical support and technical backstopping	100,000,000.00	6,483	30/05/2023
	<b>TOTAL</b>			<b>121,563,585.40</b>		
	<b>PRIOR YEARS PENDING BILLS</b>					
<b>S/N</b>	<b>Supplier / Contractor</b>	<b>P.O No.</b>	<b>Nature of Goods/Services</b>			
	<b>DEVELOPMENT</b>					
1	Cathon Logistic Supplies	4881	Supply and installation of milk analyzers	13,170,040.00	5,638	03/11/2021
2	Pro Flight Ltd	4782	Hire of chopper to Wilson, Wajir,, Griftu, Wajir, Manderu, Isiolo	2,308,500.00	6,217	29/09/2022
3	Finetops Enterprises	4891	Proposed office refurbishment at 8 <sup>th</sup> floor Boardroom and equipment	7,095,456.60	6,117	10/06/2022
4	Crown Motors	4875	Purchase of motor vehicle	5,035,338.00	5,842	16/03/2022
5	Association of Consulting Engineers of Kenya	0	Training charges for Gilbert Terer	295,800.00		03/11/2021
6	The National Treasury Pasede	0	Payment of SMAP	3,601,403.30		
7	Jumba Engineering	MOW 121	Construction Services	600,231.50	5,531	10/09/2021
	<b>TOTAL</b>			<b>32,106,769.40</b>		
	<b>GRAND TOTAL</b>			<b>196,150,450.80</b>		

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**17.3 External Assistance**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans and grants	-	116,025,000
External assistance received in kind- as payment by third parties	1,450,000,000	
<b>Total</b>	<b>1,450,000,000</b>	<b>116,025,000</b>

**a) External assistance relating loans and grants**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans	1,450,000,000	116,025,000
<b>Total</b>	<b>1,450,000,000</b>	<b>116,025,000</b>

**a) Undrawn external assistance**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans (DRIVE)	13,965,211,731	-
Undrawn external assistance - grants (TEWENDE)	927,474,507	-
<b>Total</b>	<b>14,892,686,238</b>	<b>-</b>

**b) Classes of providers of external assistance**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors	-	116,025,000
Bilateral donors	1,450,000,000	
<b>Total</b>	<b>1,450,000,000</b>	<b>116,025,000</b>

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*c) Purpose and use of external assistance*

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Use of goods and services	1,450,000,000	116,025,000
<b>TOTAL</b>	<b>1,450,000,000</b>	<b>116,025,000</b>

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

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Multilateral donors		116,025,000
Bilateral donors	1,450,000,000	-
<b>Total</b>	<b>1,450,000,000</b>	<b>116,025,000</b>

**17.7 Contingent Liabilities**

Contingent liabilities	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Court cases against the entity	4,025,950,000	4,030,406,440
<b>Total</b>	<b>4,025,950,000</b>	<b>4,030,406,440</b>

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

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>1440. Failure to Account for Revenue from Institutes.</b>	The statement of receipts and payments reflects total receipts of Kshs. 4,272,464,652 which excludes Kshs. 96,356,604 collected from four (4) training institutes. However, these receipts were spent at source. In addition, the institutes do not have the requisite governance structures in the form of a board or management teams which are necessary for the establishment of controls on budget and actual collections and respective expenditures.	The funds collected include; caution money, student's practical attachment fees and insurance for students. The funds were collected under deposit account opened with authority from the National Treasury at various National sub-counties Treasuries. The purpose of the funds is to facilitate students in the course of their learning. The funds could not be included in the Financial Statement because of the following reasons. a. The funds were only held in the accounts in trust for students undertaking various courses at Institutions for short period of time. b. The funds were not captured in our	Resolved	NA

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		annual budget estimates passed by the National Assembly hence including the receipts in our financial statements would have overstated our annual receipts.		
1441. Unsupported Prior Year Adjustments	The statement of assets and liabilities reflects prior year adjustments amounting to Kshs. 11,422,646 as disclosed in Note 13 to the financial statements. However, the nature and details of the adjustment were not provided for audit. Whereas significant accounting policy No.4 (j) states that prior period adjustments are disclosed in Note 26 to the financial statements explaining the nature and amounts of the adjustment, the Note is non-existent.	The prior year adjustment reported in the financial statement for the year 2021-2022 resulted from the adjustment in accounts from the previous years which has since been reconciled in the financial year 2022-2023. The financial statement for the year 2022-2023 will reflect the reconciled amount under the prior year adjustment to be nil.	Resolved	NA

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1442. Unsupported Accounts Payables – Retentions	The statement of assets and liabilities reflects accounts payables-retentions balance of Kshs. 39,879,975 as disclosed in Note 11 to the financial statements. Review of the retentions schedule revealed that amounts totalling to Kshs. 21,922,067 have been long outstanding with some dating as far back as the year 2015. Management did not explain why these retention monies were not released to the respective contractors.	It is true that, the statement of assets and liabilities reflected accounts payable - retention balance of Kshs. 39,879,975 as disclosed in note 11 to the financial statements. It is also true that retention schedule revealed that amounts totalling to Kshs. 21,922,067 were long outstanding. The State Department for livestock had not received any claim from the contractors at the time of Audit. However, Kshs. 7,878,839.55 being deposits held for more than 5 years and in line with Public Finance Management Regulation 2015, paragraph 106 has been transferred to the National Treasury Exchequer Account No.1000003987.	Resolved	NA

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1443. Unaccounted for Long Outstanding Imprests	The statement of assets and liabilities reflects imprests and advances of Kshs. 15,494,070 which, as disclosed in Note 10 to the financial statements includes an amount of Kshs. 2,112,100 relating to imprest advanced to an officer on 26 February, 2020 who deserted without surrendering the imprest.	Amount of Kshs. 50,042.45 was recovered from IPPD payroll during the month of September 2020. However, other balance could not be recovered in full because the officer's salary was stopped on account of desertion of duty. The matter was elevated to MHRMAC of 16 <sup>th</sup> June, 2022 and the committee recommended that Paul Mukundi be dismissed from the service with effect from 6 <sup>th</sup> March, 2020 on account of desertion of duty and the outstanding imprest amount balance be recovered from his final dues (retirement benefits). Efforts to contact the officer has been futile	Resolved	NA
1444. Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects approved receipts budget and actual	It is true that the budget comparison and actual approved receipts reflects underfunding. The underfunding is as a result of non-reporting of AIA	Resolved	NA

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	<p>on comparable basis of Kshs. 7,728,149,669 and Kshs. 4,272,464,652 resulting in an underfunding of Kshs. 3,455,685,017 or 45% of the budget. The underfunding of the budget affected planned activities and may have negatively impacted on service delivery to the public.</p>	<p>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, actual AIA collected by the SAGAS was not reported in the vote books as expenditure because the SAGAS are being audited independently. Further the underfunding rose as a result of non-funding of exchequer requests especially under capital expenditure resulting into the variance between the approved estimates and actual expenditure</p>		
<p><b>1445. Delay in Payment of Court Awards</b></p>	<p>Annex 7 to the financial statements reflects contingent liabilities amounting to Kshs. 4,030,406,440 relating to three cases that have been awarded to plaintiffs and which Management has not settled</p>	<p><b>Halal Meet Products – 4 Billion</b> 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</p>	<p>Resolved</p>	<p>NA</p>

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	<p>the amounts. Management explained that the matter had been forwarded to The National Treasury for guidance. In the circumstances, the State Department risks being charged interest for non-payment.</p>	<p>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 huge financial resources required to settle the issue and the tight fiscal framework the court award has not been settled to date.  <b>Associated Architects - Kshs. 25,953,160.13.</b> The Ministry of Agriculture on 17<sup>th</sup> July 1987 entered into a contract for preparation of pre contract documentation (including design of proposed Mifugo House)</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		with architects. The Ministry of Agriculture paid the contract sum but due to delayed payment a sum of Kshs.25.95 Million was charged as interest. The State Department has on several occasions sought budgetary allocation to settle the claim but to date no budgetary allocation to settle the claim has been provided		
<b>1446. Irregular Engagement of Temporary Employees</b>	The statement of receipts and payments reflects compensation of employees' expenditure of Kshs. 1,515,199,973 out of which an amount of Kshs. 319,892,661 relates to payments to temporary employees. However, examination of documents provided for audit revealed that the State Department has been engaging casuals laborers for more than three months on	The State Department had sought authority to employ and fill the various vacant cadres in the authorized establishment; however, the Public Service Commission deferred the request vide letter No. PSC/8/4Vol.1 / (34) dated 9 <sup>th</sup> December, 2021. The cadres comprised workers in the ministry farms and lower level workers of training institutions who undertakes duties of milking, grazing, dipping, cleaning of animal houses,	Resolved	NA

