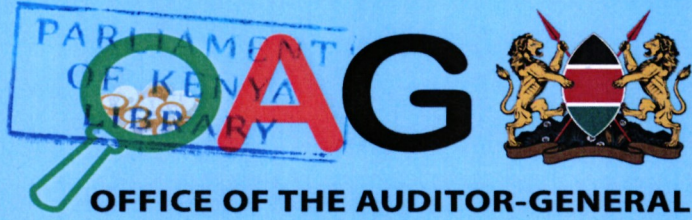


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

DATE: 22 MAR 2023

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THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR LIVESTOCK

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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

22 DEC 2022

RECEIVED



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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1. Key Entity Information and Management

(a) Background Information

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

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

Vision: A sustainable and prosperous livestock sector

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

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

(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 Policy Research and Regulation
5. Directorate of Livestock Research and Market Development

(c) Fiduciary Management

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

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No.	Designation	Name
1	Cabinet Secretary	HON. PETER MUNYA, EGH
2	Principal Secretary	HARRY KIMTAI, CBS
3	Director of Veterinary Services	DR. OBADIAH NJAGI, OGW
4	Director of Livestock Policy Research and Regulation	BISHAR ELM I
5	Director of Livestock Research and Market Development	DR. CHRISTOPHER WANGA

(d) Fiduciary Oversight Arrangements

Audit and Finance Committee Activities

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

Finance Committee Activities

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

Parliamentary Committee Activities

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

Development Partners

- International Development Association- World Bank
- International Fund for Agricultural Development
- Green Climate Fund (GCF)

(e) Entity Headquarters

P.O. Box 34188-00100

KilimoHouse

Cathedral Road

NAIROBI, KENYA

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Entity Contacts

Telephone:(254) 020-2716665/2716708/2718872

E-mail: ps@livestock.go.ke

Website: www.kilimo.go.ke

(f) Entity Bankers (all banks)

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

(g) Independent Auditors

Auditor - General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. Statement by the Cabinet Secretary

The agriculture sector continues to play a significant role in the Kenyan economy in terms of its contribution to the Gross Domestic Product (GDP) and food and nutrition security. The livestock industry also provides raw materials for the agro-based industries in addition to being a major source of employment and foreign exchange earnings for the country. It is estimated that 10 million Kenyans living in the ASALs derive their livelihood largely from livestock keeping and related activities that also account for about 90 per cent of employment and 95 per cent of family incomes in the ASAL areas. During the period under review, livestock production contributed 3.6 per cent of the National Gross Domestic Product against a target of 7 per cent.

The importance of livestock has been emphasized in the Kenya Vision 2030, its attendant Medium Term Plans (MTPs) and in other policy documents and Government initiatives such as the 'Big Four' development agenda that focus to the attainment of 100% food and nutrition security for all Kenyans. To actualize the expectation of the Vision 2030, State Department for Livestock continued to implement its mandate anchored in Executive Order No. 1 of 2020. Its mandate is to promote, regulate and facilitate livestock production for socio-economic development and industrialization. It implements functions in: livestock policy management; development of livestock industry; promotion of quality of hides and skins; veterinary services and disease control; range development and management; livestock research and development; animal genetic research; livestock marketing; promotion of dairy industry; livestock insurance policy; livestock branding; promotion of bee keeping; and leather sector development and promotion of value chain. It also oversees the running of training institutions and Semi-Autonomous Government Agencies under its purview.

The State Department for Livestock 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 programmes were aligned to the Agricultural Sector Transformation and Growth Strategy (ASTGS) 2019-2029, existing agricultural policies and other regional and international commitments such as the 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 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.

Significant reforms have been realized in the livestock sector during the period which include development of policies, legal frameworks and Plans. Key among these are Sessional Paper No.2 of 2020 on Veterinary Policy; Sessional Paper No.3 of 2020 on Livestock Policy; Livestock Bill 2020; Livestock Identification and Traceability Regulations; Livestock Research Agenda Strategy; feedlots technical guidelines developed; and Development of Kenya Livestock Master Plan to guide the livestock industry investment among others. On livestock production and productivity, the sector milk production registered an increase of 4.64 billion litres of milk valued at KShs 236.74435 billion from 4.05 billion litres of milk in 2020 valued at KShs 30.47261 billion. Beef

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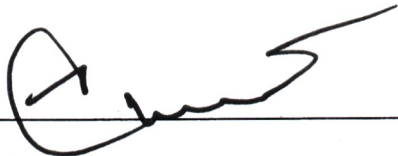
production decreased from 563,636.2 metric tonnes in 2020, valued at KShs 246,916.05 million to 527,190.9 in 2021 valued at KShs 246.91605 billion, a model feedlot at Chemongoch in Baringo County was developed to 80 per cent completion level, and establishment Livestock Export Zone at Bachuma, TaitaTaveta County was at 72% completion rate. On agro-processing and marketing, formal marketed milk for processing increased from 684 million litres valued at KShs 23.953 billion in 2021 to 801.9 million litres valued at KShs 30.4726 billion in 2022 which was attributed to stable farm gate prices. To increase investment on hides, skins, leather and leather products industry, Leather Industrial Park in Kinanie, Machakos developed at 70% completion level. To improve livestock disease management, the capacity of the Kenya Veterinary Vaccine Production Institute was modernized to comply with Good Manufacturing Practices. To enhance livestock disease diagnosis, the construction and equipping of the Bio-Safety Level 3 Laboratory attained 82% completion level. To sum up, the Department ensured safety of food of animal origin through standards inspections and licensing.

Despite these efforts, the sector has continued to face emerging issues and challenges such as erratic and poorly distributed rains as a result of climate change, pests and diseases, high cost of agricultural inputs, limited value addition, access to markets, limited funding and investment, inadequate human resources, among others.

In conclusion, over 80 percent of Kenya's population living in the rural areas and deriving their livelihood from livestock and related activities, it is imperative that the livestock industry will continue to be an important vehicle towards poverty alleviation in the country. In this regard, there is need to embrace partnerships in agricultural development. Recognizing that many agricultural functions are devolved, the National Government needs to continue to embrace collaboration and partnerships with County Governments, development partners and farmer organizations in order to improve the wellbeing of farmers and pastoralists. Further, the private sector is expected to act as a catalyst for renewed growth in the sector. This will safeguard real farm incomes and ensure availability and access to quality food.

To this end, I wish to thank the Principal Secretary for the State Department for Livestock, Mr. Harry Kimtai, CBS, for his leadership, policy guidance and ensuring the funds were applied for the purposes they were budgeted for. I also thank all the staff for their commitment to duty and stakeholders who partnered with us in various aspects.

Signed: _____



Date: _____

25/12/2022

**Hon. Mithika Linturi,
Cabinet Secretary,
Ministry of Agriculture, Livestock, Fisheries and Co-operatives**

3. Statement by the Principal Secretary / Accounting Officer



Mr. Harry K. Kimtai, CBS

During the period under review, the State Department for Livestock continued to implement Kenya Vision 2030 which identifies agricultural sector as a key drivers of the economic pillar expected to drive the economy to the projected 10 percent economic growth annually. In the implementation of Government “Big Four” agenda, livestock sub sector is a key driver in realizing 100% national food and nutrition security while providing raw materials for agro-industries in livestock 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 national development, the State Department for Livestock (SDL) 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 SDL for the FY 2021/22 was the total budget allocation was KShs. 6,475.9 million which included KShs. 3,614.8 million for recurrent budget and KShs. 2,861.1 million for development budget. The actual expenditure for the year was KShs. 5,565.8 million resulting in fund absorption level of 85.9%. The recurrent under expenditure was as a result of non-absorption of KShs. 300 Million for drought mitigation as well as shortfall in AIA collection by KEVEVAPI (KShs. 148 Million), while development budget was affected by non-absorption of funds allocated for insurance premiums under KLIP (KShs. 241 Million) during supplementary I which constraint signing a new contract since the funds were availed towards the end of the Financial Year. In addition to underutilization of funds for field stations (KShs. 171 Million) which did not get exchequer for 2nd half AIEs. Further, KeLCOP (KShs. 66 Million) and TWENDE (KShs. 25Million) projects which were new projects during the period did not exhaust their allocations.

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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; Livestock Research Agenda Strategy was finalized; and Framework for the implementation of Sessional Paper No.2 of 2020. To strengthen institutional capacity for the livestock industry, 130 staff were trained, 828 students graduated from livestock sub sector training institutions and 797 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 72% completion levels while Kenya Dairy Laboratory Complex was at 52% completion level.

To increase livestock production and productivity, the State Department for Livestock completed construction of a hatchery and poultry house at Marimanti for multiplication of indigenous chicken; pig multiplication units at Ngong veterinary farm under AHITI Kabete and Dairy Training Institute in Naivasha were completed; 995 certified breeding stock for rabbits were produced and distributed to farmers; 1,712 bee colonies were produced and distributed to stakeholders 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, TaitaTaveta County was at 72% completion rate. To enhance beef production and marketing, a model feedlot at Chemongoch in Baringo County was developed to 90 per cent completion level and feedlots technical guidelines developed. To promote agro-industry, formal marketed milk for processing increased from 684 million litres valued at KShs 23,953 million in 2021 to 801.9 million litres valued at KShs 30,472.6 million in 2022 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 developed at 70% completion level, industrial warehouse was at 65% 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 safety and animal products development, 215 honey samples were analysed; 32 food and feed processing facilities were inspected; 677 Bee keeping value chain actors capacity built and 6,041 milk samples were analysed for breed improvement. To ensure compliance to milk quality and safety, on average 4,992milk handling premises inspected were inspected and 73,212 milk quality and safety tests were conducted annuallyand Kenya Dairy Laboratory Complex was at 52% completion level. To ensure safety of veterinary medicines, 8 Manufacturers of veterinary

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medicines audited for Good Manufacturing Practices (GMP); an average of 367 veterinary pharmacies licensed and 1,859 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, 16.4 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: COVID-19 pandemic that effected livestock value chains which include interruption of input supply, 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 decision making; High cost of inputs for livestock production; Inadequate markets and marketing infrastructure; Prevalence livestock of pest 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 for the 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

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industry training institutions and a farms/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 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.