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	renewable terms contrary to Section 37 of the Employment Act, 2007 (Revised 2012) which requires conversion of the casual employment to term contract. In the circumstances, Management was in breach of the law.	taking care of laboratories of animals, security provision, cooks, housekeepers among others. These chores cannot be carried out by new people from to time and therefore requires extensions of the casual working on these specific tasks. However, the casual engagement has been determined by the availability of funds and the hiring is cut short within the stipulated employment Act 2007 (Revised 2012) specifically renewing based on three month expiry period		
1447. Failure to provide Adequate Resources to the Eldoret Butterfat Station	Audit inspection conducted at Eldoret Butterfat Station revealed inadequate funding as only Kshs. 238,538 was disbursed during the year under review. It was also noted that the staffing level was low thus hindering the operations of the Station. In the circumstances, the	It is true that Eldoret Butterfat station experiences inadequate funding and low staff levels. The low funding levels is attributed to the decline of budget allocation for operations across ministries over the years. The State Department budget allocation on this vote is shared among seven butterfat stations (Naivasha, Eldoret, Voi,	Resolved	NA

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Station may not achieve its mandate.	Karatina, Maseno Recording Centre – Naivasha and Nakuru) this results to inadequate funding. Further every financial year operational budget lines are subject to austerity measures as was the case of FY2021/2022		
1448.1 Fixed Assets Registers not Updated	As disclosed at Annex 4 to the financial statements, the summary of fixed assets register reflects a balance of Kshs. 5,765,141,436. However, the asset registers provided for audit reflected a balance of Kshs. 419,418,842 resulting in a variance of Kshs. 5,345,722,594. Further, the asset registers include ICT equipment with a balance of Kshs. 44,547,692, but the summary of fixed assets register in the financial statements reflects a Nil balance for the same item. In addition, the Management	The State Department has undertaken measures to ensure that its Assets are safeguarded		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>did not disclose the values of land owned by the State Department and other details of the assets such as purchase/ original cost, tag, asset codes for specific assets and motor vehicle registration numbers. The registers also had a total of three hundred and two (302) assets that were either obsolete/expired, unserviceable and grounded motor vehicles but had not been disposed. In the circumstances, the completeness of the assets register could not be confirmed.</p>			
<p><b>1448.2 Incomplete Biological Asset Register</b></p>	<p>The assets register provided for audit disclosed biological assets with a historical cost of Kshs. 26,994,050. However, the assets comprised of different farm animals</p>	<p>Animal registers are maintained by the various farms. The biological assets registers from 14 farms have been updated</p>	<p>Resolved</p>	<p>NA</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>from six (6) stations compared to fifteen (15) stations disclosed as at 30 June, 2022 leaving undisclosed assets from nine (9) stations. Further, review of the annual report for Bachuma Sheep and Goats Station revealed that the Station did not maintain biological assets register and individual animal records as required under Appendix K of The National Treasury Guidelines on Asset and Liability Management in the Public Sector. In the circumstances, the completeness of the State Department's assets could not be confirmed.</p>			
<p><b>1448.3 Failure to Maintain Works</b></p>	<p>Review of the expenses on acquisition of assets indicated that the State Department incurred</p>	<p>Individual WIP registers are kept for individual contracts and are periodically updated by a contract</p>	<p>Resolved</p>	<p>NA</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
in Progress Register	expenses on acquisition of assets totaling Kshs. 985,473,121 in the year under review. However, a report on the statuses of the contracts in the year under review was not provided for audit verification. Further, field verification of sampled projects indicated that a number of projects were in progress as at 30 June, 2022. This was contrary to the National Treasury Guidelines on Assets and Liability Management in the Public Sector of March 2020, paragraph 67(8) and Appendix 6(1) which requires the public entities to prepare works in progress register for each category of assets. In the circumstances, the existence of an effective internal controls	implementation team as per Section 151 of the PPADA, 2015. This has since been updated		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	management could not be confirmed.			

*Guidance Notes:*

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

.....  
**Dr. Joshua Chepchieng, Phd, HSC**  
**For: Principal Secretary**

.....  
**CPA Rachel Ndungu**  
**Assistant Accountant General**  
**ICPAK M/No 5393**

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**15. Annexes**

**Annex 1 - Analysis of Pending Accounts Payable**

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	2021-2022			2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	16,224,030	-	9,128,573	7,095,457
Construction of Civil Works	46,663,405	13,204,806	46,063,174	13,805,038
Supply of Goods	75,721,437	25,064,709	57,516,059	43,270,087
Supply of Services	51,139,335	125,774,167	44,933,632	131,979,870
<b>Total</b>	<b>189,748,207</b>	<b>164,043,681</b>	<b>157,641,438</b>	<b>196,150,451</b>

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**Annex 2 – 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)
	2020-2021				2021-2022
Land	-	-	-	-	-
Buildings and structures	2,237,491,050	159,025,447	-	-	2,396,516,498
Transport equipment	237,494,463	34,952,177	2,976,000	-	269,470,640
Office equipment, furniture and fittings	567,979,973	24,789,344	-	-	592,769,316
Househol Furniture and Institutional Equipment					
ICT Equipment	-	-	-	-	-
Machinery and Equipment	2,420,419,407	72,475,427	-	-	2,492,894,834
Biological assets	282,794,253	13,000,257	18,686,216	-	277,108,293
Infrastructure Assets- Roads, Rails	-		-	-	-
Heritage and cultural assets	-		-	-	-
Intangible assets	14,172,680	3,449,994	-	-	17,622,674
Work in Progress	-		-	-	-
<b>Total</b>	<b>5,765,141,436</b>	<b>307,692,646</b>	<b>21,662,216</b>	<b>-</b>	<b>6,051,171,865</b>

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**Annex 3 – List of Projects implemented by State Department for Livestock Development**

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	Regional Pastoral Livelihoods Resilience Project	Market access, Pastoralism and Range management	JONATHAN MUEKE	YES
3	Towards Ending Drought Emergencies (TWEENDE)	Restoration of Range Lands	JONATHAN MUEKE	YES
4	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

**Annex 4 – List of SCs, Sagas and Public Funds Under the State Department for Livestock Development.**

Ref	Description	Recurrent Kshs	Development Kshs	Total 2022-2023 Kshs	2021-2022 Kshs
	<b>TRANSFERS TO SAGAS AND SCS</b>				
1	KENYA ANIMAL GENETIC RESOURCES CENT	15,500,000	20,750,000	36,250,000	68,300,000
2	KENYA VETERINARY BOARD	76,000,000	24,000,000	100,000,000	20,000,000
3	KENYA LEATHER DEVELOPMENT COUNCIL	182,470,000	62,500,000	244,970,000	6,300,000
4	WATER RESOURCES AUTHORITY		32,050,000	32,050,000	251,500,000
5	KENYA DEVELOPMENT CORPORATION LIMITED		444,920,558	444,920,558	148,000,000
6	ZEP RE		1,450,000,000	1,450,000,000	-
7	VETERINARY MEDICINES DIRECTORATE	13,555,000		13,555,000	-
8	KENYA DAIRY BOARD	2,575,000		2,575,000	-
9	KENYA TSETSE AND TRUPANOSOMIASIS ERADICATION COUNCIL	18,000,000		18,000,000	
10	KENYA MEAT COMMISSION	60,750,000		60,750,000	
		<b>368,850,000</b>	<b>2,034,220,558</b>	<b>2,403,070,558</b>	<b>494,100,000</b>