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

Signed:  _____

Date: 20/12/2022

Harry Kintai, CBS
Principal Secretary,
State Department for Livestock,
Ministry of Agriculture, Livestock, Fisheries and Co-operatives

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

4.1 Guidance

Programme: Livestock Resources Management and Development

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

4.2 Introduction

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

The key strategic objectives for the State Department for Livestock as per the strategic plan for FY 2018- FY 2022 plan 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

4.3 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	Livestock and Veterinary Polices Implementation Framework developed	To guide implementation of the Livestock and Veterinary Polices.
		Improve and modernize	Livestock Acts/Bills	Animal Health Bill, Veterinary Public	The Bills, awaits forwarding to Attorney

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
		training facilities	developed/Reviewed	Health Bill and Animal Welfare and Protection Bill were approved by Cabinet	General for review and submission to Parliament.
			Livestock Regulations developed/Reviewed	<ul style="list-style-type: none"> • Dairy Industry Regulations 2021 were gazetted; • Livestock Identification and Traceability Regulations were finalized 	The regulations support effective management and quality assurance in the dairy industry and trade in Livestock
			Livestock Plans/Strategies developed/Reviewed	<ul style="list-style-type: none"> • Development of a Livestock Master Plan was on-going. • Livestock Research Agenda Strategy developed 	The Master Plan and Research Agenda are developed in collaboration with County Governments, private sector and development partners
			Livestock guidelines developed/Reviewed	<ul style="list-style-type: none"> • Feedlots Technical Guidelines developed • Livestock Breeding Services Technical guidelines and Manual developed 	The guidelines support feedlots development and operations
	Increase production and productivity	Improve livestock productivity	Percentage completion level	Hatchery and poultry house at Marimanti for multiplication of indigenous chicken was completed-	To promote indigenous chicken value chain
			Percentage completion level	Pigs multiplication units at Ngong veterinary farm under AHITI Kabete and Dairy Training Institute completed and 2,735 piglets availed to farmers for multiplication	To promote pig value chain
			No. of colonies produced and distributed	1,712 bee colonies were produced and distributed	• The colonies produced to promote apiculture value chain

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
			Dairy stakeholders along the value chain capacity built	69 Dairy stakeholders along the value chain capacity built	<ul style="list-style-type: none"> Dairy stakeholders trained along the value chain were 69 (58 males and 11 females).
			Amount of milk produced	4,641 Million litres	Milk production increased from 3,749.3 million litres in 2018 to 4,640.9 million litres in 2021. attributed to improved animal husbandry.
		Enhanced control of livestock diseases and pests	Tsetse infestation in tsetse belts suppressed for agricultural production	5 Tsetse belts suppressed for agricultural production	<ul style="list-style-type: none"> Tsetse fly densities reduced from 120 to 12.7 Fly Per Trap Per day Trypanosomiasis prevalence reduced from 20.5 to 8.88 %
			Vaccination coverage (%)	11% vaccination coverage in the country	<ul style="list-style-type: none"> To achieve the desired vaccination cover, a total of 16.4 million doses of assorted vaccines were produced and availed to livestock keepers during the period
					•
		Enhance diagnostic capacity for animal diseases	Completion and equipping of BSL 3 Laboratory (%)	95 % complete	Civil works and cold rooms were 100% completed. Pending works is on plumbing and air conditioning. .
		Increase production of vaccines for prevention of livestock diseases	Number of livestock assorted vaccines produced and availed to the farmer	16.4 million doses of assorted vaccines were produced and availed to livestock keepers	Vaccine production was low due to; lack of raw materials due to effects of Covid 19 and delay in delivery of raw materials from suppliers.
	Improve market	Increased livestock enterprise	Feedlots established	80 % completion level	A model feedlot at Chemongoch in Baringo County was

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
	access and trade;	commercialization			developed to 80 per cent completion level
			% level of completion of Disease-FreeZone (DFZ)	72% completion level	The completion rate is the cumulative achievement since the inception of DFZ at Bachuma in TaitaTaveta County
			Amount of milk processed	801.9 million litres	Milk processed recorded an increase from 634.3 million litres in 2018 to 801.9 million litres in 2021, attributed to stable farm gate prices and improved dairy industry regulation, which promoted improved milk intake in formal.
		Amount of meat produced	527.2('000' MT)	The production was affected persisted drought in beef production areas, high cost of inputs, low market due to low resumption of the hotel industry after Covid 19 pandemic among others.	
			Amount of honey produced ('000' MT)	17.3	The production was affected by non establishment of bee bulking sites and bee colonies multiplication site coupled with persisted unfavourable weather conditions.
		Establishment of Kenya Leather Industrial Park	% completion level	70 % completion level	Common Effluent Treatment Plant was developed to 70% completion level and industrial warehouses were at 65% completion level at Leather Industrial Park in Kinanie, Machakos

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
	Improve resilience for ASAL communities	Improved livelihoods in ASAL	No. of water infrastructures developed for livestock No. of acreage under pasture	10 water infrastructure 3 livestock market infrastructure and 1 Hay Shed	The infrastructure were developed by Regional Pastoral Livelihood Resilience Project (RPLRP) which phased out on December 2021
	Strengthen M&E and information management	M&E institutional framework strengthened	Number of M&E frameworks	Project Implementation Committee (PIC) strengthened; Budget Implementation Committee (BIC) Strengthened; Programmes/ Project M&E mission conducted	Monitoring and evaluation enhanced effective and efficient utilization of resources for timely achievement of the desired results, data and information sharing

5. 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 21st to 23rd June, 2022 where SDL emerged as the best overall MDA.

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

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 13th 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 queries 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 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

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from the Government Livestock Breeding facilities.

Development of Livestock policies and Bills, strategies and guidelines involved stakeholders participation at county and National levels

6. Statement of Management Responsibilities

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

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

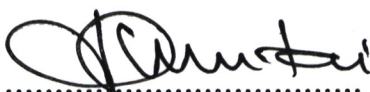
The Accounting Officer in charge of the **State Department for Livestock** accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

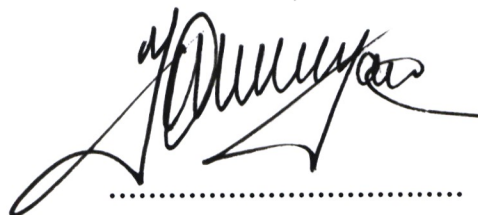
The Accounting Officer in charge of the **State Department for Livestock** confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the entity's funds received during the year under audit were used for the eligible purposes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

Approval of the Financial Statements

The State Department for livestock financial statements were approved and signed by the Accounting Officer on 16/12/2022.



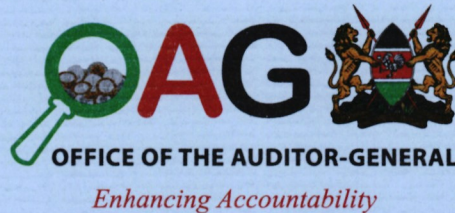
.....
Harry Kimutai, CBS
Principal Secretary



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Joseph Nyamora
Head of Accounting Unit
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LIVESTOCK FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Livestock set out on pages 1 to 52, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts and summary statements of appropriation - recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the

Report of the Auditor-General on State Department for Livestock for the year ended 30 June, 2022

provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Failure to Account for Revenue from Institutes

The statement of receipts and payments reflects total receipts of Kshs.4,272,464,652. However, review of records indicated that revenue was collected from the Animal Health Training and Industrial Training Institutes (AHITI) - Nyahururu and Ndomba, Dairy Training Institute - Naivasha and Meat Training Institute - Machakos of Kshs.14,167,050, Kshs.23,733,745, Kshs.52,090,809 and Kshs.6,365,0000 respectively all totalling Kshs.96,356,604. 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.

In the circumstances, the accuracy and completeness of receipts of Kshs.4,272,464,652 could not be confirmed.

2. 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 review. 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.

In the circumstances, the accuracy of the prior year adjustments of Kshs.11,422,646 could not be confirmed.

3. Unsupported Accounts Payables - Retentions

The statement of assets and liabilities reflects accounts payables-retentions balance of Kshs.103,731,592 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 have not been released to the respective contractors.

In the circumstances, the accuracy and completeness of the accounts' payables balance of Kshs.103,731,592 could not be confirmed.

4. 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 and has never resumed duty. The matter has never been reported to the police for investigation and recovery.

In the circumstances, the recovery of the amount of Kshs.2,112,100 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects approved receipts budget and actual 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 under-funding of the budget affected planned activities and may have negatively impacted on service delivery to the public.

2. Delay in Payment of Court Awards

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 the decretal amounts. Management has explained that the matter has been forwarded to The National Treasury for guidance.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Irregular Engagement of Temporary Employees

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 casual labourers for more than three months on renewable terms contrary to Section 37 of the Employment Act, 2007(Revised 2012) which requires conversion of the casual employment to term contract.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. 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 station may not achieve its mandate.

2. Asset Management

2.1. 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 as at 30 June, 2022. However, the asset registers provided for audit review 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 in respect of ICT equipment.

In addition, review of the registers revealed that Management 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.

2.2. Incomplete Biological Asset Register

The assets register provided for audit review disclosed biological assets with a historical cost of Kshs.26,994,050. However, the assets comprised of different farm animals 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 the year 2021-2022 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.

2.3. Failure to Maintain Works in Progress Register

Review of the expenses on acquisition of assets indicated that the State Department incurred expenses on acquisition of assets totaling to 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 is contrary to the National Treasury Guidelines on Assets and Liability Management in the Public Sector of March 2020, paragraph 67(8) and Appendix 6(l) 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 mechanism on assets management could not be established.

3. Weakness in Control on Fuel Oil and Lubricants

The statement of receipts and payments reflects expenditure on use of goods and services expenditure of Kshs.1,247,799,677 which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.39,354,390 relating to fuel, oil and lubricants. Review of documents maintained in the transport department revealed that no

Report of the Auditor-General on State Department for Livestock for the year ended 30 June, 2022

reconciliations between supplier fuel statements and fuel registers were done. Further, the supplier fuel statements did not include registration details of the vehicles that drew fuel.