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**Annex 5 – Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Remarks</b>
1	HALAL MISC 349 OF 2018-HALAL MEAT PRODUCTS VS PRINCIPAL SECRETARY MINISTRY AGRICULTURE AND LIVESTOCK	MATTER FORWARDED TO SOLICITOR GENERAL FOR LEGAL ADVICE
2	MISCELLANEOUS CIVIL APPLICATION NO. 238 OF 2015 REPUBLIC Vs MOALF EXPARTE ASSOCIATED ARCHITECTS	MATTER FORWARDED TO SOLICITOR GENERAL FOR LEGAL ADVICE

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**Annex 6: 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									
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	<ul style="list-style-type: none"> <li>-To create awareness of climate threats and risk reduction process</li> <li>-To enhance adaptive capacity and reduced exposure to climate risks</li> <li>-To strengthen institutional and regulatory systems for climate responsive planning and development</li> </ul>	<ul style="list-style-type: none"> <li>-To train pastoral communities and institutions on rangeland management in 11 Counties.</li> <li>-To establish water and soil conservation structures in 3 Rangeland Systems</li> </ul>	6,020,109	25,997,679	62,302,215	105,184,718	GoK/ Green Climate Fund	State Department for Livestock

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			-To establish grass seed banks amongst beneficiary communities						
<b>De-risking, Inclusive and Value Enhancing for Pastoral Economies (DRIVE).</b>	Insurance scheme supports livestock insurance services in 8 ASAL counties	<p>-Increased drought resilience of the productive pastoral system segregated per country</p> <p>-Stable market and prices for livestock produced under productive pastoral systems segregated per country,</p> <p>-Increased access to formal financial services by currently underserved segments of the society segregated per country.</p> <p>-Increased private sector investments in livestock value chain thus more jobs segregated per country Reduction of conflicts and enhanced cross border trade.</p>	<p>-Index based drought insurance product design and rating</p> <p>-Awareness creating and training of pastoral communities on financial matters, including insurance</p> <p>-Capacity building of private sector actors that will be involved in delivery of financial services</p> <p>-Group enrollment to insurance scheme and collection of premium contribution</p> <p>-Linking groups receiving help from insurance with investments supported</p>	-	-	-	1,901,920,558	IDA-WB	State Department for Livestock/KD C/ ZE-PRE

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			<p>by component two of the project</p> <ul style="list-style-type: none"> <li>-Finding potential youth groups and women to be supported by the project to scale their livestock value chain activities</li> <li>-Undertaking feasibilities, market sounding and undertaking road shows to attract private sector investors to viable business opportunities in livestock value chain</li> <li>-Finding opportunities for private public partnerships in livestock value chain and support investments in those ventures</li> <li>-Providing seed capital and advisory to selected business opportunities</li> </ul>						
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**Annex 7: Disaster Expenditure Reporting Template**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
NONE	NONE	NONE				

**Annex 8: Explanation on Prior Year Adjustment**

1	MUKUNDI IMPREST	50,042.45
2	KELCOP BANK BALANCES - DONOR	409,369.30
3	KELCOP BANK BALANCES - GOK	169,244.60
4	CBK RECOVERY REC	- 547,483.25
5	CBK RECOVERY DEV	- 287,938.25
6	UNSPENT AIE	257,805.00
7	UNSPENT AIE	30,601.00
8	CASH BALANCE NOT SURRENDERED	147,123.00
9	CASH FROM SDPCP	785,560.60
10	UNSPENT AIE RESILIENCE	3,185.00
	<b>TOTAL</b>	<b>1,017,509.45</b>

1. The un-surrendered imprest for Mukundi had been carried at the Original Imprest issued but has now been adjusted to reflect the recovered amount of Kshs 50,042.45 from his salary.
2. KELCOP bank balances for the year 2021-2022 had been omitted from the 2021-2022 accounts and now being recognised as a prior year matter in the year 2022-2023

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3. CBK recovered the above shown amounts for both Development and Recurrent Bank Accounts for the year 2021-2022.
4. Unspent AIE relating to the previous years were received in the present year 2022-2023
5. Cash balance for year 2021-2022 not surrendered for year 2022-2023
6. SDCP cash returned in the year 2022-2023

**Annex 9 - Reports Generated from IFMIS**



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,366,746,017.90	4,136,406,087.90
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,450,000,000.00	116,025,000.00
Proceeds from Sales of Assets	8	21,662,216.20	20,033,564.25
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>5,838,408,234.10</b>	<b>4,272,464,652.15</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,489,041,266.90	1,515,199,972.75
Use of goods and Services	13	1,213,861,730.10	1,248,724,776.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,424,570,558.45	494,100,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,281,730.85	29,739,250.50
Acquisition of Assets	18	307,692,645.60	985,473,120.55
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>5,438,447,931.90</b>	<b>4,273,237,120.70</b>
<b>SURPLUS/DEFICIT</b>		<b>399,960,302.20</b>	<b>(772,468.55)</b>

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

Prepared By: _____	Date: _____
Reviewed By: _____	Date: _____
Approved By: _____	Date: _____



## NOTES TO THE FINANCIAL STATEMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

### 1 Tax Receipts

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

### 2 Social Security Contribution

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

### 3 Proceeds from Domestic and Foreign Grants

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

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	712,334,397.70	1,451,467,209.50
Exchequer Releases/ Provisioning Account for Q2	9910201	1,002,895,780.80	983,162,964.60
Exchequer Releases/ Provisioning Account for Q3	9910201	584,783,587.85	436,933,297.00
Exchequer Releases/ Provisioning Account for Q4	9910201	2,066,732,251.55	1,264,842,616.80
<b>TOTAL</b>		<b>4,366,746,017.90</b>	<b>4,136,406,087.90</b>

### 5 Transfers from Other Government Entities

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

### 6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
<b>TOTAL</b>			

**7 Proceeds from Foreign Borrowings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	1,450,000,000.00	116,025,000.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		1,450,000,000.00	116,025,000.00

**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	12,664,132.00	16,136,955.25
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	8,998,084.20	3,896,609.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
<b>TOTAL</b>		21,662,216.20	20,033,564.25

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

#### 10 Returns of Equity Holdings

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

#### 11 Other Receipts

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

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

## 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	723,085,854.20	790,809,183.70
Basic Wages - Temporary Employees	2110200	367,330,175.55	319,892,661.40
Personal Allowances paid as part of Salary	2110300	398,625,237.15	404,498,127.65
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
<b>TOTAL</b>		<b>1,489,041,266.90</b>	<b>1,515,199,972.75</b>

## 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	38,972,040.00	34,376,735.60
Communication, Supplies and Services	2210200	10,392,336.40	8,961,178.80
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	179,207,665.55	183,217,655.00
Foreign Travel and Subsistence, and other transportation costs	2210400	11,366,949.40	11,981,547.20
Printing, Advertising and Information Supplies and Services	2210500	18,226,602.90	8,692,002.00
Rentals of Produced Assets	2210600	45,791,050.20	55,168,373.35
Training Expenses	2210700	267,702,502.65	71,888,841.00
Hospitality Supplies and Servi	2210800	68,585,490.25	58,748,750.45
Insurance Costs	2210900	85,000.00	240,882,350.00
Specialised Materials and Supp	2211000	267,242,119.50	209,667,863.75
Office and General Supplies and Services	2211100	19,267,459.15	27,310,855.25
Fuel Oil and Lubricants	2211200	33,789,929.00	39,354,390.25
Other Operating Expenses	2211300	217,721,448.90	253,803,563.70
Routine Maintenance - Vehicles	2220100	21,902,482.90	27,438,763.45
Routine Maintenance - Other Assets	2220200	13,608,653.30	17,231,907.10
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>1,213,861,730.10</b>	<b>1,248,724,776.90</b>

## 14 Subsidies

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

## 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	390,350,000.00	264,100,000.00
Capital Grants to Government Agencies and other	2630200	2,034,220,558.45	230,000,000.00

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
<b>TOTAL</b>		<b>2,424,570,558.45</b>	<b>494,100,000.00</b>

**16 Other Grants and Transfers**

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

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	3,281,730.85	29,739,250.50
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>3,281,730.85</b>	<b>29,739,250.50</b>

**18 Acquisition of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	5,689,870.30	2,099,970.00
Refurbishment of Buildings	3110300	405,000.00	9,695,144.55
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	152,930,576.95	423,052,086.60
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	234,053.00
Purchase of Vehicles and Other Transport Equipment	3110700	27,070,248.10	40,118,031.95
Overhaul of Vehicles and Other Transport Equipment	3110800	7,881,928.80	5,446,088.35
Purchase of Household Furniture and Institutional Equipment	3110900	1,844,833.40	3,701,189.00
Purchase of Office Furniture and General Equipment	3111000	22,944,510.50	15,501,296.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	71,687,073.60	229,538,812.50
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	788,353.40	533,887.50
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	13,000,256.55	27,713,683.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	3,449,994.00	500,000.00
Rehabilitation of Civil Works	3111500	0.00	227,338,878.10
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>307,692,645.60</b>	<b>985,473,120.55</b>

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

**20 Repayment of Principal on Domestic and Foreign Borrowing**

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

**21 Other payments**

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

**22A Bank Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	4,529,103,491.10	4,529,103,491.10
Recurrent Bank Accounts	6530000	9,029,092,847.70	7,481,864,121.00
Development Bank Accounts	6540000	734,185,059.65	238,504,144.85
Deposit Bank Account	6550000	2,792,697,228.15	1,269,710,023.45
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
<b>TOTAL</b>		<b>17,085,078,626.60</b>	<b>13,519,181,780.40</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	24,497,663,170.75	21,376,907,048.10
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>24,497,663,170.75</b>	<b>21,376,907,048.10</b>

**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	214,726,711.95	263,734,050.55
Government Imprests	6760000	103,490,842.40	114,101,457.60
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	28,763,838.80	36,527,923.55
Other Current Assets (System r	6790000	13,082,930.00	13,082,930.00
<b>TOTAL</b>		<b>360,546,459.00</b>	<b>427,928,497.55</b>

#### 24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	(88,097,430.30)	65,001,674.30
Withholding Taxes	7380000	4,842,912.55	(64,042.10)
System Required Liabilities A/cs	7390000	7,448,309,187.55	8,131,577,787.40
Other Liabilities	7320000	(141,219,461.45)	(133,126,994.05)
Revolving Funds	7350000	0.00	0.00
<b>TOTAL</b>		<b>7,223,835,208.35</b>	<b>8,063,388,425.55</b>

#### 25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(13,519,181,780.40)	(13,416,097,774.75)
Opening Balance Cash	22B	21,376,907,048.10	20,030,202,156.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	354,872,650.45	334,644,547.10
Opening Balance - Deposits	24	(8,063,388,425.55)	(6,803,243,047.20)
<b>TOTAL</b>		<b>149,209,492.60</b>	<b>145,505,881.15</b>

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



### Statement of Financial Position

Entity: 1162-State Department for Livestock

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	(17,085,078,626.60)	(13,519,181,780.40)
Cash Balances	22B	24,497,663,170.75	21,376,907,048.10
<b>Total Cash And Cash Equivalents</b>		<b>7,412,584,544.15</b>	<b>7,857,725,267.70</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	360,546,459.00	354,872,650.45
<b>TOTAL FINANCIAL ASSETS</b>		<b>7,773,131,003.15</b>	<b>8,212,597,918.15</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	7,223,835,208.35	8,063,388,425.55
<b>NET FINANCIAL ASSETS</b>		<b>549,295,794.80</b>	<b>149,209,492.60</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	149,209,492.60	145,505,881.15
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		399,960,302.20	(772,468.55)
<b>NET FINANCIAL POSITION</b>		<b>549,169,794.80</b>	<b>144,733,412.60</b>