In the circumstances, the existence of an elaborate system on fuel management could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 overall 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

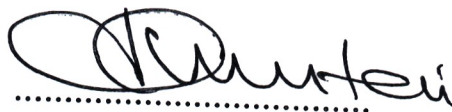
21 December, 2022

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

8. Statement of Receipts and Payments for the Year Ended 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Exchequer Releases	1	4,136,406,088	3,833,415,461
Proceeds From Foreign Borrowings	2	116,025,000	507,006,028
Proceeds From Sale of Assets	3	20,033,564	18,672,004
Total Receipts		4,272,464,652	4,359,093,493
Payments			
Compensation Of Employees	4	1,515,199,973	1,569,627,549
Use Of Goods and Services	5	1,247,799,677	938,392,958
Transfers To Other Government Entities	6	494,100,00	803,777,834
Social Security Benefits	7	29,739,251	5,123,562
Acquisition Of Assets	8	985,473,121	948,254,027
Total Payments		4,272,312,021	4,265,175,929
Surplus/Deficit		152,631	93,917,564

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 16/12/2022 and signed by:



Harry Kimtai, CBS
 Principal Secretary



Joseph Nyamora
 Head of Accounting Unit
 ICPAK M/No 7770

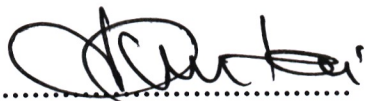
STATE DEPARTMENT FOR LIVESTOCK

Annual Report and Financial Statements for the Year Ended 30th June 2022

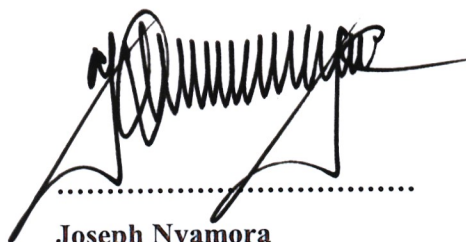
9. Statement of Assets and Liabilities as at 30th June 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	118,140,389	222,808,790
Cash Balances	9B	147,123	68,900
Total Cash And Cash Equivalents		118,287,513	222,877,690
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	15,494,070	16,657,185
TOTAL FINANCIAL ASSETS		133,781,583	239,534,875
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Retentions	11	103,731,592	221,060,161
NET FINANCIAL ASSETS		30,049,991	18,474,714
REPRESENTED BY			
Fund balance b/fwd	12	18,474,714	24,816,216
Prior year adjustments	13	11,422,646	- 100,259,066
Surplus/De fict for the year		152,631	93,917,564
NET FINANCIAL POSITION		30,049,991	18,474,714

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 16/12/2022 and signed by:



Harry Kimtai, CBS
Principal Secretary



Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

STATE DEPARTMENT FOR LIVESTOCK

Annual Report and Financial Statements for the Year Ended 30th June 2022

10. Statement of Cash Flows for the Year Ended 30th June 2022

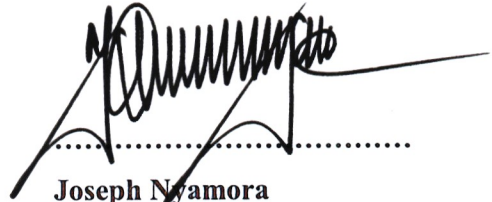
	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts and operating income			
Exchequer releases	1	4,136,406,088	3,833,415,461
		4,136,406,088	3,833,415,461
Payments for Operating Expenses			
Compensation of Employees	4	1,515,199,973	1,569,627,549
Use of goods and Services	5	1,247,799,677	938,392,958
Transfers to Other Government Units	6	494,100,000	803,777,834
Social Security Benefits	7	29,739,251	5,123,562
		3,286,838,900	3,316,921,902
Adjusted for :			
Changes in Receivables	14	1,163,114	- 2,299,341
Changes Payables	15	- 117,328,569	120,091,939
Prior Year Adjustment	13	11,422,646	- 95,660,384
Adjustments during the year		- 104,742,809	22,132,214
Net Cash From Operating Activities	A	744,824,379	538,625,772
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	3	20,033,564	18,672,004
Acquisition of Assets	8	- 985,473,121	- 948,254,027
Net Cash Flow From Investing Activities	B	- 965,439,556	- 929,582,023
Cash Flow From Borrowing Activities			
Proceeds from Foreign Borrowings	2	116,025,000	507,006,028
Net Cash Flow From Financing Activities	C	116,025,000	507,006,028
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	- 104,590,178	116,049,778
Cash and Cash Equivalent at BEGINNING of The Year		222,877,690	106,827,912
Cash and Cash Equivalent at END of The Year	9A+9B	118,287,512	222,877,690

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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 16/12/ 2022 and signed by:



.....
Harry Kimtai, CBS
Principal Secretary



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

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/f*100%
RECEIPTS								
Tax Receipts	1	58,200,000	0	0	58,200,000	0	58,200,000	0%
Exchange releases	4	9,079,254,889	0	-2,603,405,200	6,475,849,689	4,136,406,088	2,339,443,581	64%
Proceeds from Foreign Borrowings	7	232,608,910	0	-102,608,910	130,000,000	116,025,000	13,975,000	89%
Proceeds from Sales of Assets	8	560,200,000	0	0	560,200,000	20,033,564	540,166,436	4%
Other Receipts	11	503,900,000	0	0	503,900,000	0	503,900,000	0%
Total		10,434,163,779	0	-2,706,014,110	7,728,149,669	4,272,464,652	3,455,685,017	55%
PAYMENTS								
Compensation of Employees	12	1,652,363,070	-42,465	-106,110,000	1,546,210,605	1,515,199,973	31,010,632	98%
Use of goods and Services	13	1,564,983,995	4,742,465	74,813,716	1,644,540,176	1,247,799,677	396,740,499	76%
Transfers to Other Government Units	15	1,595,400,000	0	300,000,000	1,895,400,000	494,100,000	1,401,300,000	26%
Social Security Benefits	17	56,693,424	0	-23,628,900	33,064,524	29,739,251	3,325,274	90%
Acquisition of Assets	18	4,209,814,380	-4,700,000	-2,848,480,016	1,356,634,364	985,473,121	371,161,243	73%
Total		9,079,254,869	0	-2,603,405,200	6,475,849,669	4,272,312,021	2,203,537,648	66%

(a) Variance analysis:

- *Exchequer was not funded as expected resulting to 64% funding*
- *Sale of assets was hampered by delayed valuation process from the ministry of public works and inadequate funds to form and finance disposal committees to go various farms to dispose biological assets.*

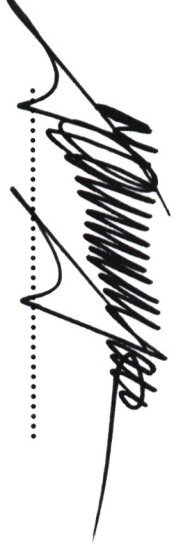
STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

- Use of goods only achieved 76% owing to funding unavailability during the year. Same case with the Acquisition of assets at 73%.
- (b) *Reallocations within the year:*
 - Reallocation during the year on affected Kshs 4,700,000.00 in favor of use of goods.

The entity financial statements were approved on 16/12 2022 and signed by:

.....


Harry Kimtai, CBS
Principal Secretary

.....


Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	58,200,000	-	-	58,200,000	-	58,200,000	0%
Exchequer releases	4	3,428,178,143	-	186,620,000	3,614,798,143	2,150,171,800	1,464,626,343	59%
Proceeds from Sales of Assets	8	560,200,000	-	-	560,200,000	20,033,564	540,166,436	4%
Other Receipts	11	503,900,000	-	-	503,900,000	2,067,918	501,832,082	0%
Total		4,550,478,143	-	186,620,000	4,737,098,143	2,172,273,283	2,564,824,860	46%
PAYMENTS								
Compensation of Employees	12	1,568,600,000	42,465	85,700,000	1,482,857,535	1,475,095,068	7,762,467	99%
Use of goods and Services	13	474,624,146	42,465	26,871,339	447,795,272	397,998,259	49,797,013	89%
Transfers to Other Government Units	15	1,365,400,000	-	300,000,000	1,665,400,000	264,100,000	1,401,300,000	16%
Social Security Benefits	17	3,764,524	-	-	3,764,524	1,754,757	2,009,767	47%
Acquisition of Assets	18	15,789,473	-	808,661	14,980,812	14,003,781	977,031	93%
Total		3,428,178,143	-	186,620,000	3,614,798,143	2,152,951,865	1,461,846,278	60%

Notes

(a) Variance analysis:

- *Exchequer was not funded as expected resulting to 59% funding*
- *Sale of assets was hampered by delayed valuation process from the ministry of public works and inadequate funds to form and finance disposal committees to go various farms to dispose biological assets.*

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

- Use of goods only achieved 89% owing to funding unavailability during the year. Same case with the Transfer to other Government Units at 16%. The AIA's collected by KEVEVAPI, KDB, KYB and VMD are accounted for separately by the autonomous agencies. 16% therefore reflect net Exchequers only.

(b) *Reallocations within the year:*

- Reallocation during the year on affected Kshs 42,465.00 in favor of use of goods against compensation of employees.

The entity financial statements were approved on 16/12/2022 and signed by:



Harry Kintai, CBS
Principal Secretary



Joseph Dyamora
Head of Accounting Unit
ICPAK M/No 7770

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Exchange releases	4	5,651,076,726	-	2,790,025,200	2,861,051,526	1,986,234,288	874,817,238	69%
Proceeds from Foreign Borrowings	7	232,608,910	-	102,608,910	130,000,000	116,025,000	13,975,000	89%
Other Receipts	11	-	-	-	-	123,939	123,939	0%
Total		5,883,685,636	-	2,892,634,110	2,991,051,526	2,102,383,227	888,668,299	70%
PAYMENTS								
Compensation of Employees	12	83,763,070	-	20,410,000	63,353,070	33,030,924	30,322,146	52%
Use of goods and Services	13	1,090,359,849	4,700,000	101,685,055	1,196,744,904	723,218,744	473,526,160	60%
Transfers to Other Government Units	15	230,000,000	-	-	230,000,000	230,000,000	-	100%
Social Security Benefits	17	52,928,900	-	23,628,900	29,300,000	27,984,493	1,315,507	95%
Acquisition of Assets	18	4,194,024,907	4,700,000	2,847,671,355	1,341,653,552	964,623,812	377,029,740	72%
Total		5,651,076,726	-	2,790,025,200	2,861,051,526	1,978,857,973	882,193,553	69%

(a) Variance analysis:

- *Exchange was not funded as expected resulting to 69% funding*

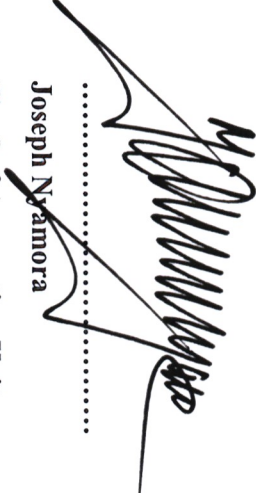
STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

- Use of goods only achieved 60% owing to funding unavailability during the year. Same case with the Acquisition of assets at 72%.

The entity financial statements were approved on 16/12/2022 and signed by:


.....

Harry Kimtai, CBS
Principal Secretary


.....

Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

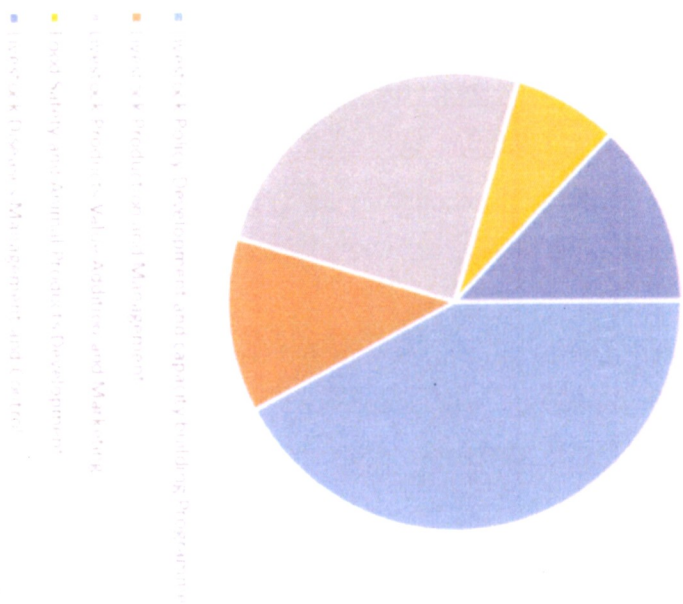
STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

11 (c) Budget Execution by Programmes and Sub-Programmes for FY2021/22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
112000000		Livestock Resources Management and Development	6,475,849,669.00	4,272,330,920.70	2,203,518,748.30
	112010000	Livestock Policy Development and capacity building Programme	2,571,596,921.00	1,785,834,228.65	785,762,692.35
	112020000	Livestock Production and Management	819,500,318.00	623,160,388.75	196,339,929.25
	112030000	Livestock Products Value Addition and Marketing	1,597,105,776.00	1,075,630,046.85	521,475,729.15
	112040000	Food Safety and Animal Products Development	331,344,786.00	319,539,825.40	11,804,960.60
	112050000	Livestock Diseases Management and Control	1,156,301,868.00	468,166,431.05	688,135,436.95
	112060000		0.00	0.00	0.00
		Grand Total	6,475,849,669.00	4,272,330,920.70	2,203,518,748.30

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Budget Exception by Programmes and Sub Programmes



12. Notes to the Financial Statement

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

- i. Kenya Livestock Commercialisation Project (KELCOP) - IFAD*
- ii. Regional Pastoral Livelihoods Resilience Project (RPLRP) - IDA*
- iii. Towards Ending Drought Emergencies (TWEENDE)*
- iv. Livestock Value Chain Project (Poland)*

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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.

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

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

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

Significant Accounting Policies (Continued)

(iii) Other Receipts

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

b) Recognition of Payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

Significant Accounting Policies (Continued)

v) Acquisition of Fixed Assets

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

A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 4 to the financial statements.*

vi) In-kind contributions

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

vii) Third Party Payments

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

Significant Accounting Policies (Continued)

c) Cash and Cash Equivalents

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

A bank account register is maintained and a summary provided for purposes of consolidation.

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. *There were no other restrictions on cash during the year.*

d) Imprests and Advances

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

Significant Accounting Policies (Continued)

e) Third party Deposits and Retention

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

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

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in *June 2021 for the period 1st July 2021 to 30th June 2022* as required by Law and there were 2 number of supplementary adjustments to the original budget during the year. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

Significant Accounting Policies (Continued)

h) Comparative Figures

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

i) Subsequent Events

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

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

k) Related Party Transactions

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

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

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships, The entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 28.6** and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Notes to the Financial Statements

Notes to the Financial Statements (Continued)

1 Exchequer releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer releases for quarter 1	1,451,467,210	887,517,546
Total Exchequer releases for quarter 2	983,162,965	876,445,315
Total Exchequer releases for quarter 3	436,933,297	1,972,537,571
Total Exchequer releases for quarter 4	1,264,842,617	96,915,028
Total	4,136,406,088	3,833,415,461

The entity received an exchequer amounting to Kshs 4,136,406,087.90 comprising of development exchequer of Kshs **1,986,234,287.80** and recurrent exchequer Kshs **2,150,171,800.00**

2 Proceeds from Foreign Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
Foreign Borrowing - Direct payments	116,025,000	507,006,028
Total	116,025,000	507,006,028

Being Payment to FaspolSp.Z.O.Ofor Supply and Installation of Bulk Milk Coolers

3 Proceeds from Sale of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Sale of Certified Seeds and Breeding Stock	16,136,955	14,181,029
Receipts from the Sale of Inventories, Stocks and Commodities	3,896,609	4,490,975
Total	20,033,564	18,672,004

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

4 Compensation to Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	790,809,184	809,817,094
Basic wages of temporary employees	319,892,661	316,605,995
Personal allowances paid as part of salary	404,498,128	443,204,460
Total	1,515,199,973	1,569,627,549

Compensation of employee decreased to **Kshs 1,515,199,973** from **Kshs1,569,627,549** due to employee retirement and subsequent non replacement of the same.

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Notes to the Financial Statements (Continued)

5 Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	34,376,736	31,509,518
Communication, supplies and services	8,961,179	11,878,735
Domestic travel and subsistence	183,217,655	174,180,512
Foreign travel and subsistence	11,981,547	5,093,045
Printing, advertising and information supplies & services	8,692,002	11,444,776
Rentals of produced assets	55,168,373	53,115,811
Training expenses	71,888,841	74,807,018
Hospitality supplies and services	58,748,750	44,008,527
Insurance costs	240,882,350	300,000
Specialized materials and services	209,667,864	270,387,574
Office and general supplies and services	27,318,055	27,163,338
Fuel Oil and Lubricants	39,354,390	63,457,918
Other operating expenses	252,871,264	115,410,469
Routine maintenance – vehicles and other transport equipment	27,438,763	45,746,507
Routine maintenance – other assets	17,231,907	9,889,212
Exchange rate losses		
Total	1,247,799,677	938,392,958

6 Grants and Transfers to other Government Entities

Item Description	2021-2022	2020-2021
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	264,100,000	472,980,000
Capital Grants to Government Agencies and other Levels of Government	230,000,000	330,797,834
Other Capital Grants and Trans	-	-
TOTAL	494,100,000	803,777,834

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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

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

Ref	Description	Recurrent Kshs	Development Kshs	Total Kshs	2021-2022 Kshs
	Transfers to SAGAs and SCs				
1	KENYA DAIRY BOARD	33,300,000	35,000,000	68,300,000	68,300,000
2	KENYA VETERINARY VACCINES PRODUCTION INSTITUTE	-	20,000,000	20,000,000	20,000,000
3	VETERINARY MEDICINES DIRECTORATE	6,300,000	-	6,300,000	6,300,000
4	KENYA LEATHER DEVELOPMENT COUNCIL	151,500,000	100,000,000	251,500,000	251,500,000
5	KENYA VETERINARY BOARD	73,000,000	75,000,000	148,000,000	148,000,000
				-	-
				-	-
				-	-
	TOTAL	264,100,000	230,000,000	494,100,000	494,100,000

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement. Include this list as an annex if it goes beyond one page. (Explain significant changes from prior period)

7 Social Security Benefits

	2021-2022 Kshs	2020-2021 Kshs
Government pension and retirement benefits	29,739,251	5,123,562
Total	29,739,251	5,123,562

There was a significant increase in the social security benefits due to the coming to an end of the Resilience Project and the subsequent payment of gratuity to the leaving officers.

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Notes to the Financial Statements (Continued)

8 Acquisition of Assets

ACQUISITION OF ASSETS		
Non- Financial Assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Building	2,099,970	435,800
Refurbishment of Buildings	9,695,145	12,155,300
Construction of Roads	-	-
Construction and Civil Works	423,052,087	764,591,161
Overhaul and Refurbishment of Construction and Civil Works	234,053	4,949,900
Purchase of Vehicles and Other Transport Equipment	40,118,032	-
Overhaul of Vehicles and Other Transport Equipment	5,446,088	749,797
Purchase of Household Furniture and Institutional Equipment	3,701,189	2,936,255
Purchase of Office Furniture and General Equipment	15,501,296	672,746
Purchase of Specialised Plant, Equipment and Machinery	229,538,813	68,221,628
Rehabilitation and Renovation of Plant, Machinery and Equipment	533,888	359,094
Purchase of Certified Seeds, Breeding Stock and Live Animals	27,713,683	17,218,749
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	500,000	-
Rehabilitation of Civil Works	227,338,878	75,963,597
Sub Total	985,473,121	948,254,027
Financial Assets		
TOTAL	985,473,121	948,254,027

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Notes to the Financial Statements (Continued)

9 Cash and Bank Accounts

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2021-2022	2020-2021
				Kshs	Kshs
Central Bank of Kenya, 1000210109, Kshs.	Kshs.	Recurrent		147,127	414,850
Central Bank of Kenya, 1000209957, Kshs	Kshs.	Development		486,388	6,420
Central Bank of Kenya, 1000210632, Kshs	Kshs.	Deposit		103,731,592	221,060,161
Central Bank of Kenya, 1000210395, Kshs	Kshs.	Resilience Project		816,687	1,327,359
Central Bank of Kenya, 1000495685, Kshs	Kshs.	TWENDE Project		13,158,599	-
Total				118,140,389	222,808,790

9B: Cash on Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in domestic currency	147,123	68,900
Total	147,123	68,900

Detailed Cash is as follows:

Description	2021-2022	2020-2021
	Kshs	Kshs
Headquarters, KILIMO HOUSE Cash Office	147,123	68,900
Total	147,123	68,900

Board of survey and certificate of balances attached as Annexure 5

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Notes to the Financial Statements (Continued)

10 : Imprests and Advances

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	2,122,100	2,112,100
District suspense	13,371,970	14,545,085
Total	15,494,070	16,657,185

A breakdown of the outstanding imprest is tabulated here below

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
PAUL MUKUNDI	26/02/2020	2,112,100	-	2,112,100
CONSOLATA NABWIRE OKUMU	24/09/2021	10,000	-	10,000
Total		2,122,100	-	2,122,100

11 Third party deposits and retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention	39,879,975	64,701,144
Deposits	63,851,617	156,359,017
Total	103,731,592	221,060,161

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Notes to the Financial Statements (Continued)

12 . Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	222,808,790	105,805,742
Cash in hand	68,900	1,022,170
Outstanding Imprests	2,112,100	4,031,120
District Suspense	14,545,085	11,241,872
Projects Accounts		3,683,534
Payables - Deposits	221,060,161	100,968,222
Total	18,474,714	24,816,216

13 Prior Year Adjustments

	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	104,309,201.20	2,191,858	102,117,344
Cash In Hand	1,022,170.00	-	1,022,170
Outstanding Imprests	2,112,100.00	-	2,112,100
District Suspense	14,545,084.85	9,230,788	5,314,297
Payables - Deposits	120,091,939.15		120,091,939
Total	242,080,495.20	11,422,646	230,657,850

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Notes to the Financial Statements (Continued)

14 (Increase)/ Decrease in Advances and Imprests

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (a)	16,657,185	18,956,526
Receivables As At 30 th June (b)	15,494,070	16,657,185
(Increase)/ Decrease in Receivables (C=(B-A))	1,163,114	2,299,341

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables As At 1 st July	221,060,161	100,968,222
Payables As At 30 th June	103,731,592	221,060,161
Increase/ (Decrease) In Payables	117,328,569	120,091,939

16 Related Party Disclosures

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

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

- 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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Notes to the Financial Statements (Continued)