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

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

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

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

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

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

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



### Trial Balance Comparison Report

Entity: 1162-State Department for Livestock

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

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 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 Organizations	0.00	0.00	0.00	0.00
1411402 Rent on Government Buildings and Facilities	0.00	0.00	0.00	0.00
1411400 Rent on other houses and buildings	0.00	0.00	0.00	0.00
1411000 Property Income	0.00	0.00	0.00	0.00
1420342 Training Levy	0.00	0.00	0.00	0.00
1420350 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
1420501 Sale of Fencer Documents	0.00	0.00	0.00	0.00
1420500 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 Classified Elsewhere	0.00	0.00	0.00	0.00
1501002 Reserves Only/Loss	0.00	0.00	0.00	0.00
1501000 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1501000 System Required Revenue	0.00	0.00	0.00	0.00
2110001 Basic Salaries - Civil Service	723,085,854.20	0.00	790,809,183.70	0.00
2110000 Basic Salaries - Permanent Employees	723,085,854.20	0.00	790,809,183.70	0.00
2110000 Basic Salaries - Temporary Employees	269,983,383.55	0.00	202,778,342.20	0.00
2110000 Salaries - Other	97,346,780.00	0.00	117,114,319.20	0.00
2110000 Salaries - Other	0.00	0.00	0.00	0.00
2110000 Salaries - Permanent Employees	387,330,173.95	0.00	319,892,661.40	0.00
2110000 Salaries - Temporary Employees	247,651,820.00	0.00	241,721,146.90	0.00
2110000 Salaries - Other	6,843,517.95	0.00	5,312,714.50	0.00
2110000 Salaries - Permanent Employees	432,540.00	0.00	1,143,840.00	0.00
2110000 Salaries - Temporary Employees	1,720.00	0.00	8,662.25	0.00
2110000 Salaries - Other	2,602,110.00	0.00	6,356,930.55	0.00
2110000 Salaries - Permanent Employees	6,800,000.00	0.00	6,616,666.00	0.00
2110000 Salaries - Temporary Employees	782,000.00	0.00	1,040,000.00	0.00
2110000 Salaries - Other	113,955,160.00	0.00	113,992,987.55	0.00
2110000 Salaries - Permanent Employees	2,062,000.00	0.00	0.00	0.00
2110000 Salaries - Temporary Employees	177,840.00	0.00	152,764.50	0.00
2110000 Salaries - Other	40,580.00	0.00	59,333.00	0.00
2110000 Salaries - Permanent Employees	7,787,840.00	0.00	9,611,173.65	0.00
2110000 Salaries - Temporary Employees	10,267,820.00	0.00	18,481,903.75	0.00
2110000 Salaries - Other	0.00	0.00	0.00	0.00
2110000 Salaries - Permanent Employees	388,625,200.00	0.00	404,498,127.65	0.00
2110000 Salaries - Temporary Employees	0.00	0.00	0.00	0.00
2110000 Salaries - Other	0.00	0.00	0.00	0.00
2110000 Salaries - Permanent Employees	0.00	0.00	0.00	0.00
2110000 Salaries - Temporary Employees	0.00	0.00	0.00	0.00
2110000 Salaries - Other	0.00	0.00	0.00	0.00
2110000 Salaries - Permanent Employees	1,000,000.00	0.00	1,515,199,972.75	0.00
2110000 Salaries - Temporary Employees	31,801,800.00	0.00	26,892,102.60	0.00
2110000 Salaries - Other	7,470,450.00	0.00	7,484,633.00	0.00
2110000 Salaries - Permanent Employees	0.00	0.00	0.00	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211007 Agricultural Materials, Supplies and Small Equipment	5,795,799.00	0.00	4,769,160.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	30,383,781.45	0.00	55,661,603.85	0.00
2211009 Education and Library Supplies	1,222,111.00	0.00	1,270,438.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	300,313.00	0.00	259,311.00	0.00
2211015 Foods and Rations	85,921,303.00	0.00	86,135,789.50	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,398,528.05	0.00	2,392,494.00	0.00
2211021 Purchase of Bedding and Linen	92,140.00	0.00	71,700.00	0.00
2211023 Supplies for Production	111,230,176.00	0.00	43,863,343.00	0.00
2211028 Purchase of Vaccines and Sera	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	287,242,119.50	0.00	209,667,863.75	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	8,442,340.85	0.00	18,795,807.25	0.00
2211102 Supplies and Accessories for Computers and Printers	10,287,824.70	0.00	7,127,193.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	537,293.60	0.00	1,387,855.00	0.00
2211100 Office and General Supplies and Services	19,267,459.15	0.00	27,310,855.25	0.00
2211201 Refined Fuels and Lubricants for Transport	33,045,041.00	0.00	37,990,043.75	0.00
2211202 Refined Fuels and Lubricants for Production	480,845.00	0.00	899,562.50	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc)	264,043.00	0.00	464,784.00	0.00
2211200 Fuel Oil and Lubricants	33,769,929.00	0.00	39,354,390.25	0.00
2211301 Bank Service Commission and Charges	275,920.85	0.00	472,014.00	0.00
2211302 School Examination and Invigilation Fees	616,473.00	0.00	387,143.00	0.00
2211303 Security and Guards and Cleaning Services	27,035,473.05	0.00	21,060,830.30	0.00
2211304 Membership Fees, Dues and Subscriptions with Educational and Trade Bodies	1,211,150.00	0.00	866,064.00	0.00
2211307 Transport Dues and Charges ( freight, loading, unloading, cleaning and stacking charges)	0.00	0.00	13,914,802.20	0.00
2211305 Light, water, electricity and Communication Payments	4,436,440.00	0.00	0.00	0.00
2211306 Printing and Stationery	0.00	0.00	0.00	0.00
2211309 Consultant/Professional Services	82,721,673.20	0.00	138,379,175.20	0.00
2211308 Computer and Inform Services	101,403,319.00	0.00	72,854,480.00	0.00
2211302 Telephone, Mail and	0.00	0.00	5,869,055.00	0.00
2211300 Other Operating Expenses	217,721,446.90	0.00	253,803,563.70	0.00
2211400 Depreciation Expenses	1,170,000,000.00	0.00	1,204,054,106.35	0.00
2220100 Maintenance expenses - motor	21,257,935.90	0.00	26,540,556.45	0.00
2220101 Maintenance expenses - buildings	84,510.00	0.00	898,207.00	0.00
2220102 Maintenance expenses - land vehicles	21,902,400.00	0.00	27,438,763.45	0.00
2220103 Maintenance expenses - boats, tugs and	1,147,110.00	0.00	1,411,870.00	0.00
2220104 Maintenance expenses - other vehicles and	842,400.00	0.00	1,292,319.00	0.00
2220200 Maintenance - Buildings -	292,303.00	0.00	271,000.00	0.00
2220201 Maintenance - Buildings -	4,646,700.00	0.00	8,735,922.50	0.00
2220202 Maintenance - Buildings -	109,260.00	0.00	210,492.00	0.00
2220203 Maintenance - Buildings -	137,800.00	0.00	188,626.00	0.00
2220300 Maintenance - Vehicles -	6,750,000.00	0.00	5,121,677.60	0.00
2220301 Maintenance - Vehicles -	0.00	0.00	0.00	0.00
2220302 Maintenance - Vehicles -	10,600,000.00	0.00	17,231,907.10	0.00
2220303 Maintenance - Vehicles -	26,800,000.00	0.00	44,670,670.55	0.00
2220304 Maintenance - Vehicles -	0.00	0.00	0.00	0.00
2220400 Maintenance - Other	0.00	0.00	0.00	0.00
2220401 Maintenance - Other -	0.00	0.00	0.00	0.00
2220402 Maintenance - Other -	0.00	0.00	0.00	0.00
2220403 Maintenance - Other -	0.00	0.00	0.00	0.00
2220404 Maintenance - Other -	0.00	0.00	0.00	0.00
2220405 Maintenance - Other -	0.00	0.00	0.00	0.00
2220406 Maintenance - Other -	0.00	0.00	0.00	0.00
2220407 Maintenance - Other -	0.00	0.00	0.00	0.00
2220408 Maintenance - Other -	0.00	0.00	0.00	0.00
2220409 Maintenance - Other -	0.00	0.00	0.00	0.00
2220410 Maintenance - Other -	0.00	0.00	0.00	0.00
2220411 Maintenance - Other -	0.00	0.00	0.00	0.00
2220412 Maintenance - Other -	0.00	0.00	0.00	0.00
2220413 Maintenance - Other -	0.00	0.00	0.00	0.00
2220414 Maintenance - Other -	0.00	0.00	0.00	0.00
2220415 Maintenance - Other -	0.00	0.00	0.00	0.00
2220416 Maintenance - Other -	0.00	0.00	0.00	0.00
2220417 Maintenance - Other -	0.00	0.00	0.00	0.00
2220418 Maintenance - Other -	0.00	0.00	0.00	0.00
2220419 Maintenance - Other -	0.00	0.00	0.00	0.00
2220420 Maintenance - Other -	0.00	0.00	0.00	0.00
2220421 Maintenance - Other -	0.00	0.00	0.00	0.00
2220422 Maintenance - Other -	0.00	0.00	0.00	0.00
2220423 Maintenance - Other -	0.00	0.00	0.00	0.00
2220424 Maintenance - Other -	0.00	0.00	0.00	0.00
2220425 Maintenance - Other -	0.00	0.00	0.00	0.00
2220426 Maintenance - Other -	0.00	0.00	0.00	0.00
2220427 Maintenance - Other -	0.00	0.00	0.00	0.00
2220428 Maintenance - Other -	0.00	0.00	0.00	0.00
2220429 Maintenance - Other -	0.00	0.00	0.00	0.00
2220430 Maintenance - Other -	0.00	0.00	0.00	0.00
2220431 Maintenance - Other -	0.00	0.00	0.00	0.00
2220432 Maintenance - Other -	0.00	0.00	0.00	0.00
2220433 Maintenance - Other -	0.00	0.00	0.00	0.00
2220434 Maintenance - Other -	0.00	0.00	0.00	0.00
2220435 Maintenance - Other -	0.00	0.00	0.00	0.00
2220436 Maintenance - Other -	0.00	0.00	0.00	0.00
2220437 Maintenance - Other -	0.00	0.00	0.00	0.00
2220438 Maintenance - Other -	0.00	0.00	0.00	0.00
2220439 Maintenance - Other -	0.00	0.00	0.00	0.00
2220440 Maintenance - Other -	0.00	0.00	0.00	0.00
2220441 Maintenance - Other -	0.00	0.00	0.00	0.00
2220442 Maintenance - Other -	0.00	0.00	0.00	0.00
2220443 Maintenance - Other -	0.00	0.00	0.00	0.00
2220444 Maintenance - Other -	0.00	0.00	0.00	0.00
2220445 Maintenance - Other -	0.00	0.00	0.00	0.00
2220446 Maintenance - Other -	0.00	0.00	0.00	0.00
2220447 Maintenance - Other -	0.00	0.00	0.00	0.00
2220448 Maintenance - Other -	0.00	0.00	0.00	0.00
2220449 Maintenance - Other -	0.00	0.00	0.00	0.00
2220450 Maintenance - Other -	0.00	0.00	0.00	0.00
2220451 Maintenance - Other -	0.00	0.00	0.00	0.00
2220452 Maintenance - Other -	0.00	0.00	0.00	0.00
2220453 Maintenance - Other -	0.00	0.00	0.00	0.00
2220454 Maintenance - Other -	0.00	0.00	0.00	0.00
2220455 Maintenance - Other -	0.00	0.00	0.00	0.00
2220456 Maintenance - Other -	0.00	0.00	0.00	0.00
2220457 Maintenance - Other -	0.00	0.00	0.00	0.00
2220458 Maintenance - Other -	0.00	0.00	0.00	0.00
2220459 Maintenance - Other -	0.00	0.00	0.00	0.00
2220460 Maintenance - Other -	0.00	0.00	0.00	0.00
2220461 Maintenance - Other -	0.00	0.00	0.00	0.00
2220462 Maintenance - Other -	0.00	0.00	0.00	0.00
2220463 Maintenance - Other -	0.00	0.00	0.00	0.00
2220464 Maintenance - Other -	0.00	0.00	0.00	0.00
2220465 Maintenance - Other -	0.00	0.00	0.00	0.00
2220466 Maintenance - Other -	0.00	0.00	0.00	0.00
2220467 Maintenance - Other -	0.00	0.00	0.00	0.00
2220468 Maintenance - Other -	0.00	0.00	0.00	0.00
2220469 Maintenance - Other -	0.00	0.00	0.00	0.00
2220470 Maintenance - Other -	0.00	0.00	0.00	0.00
2220471 Maintenance - Other -	0.00	0.00	0.00	0.00
2220472 Maintenance - Other -	0.00	0.00	0.00	0.00
2220473 Maintenance - Other -	0.00	0.00	0.00	0.00
2220474 Maintenance - Other -	0.00	0.00	0.00	0.00
2220475 Maintenance - Other -	0.00	0.00	0.00	0.00
2220476 Maintenance - Other -	0.00	0.00	0.00	0.00
2220477 Maintenance - Other -	0.00	0.00	0.00	0.00
2220478 Maintenance - Other -	0.00	0.00	0.00	0.00
2220479 Maintenance - Other -	0.00	0.00	0.00	0.00
2220480 Maintenance - Other -	0.00	0.00	0.00	0.00
2220481 Maintenance - Other -	0.00	0.00	0.00	0.00
2220482 Maintenance - Other -	0.00	0.00	0.00	0.00
2220483 Maintenance - Other -	0.00	0.00	0.00	0.00
2220484 Maintenance - Other -	0.00	0.00	0.00	0.00
2220485 Maintenance - Other -	0.00	0.00	0.00	0.00
2220486 Maintenance - Other -	0.00	0.00	0.00	0.00
2220487 Maintenance - Other -	0.00	0.00	0.00	0.00
2220488 Maintenance - Other -	0.00	0.00	0.00	0.00
2220489 Maintenance - Other -	0.00	0.00	0.00	0.00
2220490 Maintenance - Other -	0.00	0.00	0.00	0.00
2220491 Maintenance - Other -	0.00	0.00	0.00	0.00
2220492 Maintenance - Other -	0.00	0.00	0.00	0.00
2220493 Maintenance - Other -	0.00	0.00	0.00	0.00
2220494 Maintenance - Other -	0.00	0.00	0.00	0.00
2220495 Maintenance - Other -	0.00	0.00	0.00	0.00
2220496 Maintenance - Other -	0.00	0.00	0.00	0.00
2220497 Maintenance - Other -	0.00	0.00	0.00	0.00
2220498 Maintenance - Other -	0.00	0.00	0.00	0.00
2220499 Maintenance - Other -	0.00	0.00	0.00	0.00







Account Number & Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320201 Contractual Retention Money	3,979,605.40	0.00	4,063,603.30	0.00
7320200 Other General Liabilities	3,979,605.40	0.00	4,063,603.30	0.00
7320303 Students Welfare Fund	71,791,220.85	0.00	61,343,704.20	0.00
7320300 Revolving Funds	71,791,220.85	0.00	61,343,704.20	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	267,581,856.85	56,342,395.40	158,820,191.10	25,693,197.05
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
7360002 VAT Withholding Tax	0.00	0.00	0.00	0.00
7360000 Withholding Taxes	0.00	0.00	0.00	0.00
7360101 General Withholding Tax	0.00	4,060,417.30	0.00	149,585.70
7360102 VAT Withholding	0.00	782,495.25	213,627.80	0.00
7360100	0.00	4,842,912.55	213,627.80	149,585.70
7360200 Withholding Taxes	0.00	4,842,912.55	213,627.80	149,585.70
7360200	0.00	4,567,572.00	0.00	4,567,572.00
7360300 System Resource Liabilities A/cs	0.00	4,567,572.00	0.00	4,567,572.00
7360300	37,972,842.00	0.00	37,972,842.00	0.00
7360303 AP Liabilities	0.00	282,375,776.50	0.00	297,077,721.70
7360100 System Resource Liabilities	37,972,842.00	282,375,776.50	37,972,842.00	297,077,721.70
7360300 Cash Clearing A/c	0.00	7,199,338,681.05	0.00	7,867,905,335.70
7360300	0.00	7,199,338,681.05	0.00	7,867,905,335.70
7360300 System Resource Liabilities A/cs	37,972,842.00	7,486,282,020.55	37,972,842.00	8,169,550,629.40
6900000 Other Liabilities	0.00	3,951,993.40	0.00	3,825,993.40
6900000	0.00	3,951,993.40	0.00	3,825,993.40
6900000 Other Liabilities Provisioning	0.00	51,523,552,997.20	0.00	47,156,806,979.30
6900000	0.00	51,523,552,997.20	0.00	47,156,806,979.30
6900000	0.00	51,527,504,990.90	0.00	47,160,632,972.70
6900000	0.00	38,372,150.95	0.00	38,372,150.95
6900000	0.00	38,372,150.95	0.00	38,372,150.95
6900000	45,715,667.85	0.00	41,578,489,330.20	0.00
6900000	45,715,667.85	0.00	41,578,489,330.20	0.00
6900000	45,715,667.85	38,372,150.95	41,578,489,330.20	38,372,150.95
6900000	77,662,069.97	77,662,069.97	69,586,811,499.60	69,586,811,499.60

This statement has been prepared, reviewed and approved by the following:

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





**STATEMENT OF CASH FLOW**

Entity: 1162-State Department for Livestock

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,366,746,017.90	4,136,406,087.90
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	1,489,041,266.90	1,515,199,972.75
Use of goods and Services	13	1,213,861,730.10	1,248,724,776.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,424,570,558.45	494,100,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	3,281,730.85	29,739,250.50
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
Adjustments during the year		(845,227,025.75)	1,239,917,275.00
Prior year adjustments		0.00	0.00
<b>Net Cash From Operating Activities</b>	<b>A</b>	<b>(1,609,236,294.15)</b>	<b>2,088,559,362.75</b>
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	21,662,216.20	20,033,564.25
Acquisition of Assets	18	307,692,645.60	985,473,120.55
<b>Net Cash Flow From Investing Activities</b>	<b>B</b>	<b>(286,030,429.40)</b>	<b>(965,439,556.30)</b>
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,450,000,000.00	116,025,000.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	<b>C</b>	<b>1,450,000,000.00</b>	<b>116,025,000.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>A+B+C</b>	<b>(445,266,723.55)</b>	<b>1,239,144,806.45</b>
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		<b>7,857,725,267.70</b>	<b>6,614,104,381.25</b>
<b>Cash and Cash Equivalent at END of The Year</b>	<b>22A+22B</b>	<b>7,412,584,544.15</b>	<b>7,857,725,267.70</b>