17 Other Important Disclosures

17.1 Related Party Transactions:

Related party transactions:	2021-2022	2020-2021
	Kshs	Kshs
Key Management Compensation	38,409,523	38,409,523
Transfers to related parties		
Transfers to other MDAs	-	-
Transfers to SCs and SAGAs	494,100,000	803,777,834
Transfers to Development Project	-	-
Transfers to County Governments	-	-
Transfers to non -reporting secondary and primary Schools	-	-
Transfers to other non -reporting government entities	-	-
Total Transfers to related parties	494,100,000	803,777,834
Purchase of Goods and Services		
Purchase of electricity from KPLC	26,892,103	24,207,182
Purchase of water from Govt service providers	7,484,633	7,302,356
Rent charges paid to govt. agencies	-	-
Training fees paid to KSG	1,216,252	-
Conference facilities hired from DAIRY TRAINING INSTITUTE	211,950	-
Others (Specify)	-	-
Total goods and services paid to govt. agencies	35,804,938	31,509,538
Transfers from related parties		
Transfers from the Exchequer	4,136,406,088	3,833,415,461
Transfers from other MDAs	-	-
(Insert any other transfers received from govt.)	-	-
Total Transfers from related parties	4,136,406,088	3,833,415,461

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Notes to the Financial Statements (Continued)
17.1: Pending Accounts Payable (See Annex I)

S/N	SUPPLIER/CONTRACTOR	RECEIPT T NO	DESCRIPTION	AMOUNT	OUTSTANDI NG AMOUNT	DATE OF LPO/LS O	CATEG ORY	DIRECTO RATE
	RECURRENT							
1	Airtel Networks Kenya Ltd	4858	Provision of Internet	180,000.00	180,000.00	21-Jun-22	NON-AGPO	DLP
2	Archdiocese of Nyeri	4655	Rent Part payment for 4th quarter F/Y 2021-2022	3,900,000.00	3,900,000.00	6-May-22	NON-AGPO	DLP
3	Hatari Security Guards Ltd Ecohealth Company Limited	4707 4803	Contracted guards Consultancy Services to Provide Technical and Logistical Support to the Baseline Data Collection for Ward Level Livestock Sector Investments and Infrastructure in the Development of the Livestock Master plan.	5,863,770.00	5,863,770.00	20-Apr-22	NON-AGPO	DVS DLPR&R
4	Borasoft Limited	4765	Consultancy service to develop Livestock research agenda for Kenya	15,398,800.00	15,398,800.00	9-Jun-22	NON-AGPO	DLPR&R
5				2,707,564.00	2,707,564.00	11-May-22	NON-AGPO	DLPR&R

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6	Sleek Management Consultancy	4907	Consultancy services to Conduct a Regulatory Impact Assessment for Livestock Identification and Traceability Regulations	3,799,000.00	3,799,000.00	9-Jun-22	Supply of Services	NON-AGPO	DLPR&R
7	Entrepreneurship Trainers And Research Consultants	4906	of consultancy services to Establish a Knowledge Management Centre to Serve as a Repository for Livestock Sector Data and Information Generated and Updated from the Development of a Livestock Master plan in Kenya	4,900,000.00	4,900,000.00	9-Jun-22	Supply of Services	NON-AGPO	DLPR&R
	TOTAL			36,749,134.00	36,749,134.00				
	DEVELOPMENT								
10	Safaricom Kenya Ltd	4790	Mobile Phones; Airtime;	221,500.00	221,500.00	11-Jan-22	Supply of Services	NON-AGPO	DLP
11	Yarrow Construction Company Limited		2nd Interim Payment for proposed construction of Beef feedlot at chemongoch holding ground Baringo	13,751,621.89	13,751,621.89	22-Jun-22	Construction of Civil works	NON-AGPO	DLP
12	Cathan Logistics supplies	4881	Supply Delivery and installation of milk analyzers	13,170,040.00	13,170,040.00	3-Nov-21	Supply of Goods	NON-AGPO	DLP

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	Friiba Limited	4836	Payment for 1st Interim Certificate for Proposed Brooder Shed, Feed Store, Staff Quarters, Abolition Facilities And Associated Marimanti Sheep And Goats Station Tharakani County	11,754,970.00	11,754,970.00	16-Jun-22	Construction of Civil works	AGPO	DLP
13	Friiba Limited	4816	final Payment for Proposed Brooder Shed, Feed Store, Staff Quarters, Abolition Facilities And Associated Marimanti Sheep And Goats Station Tharakani County	6,488,110.00	6,488,110.00	21-Jun-22	Construction of Civil works	AGPO	DLP
14	Brooklands Company	4882	Proposed construction of Beehouse and associated works for National Bee Bulking site at KALRO Naivasha in Nakuru County	4,885,940.00	4,885,940.00	31-May-22	Construction of Civil works	NON-AGPO	DLP
15	Logitec Matter Solutions	4839	Proposed Construction Of Septic Tank, Pit Latrine, Fence And Gate at DIT Naivasha	4,897,520.00	4,897,520.00	31-May-22	Construction of Civil works	AGPO	DLP
16									

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17	Terey Distributors	4809	Proposed underground water Tank and Elevated water storage Tank including steel tower and associated works at Ahiti-Ngong	4,885,243.00	4,885,243.00	30-May-22	Construction of Civil works	AGPO	DLP
18	Lata Ventures	4870	Supply and delivery of Motorcycles (APS)	2,000,000.00	2,000,000.00	10-Jun-22	Supply of Goods	AGPO	DLP
19	Logitec Matter Solutions	4838	Supply and Delivery of 8ft Treated Poles	1,357,000.00	1,357,000.00	31-May-22	Supply of Goods	AGPO	DLP
20	Highbury General Suppliers	4873	Supply and delivery of rabbit breeding stock	1,920,000.00	1,920,000.00	26-May-22	Supply of Goods	AGPO	DLP
	Hallmark Cleaning Services Limited	4847	Pest Control & Fumigation Services For Dlp Offices At Hillplaza, Nbi-Lenana&Nrc&Ti-Ngong	2,400,000.00	2,400,000.00	25-May-22	Supply of Services	AGPO	DLP
21	Pro Flight Ltd	4782	Hire of chopper to Wilson- Wajir-Grifu-Wajir-Mandera- Isiolo	2,308,500.00	2,308,500.00	18-May-22	Supply of Services	NON-AGPO	DLP
22	Finetops Enterprises	4891	Proposed Office Refurbishment At 8 th Floor Boardroom and Equipping	7,095,456.60	7,095,456.60	10-Jun-22	Construction of Buildings	AGPO	DLP-TWENDE
23	Crown Motors Group	4875	Purchase Of MOTOR VEHICLE	5,035,338.00	5,035,338.00	16-Mar-22	Supply of Goods	NON-AGPO	DLP-TWENDE
24	Jevalyn Agencies	4889	Supply And Delivery of Various Office Stationery	117,000.00	117,000.00	19-May-22	Supply of Goods	AGPO	DLP-TWENDE
25									

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26	Safaricom Limited	4916	Mobile Phones: Airtime, Safaricom For Dip-TWENDE	660,000.00	660,000.00	22-Apr- 22	Supply of Services	NON- AGPO	DLP- TWENDE
27	Airways Tours And Travel Limited	4812	Provision of return air ticket	55,800.00	55,800.00	20-Jun- 22	Supply of Services	AGPO	DLPR&R
28	Airways Tours And Travel Limited	4753	Provision Of Return Air ticket	32,800.00	32,800.00	3-Jun-22	Supply of Services	AGPO	DLPR&R
29	Newabs Enterprises	4641	Supply of Tonners	492,500.00	492,500.00	28-Dec- 21	Supply of Goods	AGPO	DLPR&R
30	Kuwait Strong Supplies and Limited	5927	Proposed Rehabilitation and works to existing hostel block AhitNgong Campus	9,128,573.60	9,128,573.60	28-Apr- 22	Construct ion of Buildings	NON AGPO	AHITI KABETE
31	M/s chalen Ventures	4731	Supply and delivery oArnido-Black 10B(Naphthalene Black 10B)Aps	2,000,000.00	2,000,000.00	27-Apr- 22	Supply of Goods	AGPO	FMD
32	M/s Zisaon Works Services limited	4775	Supply and delivery of FMDV Antigen Detection (FMDV O,A,ASIA1,C,SAT1a ndSAT2	2,750,000.00	2,750,000.00	27-Apr- 22	Supply of Goods	AGPO	FMD
33	M/s Frammy Enterprises	4776	Supply and delivery of FMDV SPCE SAT1	2,400,000.00	2,400,000.00	27-Apr- 22	Supply of Goods	AGPO	FMD
34	M/s Cienroy Limited	4778	Supply and delivery of Solid phase competitive Elisa(SPCE)for Antibodies specific to FMDV serotype	1,200,000.00	1,200,000.00	27-Apr- 22	Supply of Goods	AGPO	FMD
35	Association of consulting Engineers of Kenya		Training charges for Gilbert Terer	295,800.00	295,800.00	30-Aug- 21	Supply of Services	NON- AGPO	DLP

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36	The National Treasury Pasede		Payment of SMAP	3,601,403.25	3,601,403.25	5-Sep-20	Supply of Services	NON AGPO	DVS
	Barnasil Investments	4829	Supply and Delivery of ID Screen Rift Valley fever competition multi species Igm Elisa kit 960 tests.	3,349,500.00	3,349,500.00	13-May-22	Supply of Goods		
37									
	Shambakileo Investments	4714	Supply and Delivery of micropipette	2,887,500.00	2,887,500.00	24-May-22	Supply of Goods	WOMEN	DVS
38	Rensam Enterprises	4830	Supply and Delivery of Competitive Elisa Kit	2,940,000.00	2,940,000.00	13-May-22	Supply of Goods	WOMEN	DVS
39	Chewareen Agencies	4903	Supply and Delivery of PCR Kits, Tuberculine PPD Kit	7,968,016.00	7,968,016.00	10-May-22	Supply of Goods		
40	Colmara Enterprises	4688	Supply and Delivery of Elisa kit	4,315,000.00	4,315,000.00	13-May-22	Supply of Goods	WOMEN	DVS
41	Tough Trade Limited	4826	Supply and Delivery of furniture	3,023,500.00	3,023,500.00	8-Jun-22	Supply of Goods	WOMEN	DVS
42	Pro Flight		Chopper Services	1,923,048.00	1,923,048.00		Supply of Services	NON AGPO	DVS
43	Pro Flight	4704	Chopper Services	2,891,350.00	2,891,350.00	20-May-22	Supply of Services	NON AGPO	DVS
44	Joshills Graphic	4825	Supply and Delivery of furniture Bachuma	2,705,043.10	2,705,043.10	8-Jun-22	Supply of Goods	WOMEN	DVS
45	Hynix Sky Company Ltd	4908	Supply and Delivery of Bachuma furniture	2,170,000.00	2,170,000.00		Supply of Goods	WOMEN	DVS
46	Reyna Solutions Ltd	4696	Supply and Delivery of Veterinary Drugs	343,400.00	343,400.00	4-May-22	Supply of Goods	WOMEN	DVS
47									
48	Mica Construction Ltd	4819	Installation of cold room	4,791,600.00	4,791,600.00	22-Apr-22	Supply of Goods	YOUTH	DVS