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

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

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

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

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

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

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



## Budget Execution by Heads and Programmes

Entity: 1162-State Department for Livestock

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
000000000		Default Value ( Non-Departmental)	0.00	0.00	0.00
	000000000	Default - Non Programmatic	0.00	0.00	0.00
1162000100		Finance and Procurement Services	36,965,063.00	36,603,246.80	361,816.20
	0112000000	Livestock Resources Management and Development	36,965,063.00	36,603,246.80	361,816.20
1162000200		AIDS Control Unit	5,487,783.00	5,345,094.50	142,688.50
	0112000000	Livestock Resources Management and Development	5,487,783.00	5,345,094.50	142,688.50
1162000300		Headquarters Administrative and Technical Services	248,251,194.00	174,822,263.95	73,428,930.05
	0112000000	Livestock Resources Management and Development	248,251,194.00	174,822,263.95	73,428,930.05
1162000400		Development Planning Services	20,105,725.00	19,020,680.65	1,085,044.35
	0112000000	Livestock Resources Management and Development	20,105,725.00	19,020,680.65	1,085,044.35
1162000500		Sheep and Goats Improvement stations	52,652,002.00	54,119,444.50	(1,467,442.50)
	0112000000	Livestock Resources Management and Development	52,652,002.00	54,119,444.50	(1,467,442.50)
1162000600		Headquarters Livestock Production Support Services	809,265,772.00	211,263,555.50	598,002,216.50
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	809,265,772.00	211,263,555.50	598,002,216.50
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162000700		Lenana National Beekeeping Station	29,485,062.00	30,551,610.25	(1,066,548.25)
	0112000000	Livestock Resources Management and Development	29,485,062.00	30,551,610.25	(1,066,548.25)
1162000800		Animal Production Farms	30,562,456.00	30,363,946.20	198,509.80
	0112000000	Livestock Resources Management and Development	30,562,456.00	30,363,946.20	198,509.80
1162000900		Animal Production Services	25,169,776.00	25,407,128.25	(237,352.25)
	0112000000	Livestock Resources Management and Development	25,169,776.00	25,407,128.25	(237,352.25)
1162001000		Range Management and Improvement	32,659,528.00	33,541,388.50	(881,860.50)
	0112000000	Livestock Resources Management and Development	32,659,528.00	33,541,388.50	(881,860.50)
1162001100		Livestock Training - Support Services	12,785,476.00	12,474,595.50	310,880.50
	0112000000	Livestock Resources Management and Development	12,785,476.00	12,474,595.50	310,880.50
1162001200		Pastoral Areas Training Centre - Narok	9,159,400.00	9,089,234.50	70,165.50
	0112000000	Livestock Resources Management and Development	9,159,400.00	9,089,234.50	70,165.50
1162001300		Griftu Pastoral Training Centre	54,157,991.00	55,363,250.25	(1,205,259.25)
	0112000000	Livestock Resources Management and Development	54,157,991.00	55,363,250.25	(1,205,259.25)
1162001400		Mobile Pastoral Training Unit	8,866,102.00	8,408,882.90	457,219.10
	0112000000	Livestock Resources Management and Development	8,866,102.00	8,408,882.90	457,219.10
1162001500		Dairy Training School	46,511,121.00	47,887,930.25	(1,376,809.25)
	0112000000	Livestock Resources Management and Development	46,511,121.00	47,887,930.25	(1,376,809.25)
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162001600		Livestock Information Services	21,313,322.00	22,130,522.95	(817,200.95)
	0112000000	Livestock Resources Management and Development	21,313,322.00	22,130,522.95	(817,200.95)
1162001700		Livestock Education and Extension Services	25,710,445.00	26,146,257.40	(435,812.40)
	0112000000	Livestock Resources Management and Development	25,710,445.00	26,146,257.40	(435,812.40)
	0000000000	Default - Non Programmatic	0.00	0.00	0.00

1162001800		<b>Livestock Breeding and Laboratory Services</b>	15,040,507.00	15,348,061.50	(307,554.50)
	0112000000	Livestock Resources Management and Development	15,040,507.00	15,348,061.50	(307,554.50)
1162001900		<b>Apicultural and Emerging Livestock Services</b>	10,294,097.00	10,744,937.75	(450,840.75)
	0112000000	Livestock Resources Management and Development	10,294,097.00	10,744,937.75	(450,840.75)
1162002000		<b>Project Development Monitoring and Evaluation</b>	12,076,581.00	12,960,439.25	(883,858.25)
	0112000000	Livestock Resources Management and Development	12,076,581.00	12,960,439.25	(883,858.25)
1162002100		<b>Veterinary Headquarters</b>	388,289,228.00	349,707,389.85	38,581,838.15
	0112000000	Livestock Resources Management and Development	388,289,228.00	349,707,389.85	38,581,838.15
1162002200		<b>Artificial Insemination Services</b>	94,921,736.00	45,950,591.15	48,971,144.85
	0112000000	Livestock Resources Management and Development	94,921,736.00	45,950,591.15	48,971,144.85
1162002300		<b>Tick Control Programme</b>	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002400		<b>Veterinary Medicines &amp; Immuno-Biological Products Control</b>	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002500		<b>Veterinary Public Health</b>	38,338,594.00	38,178,592.55	160,001.45
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	38,338,594.00	38,178,592.55	160,001.45
1162002600		<b>Leather and Leather Products</b>	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002700		<b>Zoology Services &amp; Pest Control</b>	71,928,495.00	73,201,987.50	(1,273,492.50)
	0112000000	Livestock Resources Management and Development	71,928,495.00	73,201,987.50	(1,273,492.50)
1162002800		<b>Disease and Pest Control Services</b>	271,128,025.00	6,348,360.75	264,779,664.25
	0112000000	Livestock Resources Management and Development	271,128,025.00	6,348,360.75	264,779,664.25
1162002900		<b>AHITI - Ndomba</b>	60,890,727.00	60,258,480.55	632,246.45
	0112000000	Livestock Resources Management and Development	60,890,727.00	60,258,480.55	632,246.45
1162003000		<b>AHITI - Nyahururu</b>	49,133,643.00	34,640,173.45	14,493,469.55
	0112000000	Livestock Resources Management and Development	49,133,643.00	34,640,173.45	14,493,469.55
1162003100		<b>AHITI - Kabete</b>	112,196,868.00	111,291,501.40	905,366.60
	0112000000	Livestock Resources Management and Development	112,196,868.00	111,291,501.40	905,366.60
1162003200		<b>Meat Training School - Athi River</b>	39,222,471.00	38,638,691.10	583,779.90
	0112000000	Livestock Resources Management and Development	39,222,471.00	38,638,691.10	583,779.90
1162003300		<b>Veterinary Investigation Laboratory Services</b>	106,806,925.00	106,169,358.25	637,566.75
	0112000000	Livestock Resources Management and Development	106,806,925.00	106,169,358.25	637,566.75
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162003400		<b>Veterinary Farms Development</b>	63,103,338.00	60,221,736.40	2,881,601.60
	0112000000	Livestock Resources Management and Development	63,103,338.00	60,221,736.40	2,881,601.60
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162003500		<b>Central Veterinary Laboratory Services - Kabete</b>	58,901,156.00	54,803,534.45	4,097,621.55
	0112000000	Livestock Resources Management and Development	58,901,156.00	54,803,534.45	4,097,621.55
1162003600		<b>Foot and Mouth Disease Control</b>	20,147,719.00	20,273,796.50	(126,077.50)
	0112000000	Livestock Resources Management and Development	20,147,719.00	20,273,796.50	(126,077.50)
1162003700		<b>Pastoral Areas Veterinary Services</b>	6,765,929.00	5,474,819.75	1,291,109.25
	0112000000	Livestock Resources Management and Development	6,765,929.00	5,474,819.75	1,291,109.25
1162003800		<b>Rabies Control</b>	29,849,101.00	28,940,994.60	908,106.40
	0112000000	Livestock Resources Management and Development	29,849,101.00	28,940,994.60	908,106.40
1162003900		<b>Kenya Tsetse and Trypanosomiasis Eradication</b>	18,000,000.00	18,000,000.00	0.00

		<b>Council (KENTTEC)</b>			
	0112000000	Livestock Resources Management and Development	18,000,000.00	18,000,000.00	0.00
<b>1162004000</b>		<b>Mainstreaming sustainable land management (SLM) in Agropastoral produc</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162004100</b>		<b>Smallholders Dairy Commercialization Programme</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162004400</b>		<b>Kenya Agricultural and Livestock Research Organization (KALRO)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162004500</b>			<b>1,105,000,000.00</b>	<b>60,750,000.00</b>	<b>1,044,250,000.00</b>
	0112000000	Livestock Resources Management and Development	1,105,000,000.00	60,750,000.00	1,044,250,000.00
<b>1162004600</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162004700</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162004800</b>			<b>186,165,056.00</b>	<b>184,966,244.75</b>	<b>1,198,811.25</b>
	0112000000	Livestock Resources Management and Development	186,165,056.00	184,966,244.75	1,198,811.25
<b>1162004900</b>			<b>183,970,000.00</b>	<b>182,470,000.00</b>	<b>1,500,000.00</b>
	0112000000	Livestock Resources Management and Development	183,970,000.00	182,470,000.00	1,500,000.00
<b>1162100100</b>		<b>Regional Pastrol Livelihood Resilience Project</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162100200</b>		<b>Standards and Market Access Programme (SMAP)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162100300</b>		<b>Mainstreaming Sustainable Land Management (SLM) in Agropastrol Land</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162100400</b>		<b>Smallholders Dairy Commercialization Programme</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162100500</b>			<b>500,000,000.00</b>	<b>0.00</b>	<b>500,000,000.00</b>
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	500,000,000.00	0.00	500,000,000.00
<b>1162100600</b>			<b>2,759,501.00</b>	<b>2,651,900.00</b>	<b>107,601.00</b>
	0112000000	Livestock Resources Management and Development	2,759,501.00	2,651,900.00	107,601.00
<b>1162100700</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162100800</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162100900</b>			<b>10,750,000.00</b>	<b>5,750,000.00</b>	<b>5,000,000.00</b>
	0112000000	Livestock Resources Management and Development	10,750,000.00	5,750,000.00	5,000,000.00
<b>1162101000</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162101100</b>			<b>18,750,000.00</b>	<b>0.00</b>	<b>18,750,000.00</b>
	0112000000	Livestock Resources Management and Development	18,750,000.00	0.00	18,750,000.00
<b>1162101200</b>			<b>17,500,000.00</b>	<b>0.00</b>	<b>17,500,000.00</b>
	0112000000	Livestock Resources Management and Development	17,500,000.00	0.00	17,500,000.00
<b>1162101300</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
<b>1162101400</b>			<b>10,000,000.00</b>	<b>9,991,020.00</b>	<b>8,980.00</b>
	0112000000	Livestock Resources Management	10,000,000.00	9,991,020.00	8,980.00