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	Janjwa Agencies Services	4717	Supply and Delivery of ID Screen Rift Valley fever 1gm capture Elisakit 480 tests.	2,874,000.00	2,874,000.00	14-May-22	Supply of Goods	WOMEN	DVS
49	Palwac Enterprises	4713	Supply and Delivery of printer, desktop, vortex mixer and automatic microplate washer for Elisa kit.	2,022,000.00	2,022,000.00	24-May-22	Supply of Goods	WOMEN	DVS
50	Piem Solutions	4822	Installation of Air conditioner and electrical system	3,890,000.00	3,890,000.00	22-Apr-22	Supply of Goods	YOUTH	DVS
51									
	DEVELOPMENT TOTAL			152,999,073.44	152,999,073.44				
	GRAND TOTAL			189,748,207.44	189,748,207.44				

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Notes to the Financial Statements (Continued)

17.4 External Assistance

	FY 2021/2022	FY 2021/2022
Description	Kshs	Kshs
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as payment by Third Parties	116,025,000	507,006,028
Total	116,025,000	507,006,028

a) External assistance relating loans and grants

	FY 2021/2022	FY 2021/2022
Description	Kshs	Kshs
External Assistance received as Loans	116,025,000	507,006,028
Total	116,025,000	507,006,028

b) Classes of providers of external assistance

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Multilateral Donors		475,182,028
Bilateral Donors	116,025,000	31,824,000
Total	116,025,000	507,006,028

28.6 Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court cases against (<i>the entity</i>)	4,030,406,440	4,025,000,000
Total	4,030,406,440	4,025,000,000

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Notes to the Financial Statements (Continued)

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
			(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
1.1 Specialized Materials and Supplies	Disclosed in Note 5 to the financial statements under use of goods and services during the year 2020-2021 was expenditure on specialized materials and supplies of Kshs.270,387,573.60. However, the ledger reflects an amount of Kshs.271,219,566.60 as at 30 June, 2021, resulting in an unexplained variance of Kshs.831,993. Consequently, the accuracy and completeness of the expenditure figure of Kshs.270,387,573.60 reflected in the financial statements for the year ended 30 June, 2021 could not be ascertained.	<i>As observed by the auditor, there was a difference of Kshs.831,993 between the ledger and the financial statements. This was occasioned by a surrender of imprest totalling Kshs.831,993 which was accounted for in the IFMIS System in the wrong period. The error has been rectified and the initial trial balance remains.</i>	RESOLVED	N/A

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<p>1.2 Prior Year Adjustments</p>	<p>The statement of assets and liabilities as at 30 June, 2021 reflect prior year adjustments amounting to Kshs.100,259,066. However, note 13 to the financial statements reflects adjustments during the year relating to prior periods of Kshs.120,476,599.70, resulting in an unexplained and unreconciled variance of Kshs.20,217,533.70. Consequently, the accuracy, validity and fair presentation of the prior year adjustments in these financial statements could not be confirmed</p>	<p><i>The variances has been rectified and a revised set of financial statements has been provided (Annex 2- Note 13)</i></p>	<p align="center">RESOLVED</p>	<p align="center">N/A</p>
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<p>1.3 Unsupported Proceeds from Sales of Assets</p>	<p>The statement of receipts and payments reflects an amount of Kshs. 18,672,004 in respect of proceeds from sale of assets. The amount was derived from collections from sale of certified seeds, breeding stocks, sale of inventories and commodities from across the country captured as Appropriation in Aid (AIA) by the Sub-County Accountants, and recorded in the miscellaneous receipts for onward surrender to the State Department for Livestock.</p> <p>The State Department for Livestock, however, did not maintain at the headquarters any documentation in support of the proceeds from sale of assets. The only records available was the Sub-County Accountant reports.</p> <p>In the circumstances, it was not possible to confirm the completeness and accuracy of the proceeds from sale of assets figure of Kshs. 18,672,004 for the year ended 30 June, 2021.</p> <p>The statement of receipts and payments reflects an amount of Kshs. 18,672,004 in respect of proceeds from sale of assets. The amount was derived from collections from sale of certified seeds, breeding stocks, sale of inventories and commodities from across the country captured as Appropriation in Aid</p>	<p><i>During the year under consideration, the State Department for Livestock had collected Kshs. 18,672,004 in form of AIA. The funds were received in the CBK account for the State Department. The funds were further received through the IFMIS System and recorded in the Miscellaneous Receipts Register. (Annex 4).</i></p>	<p align="center">RESOLVED</p>	<p align="center">N/A</p>
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	<p>(AIA) by the Sub-County Accountants, and recorded in the miscellaneous receipts for onward surrender to the State Department for Livestock.</p> <p>The State Department for Livestock, however, did not maintain at the headquarters any documentation in support of the proceeds from sale of assets. The only records available was the Sub-County Accountant reports.</p> <p>In the circumstances, it was not possible to confirm the completeness and accuracy of the proceeds from sale of assets figure of Kshs. 18,672,004 for the year ended 30 June, 2021.</p> <p>The statement of receipts and payments reflects an amount of Kshs. 18,672,004 in respect of proceeds from sale of assets. The amount was derived from collections from sale of certified seeds, breeding stocks, sale of inventories and commodities from across the country captured as Appropriation in Aid (AIA) by the Sub-County Accountants, and recorded in the miscellaneous receipts for onward surrender to the State Department for Livestock.</p> <p>The State Department for Livestock, however, did not maintain at the headquarters any documentation in support of the proceeds from sale of</p>			
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STATE DEPARTMENT FOR LIVESTOCK
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	<p>assets. The only records available was the Sub-County Accountant reports. In the circumstances, it was not possible to confirm the completeness and accuracy of the proceeds from sale of assets figure of Kshs.18,672,004 for the year ended 30 June, 2021.</p>			
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<p>1.4 Non-Accounting for Revenue from Institutes</p>	<p>The statement of receipts and payments reflected total receipts of Kshs. 4,359,093,492.85 for the year ended 30 June, 2021. Review of bank statements and cash book revealed that revenue had been collected from Animal Health and Industry Training Institute - Ndomba, Meat Training Institute - Machakos, Animal Health and Industry Training Institute - Nyahururu, and Dairy Training Institute - Naivasha of Kshs. 22,197,835, Kshs. 2,120,450, Kshs. 4,605,604 and Kshs. 14,803,111, respectively. However, these fees and levies amounting to Kshs. 43,727,000 collected at the four training institutes operated by the State Department for Livestock were apparently spent at the source and in addition not included in the receipts disclosed in the financial statements for the year ended 30 June, 2021. Consequently, the accuracy and completeness of the total receipts of Kshs. 4,359,093,492.85 reflected in the financial statements for the year ended 30 June, 2021 could not be confirmed.</p>	<p><i>The amount under consideration comprised of field activities, practical attachment and caution money for students undertaking various courses in the training institutions. The money collected was deposited in designated bank accounts of the concerned institutions. Consequently, to access the funds, the principals of the respective institutions adhered to training work plans and budgets. This is in line of good practice for deposits that are required within short periods. The deposits were held under the custody of respective National Government Sub County Accountants that are mandatory signatories to the designated accounts. The funds were therefore well accounted for as student welfare deposits. In addition, the Accounting Officer had been authorised by the Cabinet Secretary to the National Treasury to collect students fees and consequently authorised the spending on training requirements. Annex 5(a) and (b).</i></p>	<p>RESOLVED</p>	<p>N/A</p>
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1.5 Pending Bills		RESOLVED	TO BE PAID IN THE YEAR 2022
<p>Disclosed in Annex 1 to the financial statements were pending bills relating to the financial year 2020/2021 of Kshs.341,516,639.31 and 2021/2022 of Kshs.88,588,013.52 all totalling Kshs.430,104,652.83 as at 30 June, 2021. These pending bills were not settled during the year but carried forward to 2021/2022 financial year. Failure to settle bills in the year to which they relate adversely affects the subsequent year's provisions to which they have to be charged. Included in the pending bills of Kshs.88,588,013.52 for 2019/2020 were bills amounting to Kshs.37,347,337.60 which had been validated and request for funding made to The National Treasury on 9 November, 2020. The funds were received on 27 January, 2021 according to the verified bank statement. However, these bills were still pending as at 30 June, 2021. No satisfactory explanation was provided for failure to settle these bills.</p>	<p><i>As observed by the auditor, the State Department had pending bills totalling to Kshs. 430,104,612 as at 30th June, 2021. The amount of Kshs. 37,347,337 that remained outstanding was as result of budget reductions during the year. The outstanding amounts have since been settled except one payment of amount of Kshs. 3600000 payable to National treasury (Annex 6).</i></p>		

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<p>1.6. Full Payment for Incomplete Works - Marimanti Sheep and Goat Farm</p>	<p>Disclosed in Note 8 to the financial statements under acquisition of assets was expenditure of Kshs.764,591,161.25 in respect of construction and civil works. Included in the figure is an amount of Kshs.19,848,632 for the construction of hatchery and poultry house at Marimanti sheep and goat station in TharakaNithi County whose contract had been awarded at a sum of Kshs.19,848,632. The first payment certificate of Kshs.19,848,632 and a certificate of practical completion were issued on 12 June, 2020 by the State Department of Public Works to the State Department of Livestock, advising the latter to pay 100% of the value of works. This was done contrary to the site meeting minutes of 11 June, 2020 which indicated that the contract's overall progress was at 82% according to the architect's report. In addition, the project's implementation progress report dated 26 June, 2020 also indicated the project to be at 85% completion. As at the time of audit verification in the month of</p>	<p><i>The payments of Kshs.19,848,632 was on basis of valuation certificates of public works</i></p>	<p>RESOLVE D</p>	<p>N/A</p>
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	<p>October, 2021, although the full contract sum of Kshs. 19,848,632 had been paid, construction of ceiling and cold-room were still pending. In addition, cracks were noted on various walls of the hatchery and the veranda was detaching from the building a clear indication of poor workmanship. It was further noted that despite incomplete works in the first contract, the same contractor was awarded another tender for construction of additional works at hatcheries unit, vide contract number MOAIF&C/SDL/DLP/RT/12/20 20-2021 at a contract sum of Kshs. 14,695,077.20. In the circumstances, the regularity and value for money for the amount of Kshs. 19,848,632 paid to the contractor could not be confirmed.</p>			
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<p>1.7 Non-Operational Livestock Value Chain Support Project (LVCSP) Equipment</p>	<p>Disclosed in Note 8 to the financial statements also under acquisition of assets was expenditure of Kshs.68,221,628.35 for purchase of specialized plant equipment and machinery. This expenditure figure included an amount of Kshs.31,824,000 spent on the purchase of milk cooling plants under the Livestock Value Chain Support Project (LVCSP) for various Farmers' Co-operative Societies. The following unsatisfactory matters were observed from the sampled societies visited:</p>			
<p>1.8. Lack of Active Audit Committee</p>	<p>The State Department for Livestock did not provide documentary evidence to show that audit committee meetings were held during the year 2020-2021. In the absence of such meetings, the State Department failed in ensuring that external audit recommendations were fully addressed, that quality of internal audit was of an appropriate standard, and that line management had full regard to internal audit recommendations.</p>	<p><i>The audit committee appointments were duly done during the year and the committee has since been operational.</i></p>	<p align="center">RESOLVE D</p>	<p align="center">N/A</p>