1162101500	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101600	0112000000	Livestock Resources Management and Development	28,680,900.00	28,680,900.00	28,680,900.00
1162101700	0112000000	Livestock Resources Management and Development	10,250,000.00	10,249,930.80	69.20
1162101800	0112000000	Livestock Resources Management and Development	18,013,817.00	18,013,816.60	0.40
1162101900	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162102000	0112000000	Livestock Resources Management and Development	3,750,000.00	2,250,000.00	1,500,000.00
1162102100	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162102200	0112000000	Livestock Resources Management and Development	22,550,000.00	19,927,914.25	2,622,085.75
1162102300	0112000000	Livestock Resources Management and Development	3,000,000.00	2,705,530.55	294,469.45
1162102400	0112000000	Livestock Resources Management and Development	20,250,000.00	20,244,687.00	5,313.00
1162102500	0112000000	Livestock Resources Management and Development	15,000,000.00	14,995,976.00	4,024.00
1162102600	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162102700	0112000000	Livestock Resources Management and Development	8,232,614.00	17,388,125.40	(9,155,511.40)
1162102800	0112000000	Livestock Resources Management and Development	8,000,000.00	7,999,020.00	980.00
1162102900	0112000000	Livestock Resources Management and Development	12,500,000.00	12,468,100.00	31,900.00
1162103000	0112000000	Livestock Resources Management and Development	13,250,000.00	12,308,221.35	941,778.65
1162103100	0112000000	Livestock Resources Management and Development	15,827,342.00	13,815,254.00	2,012,088.00
1162103200	0112000000	Livestock Resources Management and Development	17,080,000.00	16,962,427.00	117,573.00
1162103300	0112000000	Livestock Resources Management and Development	18,975,000.00	0.00	18,975,000.00
1162103400	0112000000	Livestock Resources Management and Development	9,500,000.00	9,379,663.30	120,336.70
1162103500	0112000000	Livestock Resources Management and Development	24,000,000.00	24,000,000.00	0.00
1162103600	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162103700	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162104000	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162104200	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162104300	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
0112000000	Livestock Resources Management and Development	0.00	0.00	0.00	0.00

		and Development			
<b>1162104400</b>			<b>22,250,000.00</b>	<b>22,249,999.40</b>	<b>0.60</b>
	0112000000	Livestock Resources Management and Development	22,250,000.00	22,249,999.40	0.60
<b>1162104500</b>			<b>131,810,159.00</b>	<b>134,228,743.70</b>	<b>(2,418,584.70)</b>
	0112000000	Livestock Resources Management and Development	131,810,159.00	134,228,743.70	(2,418,584.70)
<b>1162104600</b>			<b>62,500,000.00</b>	<b>62,500,000.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	62,500,000.00	62,500,000.00	0.00
<b>1162104700</b>		<b>Kenya Livestock Commercialization Programme</b>	<b>953,030,000.00</b>	<b>544,742,069.95</b>	<b>408,287,930.05</b>
	0112000000	Livestock Resources Management and Development	953,030,000.00	544,742,069.95	408,287,930.05
<b>1162104800</b>		<b>Towards Ending Drought Emergencies in Kenya</b>	<b>121,729,028.00</b>	<b>105,184,717.80</b>	<b>16,544,310.20</b>
	0112000000	Livestock Resources Management and Development	121,729,028.00	105,184,717.80	16,544,310.20
<b>1162105000</b>			<b>59,300,296.00</b>	<b>60,062,082.00</b>	<b>(761,786.00)</b>
	0112000000	Livestock Resources Management and Development	59,300,296.00	60,062,082.00	(761,786.00)
<b>1162105200</b>			<b>956,950.00</b>	<b>956,950.00</b>	<b>0.00</b>
	0112000000	Livestock Resources Management and Development	956,950.00	956,950.00	0.00
<b>1162105300</b>			<b>2,200,000,000.00</b>	<b>1,901,920,558.45</b>	<b>298,079,441.55</b>
	0112000000	Livestock Resources Management and Development	2,200,000,000.00	1,901,920,558.45	298,079,441.55
<b>1162105400</b>			<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>(5,000,000.00)</b>
	0112000000	Livestock Resources Management and Development	10,000,000.00	15,000,000.00	(5,000,000.00)
		<b>Grand Total</b>	<b>8,781,474,021.00</b>	<b>5,418,506,331.90</b>	<b>3,362,967,689.10</b>

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

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

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

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

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

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

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



### Budget Execution By Programmes and Sub-Programmes

Entity: 1162-State Department for Livestock

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0111000000		<b>Fisheries Development and Management</b>	0.00	0.00	0.00
	0111010000	Fisheries Policy, Strategy and capacity building	0.00	0.00	0.00
	0111040000	Assurance of Fish Safety, Value Addition and Marketing	0.00	0.00	0.00
0112000000		<b>Livestock Resources Management and Development</b>	8,781,474,021.00	5,418,506,331.90	3,362,967,689.10
	0112010000	Livestock Policy Development and capacity building Programme	3,861,067,964.00	3,400,282,562.60	460,785,401.40
	0112020000	Livestock Production and Management	1,862,396,045.00	890,422,875.60	971,973,169.40
	0112030000	Livestock Products Value Addition and Marketing	2,174,947,920.00	545,969,185.70	1,628,978,734.30
	0112040000	Food Safety and Animal Products Development	289,029,013.00	280,694,280.15	8,334,732.85
	0112050000	Livestock Diseases Management and Control	594,033,079.00	301,137,427.85	292,895,651.15
	0112060000		0.00	0.00	0.00
		<b>Grand Total</b>	<b>8,781,474,021.00</b>	<b>5,418,506,331.90</b>	<b>3,362,967,689.10</b>

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

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

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

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

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

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

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





### Budget Execution by Programme and Economic Classification

Entity: 1162-State Department for Livestock

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
0111000000		<b>Fisheries Development and Management</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
0112000000		<b>Livestock Resources Management and Development</b>	<b>8,781,474,021.00</b>	<b>5,418,506,331.90</b>	<b>3,362,967,689.10</b>
	2110000	Wages and Salary Contributions	1,505,925,000.00	1,489,041,266.90	16,883,733.10
	2210000	Goods and Services	1,657,823,037.00	1,179,809,993.90	478,013,043.10
	2220000	Routine Maintenance	50,773,095.00	35,511,136.20	15,261,958.80
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	4,661,200,028.00	2,403,070,558.45	2,258,129,469.55
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	3,764,524.00	3,281,730.85	482,793.15
	3110000	Acquisition of Fixed Capital Assets	901,988,337.00	307,791,645.60	594,196,691.40
	5510000	Repayments on Borrowings from Domestic	0.00	0.00	0.00
		<b>Grand Total</b>	<b>8,781,474,021.00</b>	<b>5,418,506,331.90</b>	<b>3,362,967,689.10</b>

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

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

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

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

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

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

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