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<p>1.9. Failure to Update Imprests Register</p>	<p>Review of payment vouchers and supporting schedules in respect of domestic travel and subsistence and other transportation costs and imprests register revealed that a total of 474 imprest warrants amounting to Kshs. 195,983,271 were issued during the year ended 30 June, 2021. However, 14 imprest warrants amounting to Kshs.8,496,771 had been issued but not recorded in the imprests register. Therefore, lack of effective control over imprests existed during the period under review as a result of failure to update the imprests register as and when the imprests were issued.</p>	<p><i>The imprest register as observed by the auditor had some omissions amounting to Kshs. 4,432,031. However imprests amounting to kshs 4,064,740 were duly captured in our manual and system registers.</i></p>	<p align="center">RESOLVE D</p>	<p align="center">N/A</p>
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<p>2.0 Lack of Effective Internal Control over Non-current Assets and Biological Assets 2.0.1 Incomplete Assets Register</p>	<p>Review of two asset registers provided revealed that the registers were incomplete. The registers reported on five categories of assets: office equipment, furniture and fittings; laboratory equipment; machinery and equipment; biological assets and vehicles. The fixed assets registers did not show complete information on the: Date on which the asset was acquired or brought into use; Purchase/ original cost, the revalued amount and/or the fair value; Supplier details; Payment voucher details; Serial number of relevant assets; Engine and chassis numbers for motor vehicles; and Disposal dates and prices. Further, the registers did not show the value of land, buildings, intangible assets, household furniture, institutional equipment and ICT equipment as at 30 June, 2021. Included in the undisclosed value of land were Kabete Veterinary Farm L.R No. 189R (1634 acres) and L.R No. 2952 (1278 acres). Consequently, the total value of the assets that the State Department holds all over the country including their specific</p>	<p><i>The summary of fixed assets as disclosed in Annex 4 in the financial statements has since been completed on additions and disposals during the year</i></p>	<p>RESOLVE D</p>	<p>N/A</p>
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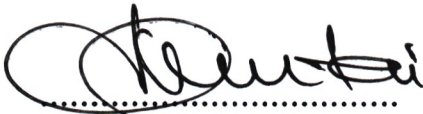
STATE DEPARTMENT FOR LIVESTOCK
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	descriptions, location, value and ownership could not be determined.				
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Guidance Notes:

- (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.



Harry Kimtai, CBS
Principal Secretary



Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

13. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
	A	B	c	d=a-c		
Construction of buildings	16,224,030		-	16,224,030	49,722,406	PAID
1.						
Sub-Total	16,224,030		-	16,224,030	49,722,406	
Construction of civil works	46,663,405			46,663,405	4,023,830	PAID
2.						
Sub-Total	46,663,405			46,663,405	4,023,830	
Supply of goods	75,721,437			75,721,437	18,656,590	PAID
3.						
Sub-Total	75,721,437			75,721,437	18,656,590	
Supply of services	51,139,335			51,139,335	269,113,813	PAID
4.						
5.						
Sub-Total	51,139,335			51,139,335	269,113,813	PAID
Grand Total	189,748,207			189,748,207	341,516,639	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)		(Kshs)
	2020-2021				2021-2022
Land	-	-	-	-	-
Buildings and structures	1,575,070,918	662,420,132	-	-	2,237,491,050
Transport equipment	191,930,343	45,564,120	-	-	237,494,463
Office equipment, furniture and fittings	548,777,488	19,202,485	-	-	567,979,973
Househol Furniture and Institutional Equipment	4,789,610				
ICT Equipment	-	-	-	-	-
Machinery and Equipment	2,190,346,707	230,072,700	-	-	2,420,419,407
Biological assets	275,114,134	27,713,683	20,033,564	-	282,794,253
Infrastructure Assets- Roads, Rails			-	-	-
Heritage and cultural assets			-	-	-
Intangible assets	13,672,680	500,000	-	-	14,172,680
Work in Progress			-	-	-
Total	4,799,701,880	985,473,121	20,033,564	-	5,765,141,436

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete and covers all the entity's assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No.23/2020 of The National Treasury)

STATE DEPARTMENT FOR LIVESTOCK**Annual Report and Financial Statements for the Year Ended 30th June 2022****Annex 5 – List of Projects implemented by State Department for Livestock**

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements (yes/no)
1	<i>Kenya Livestock Commercialisation Project (KELCOP)</i>	Agricultural transformation of increasing rural small scale farmers income, food and nutrition security	HARRY KIMTAI	YES
2	Regional Postoral Livelihoods Resilience Project	Market access, Pastralism and Range management	HARRY KIMTAI	YES
3	Towards Ending Drought Emergencies	restoration of range lands	HARRY KIMTAI	YES

Annex6 – List of SCs, Sagas and Public Funds Under State Department for Livestock

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year KES	Inter- entity reconciliations done? (yes/no)
1	KENYA DAIRY BOARD	To Regulate, Promote and Develop the	MARGARET R. KIBOGY, OWG	68,300,000	YES
2	KENYA VETERINARY VACCINES PRODUCTION INSTITUTE	Production and Supply of high quality and affordable	DR. JANE WACHIRA	20,000,000	YES
3	VETERINARY MEDICINES DIRECTORATE	Regulating the manufacture, importation, exportation, regulation,	DR. JANE N. NJIRU	6,300,000	YES
4	KENYA LEATHER DEVELOPMENT COUNCIL	Provision of Leadership and policy direction in regulation, production,	DR. ISSACK M. NOOR, PHD	251,500,000	YES
5	KENYA VETERINARY BOARD	Regulation of Veterinary trianing	DR. INDRAPH RAGWA	148,000,000	YES
	TOTAL			494,100,000	

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Annex 7 – Contingent Liabilities Register

Nature of contingent liability	Payable to	Currency	Estimated Amount KES	Expected date of payment	Remarks
1 HALAL MISC 349 OF 2018-HALAL MEAT PRODUCTS VS PRINCIPAL SECRETARY MINISTRY AGRICULTURE AND LIVESTOCK	HALAL MEAT PRODUCT	KES	4,000,000,000	TO BE ADVISED BY NATIONAL TREASURY	MATTER FORWARDED TO SOLICITOR GENERAL FOR LEGAL ADVICE
2 MISCELLANEOUS CIVIL APPLICATION NO. 238 OF 2015 REPUBLIC Vs MOALF EXPARTE ASSOCIATED ARCHITECTS	MOALF EXPARTE ASSOCIATED ARCHITECTS	KES	25,950,000	TO BE ADVISED BY NATIONAL TREASURY	MATTER FORWARDED TO SOLICITOR GENERAL FOR LEGAL ADVICE
M/wabengim/warucha alias ElisioNyaga (Legal Representative of the Estate of Erastus KirimiNyaga) - Vs. JaffordNjokaMugambi and the Attorney General for the State Department for Livestock Court, Case No. Meru CMCC No. 173 of 2018. The Court awarded the Plaintiff a total of KShs. 4,456,439,80/- for general damages and special damages, cost of the suit and interest and tax on account of death of Erastus Nyaga who succumbed to injuries after being hit by a vehicle GK U021 belonging to SDL.	M/wabengim/warucha	KES	4,456,440	2022-2023 FINANCIAL YEAR	MATTER TO BE RESOLVED IN THE YEAR 2022-2023
TOTAL			4,030,406,440		

STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Annex8: Reporting of Climate Relevant Expenditures

Vote: 1162 Name of Department: State Department for Livestock
Telephone: 020
Email: pslivestock@kilimo.go.ke
Name of Accounting Officer: Harry K. Kimitai CBS
Focal Persons: Stanley Humaiya-TWENDE; Richard Kyuma-KLIP

Project Name	Project Description	Project Objectives	Project Activities	Actual Expenditure (KShs.)				Source of Funds	Implementing Entities
				Q1	Q2	Q3	Q4		
Towards Ending Drought Emergencies in Kenya (TWENDE)	Goal: To reduce the cost of climate change induced drought on Kenya's national economy by increasing resilience of the livestock and other land use sectors in restored and effectively governed rangeland ecosystems	-To create awareness of climate threats and risk reduction process -To enhance adaptive capacity and reduced exposure to climate risks -To strengthen institutional and regulatory systems for climate responsive planning and development	-To train pastoral communities and institutions on rangeland management in 11 Counties. -To establish water and soil conservation structures in 3 Rangeland Systems -To establish grass seed banks amongst beneficiary communities	58,400	3,061,100	12,489,529	107,086,911	GoK/ Green Climate Fund	State Department for Livestock

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Kenya Livestock Insurance Project (KLIP)	Insurance supports insurance services in 8 ASAL counties	To cushion pastoralists against drought related livestock losses	To insure Tropical Livestock Units (TLUs)	90,060	242.8	76,354	1,777,899	224,400	4,086,815	GoK	State Department for Livestock
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STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

Annex 9: Disaster Expenditure Reporting Template

<p>Vote: 1162 Name of Department: State Department for Livestock Telephone: 020 Email: psilivestock@kilimo.go.ke Name of Accounting Officer: Harry K. Kintai CBS Focal Persons: Stanley Humaiya-TWENDE; Richard Kyuma-KLIP</p>									
Project Name	Project Description	Project Objectives	Project Activities	Actual Expenditure (KShs.)				Source of Funds	Implementing Entities
				Q1	Q2	Q3	Q4		
Towards Ending Drought Emergencies in Kenya (TWENDE)	Goal: To reduce the cost of climate change induced drought on Kenya's national economy by increasing resilience of the livestock and other land use sectors in restored and effectively governed rangeland ecosystems	-To create awareness of climate threats and risk reduction process -To enhance adaptive capacity and reduced exposure to climate risks -To strengthen institutional and regulatory systems for climate responsive planning and development	-To train pastoral communities and institutions on rangeland management in 11 Counties. -To establish water and soil conservation structures in 3 Rangeland Systems -To establish grass seed banks amongst	58,400	3,061,100	12,489,529	107,086,911	GoK/ Green Climate e Fund	State Department for Livestock

STATE DEPARTMENT FOR LIVESTOCK
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			beneficiary communities						State Department for Livestock			
Kenya Livestock Insurance Project (KLIP)	Insurance supports insurance services in 8 ASAL counties	To cushion pastoralists against drought related livestock losses	To insure Tropical Livestock Units (TLUs)	90,060	242,87	6,354	1,777,8	99	224,400	4,086,81	5	GoK

Annex 10- Reports Generated from IFMIS

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

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



Trial Balance Comparison Report

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110107 Intercompany Receivables	1,334,127,744.40	0.00	1,334,127,744.40	0.00
1110100 Receipt of Income Tax from Individuals	1,334,127,744.40	0.00	1,334,127,744.40	0.00
1110000 Taxes on Income, Profits and Capital Gains	1,334,127,744.40	0.00	1,334,127,744.40	0.00
1320202 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	0.00	0.00	0.00
1320000 Grants from International Organisations	0.00	0.00	0.00	0.00
1410402 Rent of Government Buildings and Housing	0.00	0.00	0.00	0.00
1410400 Rents on land, houses and buildings	0.00	0.00	0.00	0.00
1410000 Property Income	0.00	0.00	0.00	0.00
1420342 Training Levy	0.00	0.00	0.00	0.00
1420300 Administrative Fees and Charges collected as AIA	0.00	0.00	0.00	0.00
1420507 Receipts from Sale of Agricultural Goods	0.00	0.00	0.00	0.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	0.00	0.00	0.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	0.00
1450211 Refund of over Payments	0.00	0.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
1990102 Realized Gain/Loss	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	790,809,183.70	0.00	809,817,094.00	0.00
2110100 Basic Salaries - Permanent Employees	790,809,183.70	0.00	809,817,094.00	0.00
2110201 Contractual Employees	202,778,342.20	0.00	8,671,676.50	0.00
2110202 Casual Labour - Others	117,114,319.20	0.00	305,122,061.35	0.00
2110299 Basic Wages - Temporary -Other	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	319,892,661.40	0.00	313,793,737.85	0.00
2110301 House Allowance	241,721,146.90	0.00	263,362,561.20	0.00
2110307 Hardship Allowance	5,312,714.50	0.00	6,016,930.00	0.00
2110309 Special Duty Allowance	1,143,840.00	0.00	1,112,445.00	0.00
2110310 Top-up Allowance	8,662.25	0.00	7,796.25	0.00
2110311 Transfer Allowance	6,356,930.55	0.00	7,133,930.90	0.00
2110312 Responsibility Allowance	6,616,666.00	0.00	6,800,000.00	0.00
2110313 Entertainment Allowance	1,040,000.00	0.00	1,081,700.00	0.00
2110314 Transport Allowance	113,992,987.55	0.00	123,239,961.25	0.00
2110317 Domestic Servant Allowance	152,764.50	0.00	147,688.50	0.00
2110319 Top-up House Allowance	59,333.00	0.00	128,925.00	0.00
2110320 Leave Allowance	9,611,173.65	0.00	12,187,610.30	0.00
2110322 Risk Allowance	18,481,908.75	0.00	21,984,911.90	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	404,498,127.65	0.00	443,204,460.30	0.00
2110402 Refund of Medical Expenses - Inpatient	0.00	0.00	0.00	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	1,515,199,972.75	0.00	1,566,815,292.15	0.00
2210101 Electricity	26,892,102.60	0.00	24,207,181.75	0.00
2210102 Water and Sewerage Charges	7,484,633.00	0.00	7,302,335.75	0.00
2210106 Utilities, Supplies- Other (	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	34,376,735.60	0.00	31,509,517.50	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	7,232,394.30	0.00	7,654,977.55	0.00
2210202 Internet Connections	1,549,788.00	0.00	3,913,100.75	0.00
2210203 Courier & Postal Services	178,996.50	0.00	310,656.50	0.00
2210204 Leased Communication Lines	0.00	0.00	0.00	0.00
2210299 Communication, Supplies - Other	0.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	8,961,178.80	0.00	11,878,734.80	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,376,998.20	0.00	9,855,890.60	0.00
2210302 Accommodation - Domestic Travel	64,613,034.80	0.00	12,198,912.95	0.00
2210303 Daily Subsistence Allowance	112,132,404.75	0.00	153,617,141.50	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	5,210.50	0.00	14,500.00	0.00
2210307 Passage & Transfer Expenses	90,006.75	0.00	125,067.00	0.00
2210399 Domestic Travel and Subs. - Others	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	183,217,655.00	0.00	175,811,512.05	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	8,561,947.95	0.00	2,613,057.00	0.00
2210402 Accommodation	2,859,010.00	0.00	2,111,982.25	0.00
2210403 Daily Subsistence Allowance	549,846.75	0.00	330,987.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	10,742.50	0.00	37,019.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	11,981,547.20	0.00	5,093,045.25	0.00
2210502 Publishing & Printing Services	2,700,239.00	0.00	6,533,879.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	341,489.00	0.00	496,420.75	0.00
2210504 Advertising, Awareness and Publicity Campaigns	5,557,100.00	0.00	4,289,192.85	0.00
2210505 Trade Shows and Exhibitions	93,174.00	0.00	125,283.00	0.00
2210599 Printing, Advertising - Other	0.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	8,692,002.00	0.00	11,444,775.60	0.00
2210603 Rents and Rates - Non-Residential	46,774,592.35	0.00	50,850,016.80	0.00
2210604 Hire of Transport, Equipment	8,393,781.00	0.00	2,265,794.20	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	55,168,373.35	0.00	53,115,811.00	0.00
2210701 Travel Allowance	18,017,465.00	0.00	19,453,030.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	13,867,438.00	0.00	7,627,298.00	0.00
2210703 Production and Printing of Training Materials	47,057.00	0.00	2,780,359.00	0.00
2210704 Hire of Training Facilities and Equipment	189,022.00	0.00	178,781.75	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210706 Book Allowance	19,193.00	0.00	17,450.00	0.00
2210707 Project Allowance	7,262.00	0.00	3,675.00	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210709 Research Allowance	10,344.00	0.00	0.00	0.00
2210710 Accommodation Allowance	38,182,080.50	0.00	43,756,613.15	0.00
2210711 Tuition Fees Allowance	1,548,979.50	0.00	980,811.00	0.00
2210700 Training Expenses	71,888,841.00	0.00	74,798,017.90	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	8,941,203.00	0.00	6,890,647.00	0.00
2210802 Boards, Committees, Conferences and Seminars	49,768,076.95	0.00	37,067,880.00	0.00
2210808 Purchase of Coffins	39,470.50	0.00	50,000.00	0.00
2210899 Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	58,748,750.45	0.00	44,008,527.00	0.00
2210901 Group Personal Insurance	0.00	0.00	0.00	0.00
2210902 Building Insurance	0.00	0.00	0.00	0.00
2210903 Plant, Equipment and Machinery Insurance	0.00	0.00	0.00	0.00
2210904 Motor Vehicle Insurance	0.00	0.00	300,000.00	0.00
2210907 Insurance for cash	0.00	0.00	0.00	0.00
2210910 Medical Insurance	0.00	0.00	0.00	0.00
2210999 Insurance Costs - Other (Budge	240,882,350.00	0.00	300,000.00	0.00
2210900 Insurance Costs	240,882,350.00	0.00	0.00	0.00
2211001 Medical Drugs	0.00	0.00	0.00	0.00
2211003 Veterinarian Supplies and Materials	10,590,350.90	0.00	12,104,898.50	0.00
2211004 Fungicides, Insecticides and Sprays	4,458,643.50	0.00	3,850,651.00	0.00
2211005 Chemicals and Industrial Gases	108,718.00	0.00	123,604.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	86,312.00	0.00	73,735.00	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	4,769,160.00	0.00	7,344,158.25	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	55,661,603.85	0.00	23,595,123.45	0.00
2211009 Education and Library Supplies	1,270,438.00	0.00	844,061.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	259,311.00	0.00	199,212.00	0.00
2211015 Foods and Rations	86,135,789.50	0.00	75,962,281.40	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,392,494.00	0.00	1,592,063.00	0.00
2211021 Purchase of Bedding and Linen	71,700.00	0.00	60,874.00	0.00
2211023 Supplies for Production	43,863,343.00	0.00	94,636,912.00	0.00
2211026 Purchase of Vaccines and Sera	0.00	0.00	50,000,000.00	0.00
2211000 Specialised Materials and Supp	209,667,863.75	0.00	270,387,573.60	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	18,795,807.25	0.00	23,434,791.05	0.00
2211102 Supplies and Accessories for Computers and Printers	7,134,393.00	0.00	3,258,611.25	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,387,855.00	0.00	469,935.45	0.00
2211100 Office and General Supplies and Services	27,318,055.25	0.00	27,163,337.75	0.00
2211201 Refined Fuels and Lubricants for Transport	37,990,043.75	0.00	62,214,659.50	0.00
2211202 Refined Fuels and Lubricants for Production	899,562.50	0.00	661,971.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	464,784.00	0.00	591,287.75	0.00
2211200 Fuel Oil and Lubricants	39,354,390.25	0.00	63,467,918.25	0.00
2211301 Bank Service Commission and Charges	472,014.00	0.00	413,605.00	0.00
2211302 School Examination and Invigilation Fees	387,143.00	0.00	280,381.00	0.00
2211305 Contracted Guards and Cleaning Services	21,060,830.30	0.00	25,374,810.05	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	866,064.00	0.00	1,255,804.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	13,914,802.20	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	0.00	0.00
2211309 Managent Fees	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	138,379,175.20	0.00	78,847,638.00	0.00
2211311 Contracted Technical Services	71,922,180.00	0.00	4,243,331.00	0.00
2211324 Registration of Land	5,869,055.00	0.00	4,969,900.00	0.00
2211300 Other Operating Expenses	252,871,263.70	0.00	115,385,469.05	0.00
2210000 Goods and Services	1,203,129,006.35	0.00	884,364,239.75	0.00
2220101 Maintenance Expenses - Motor Vehicles	26,540,556.45	0.00	44,878,480.95	0.00
2220105 Routine Maintenance - Vehicles	898,207.00	0.00	868,026.00	0.00
2220100 Routine Maintenance - Vehicles	27,438,763.45	0.00	45,746,506.95	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,411,870.00	0.00	1,123,095.50	0.00
2220202 Maintenance of Office Furniture and Equipment	1,292,319.00	0.00	1,372,795.75	0.00
2220204 Maintenance of Buildings -- Residential	271,000.00	0.00	180,418.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	8,735,922.50	0.00	2,462,720.00	0.00
2220206 Maintenance of Civil Works	210,492.00	0.00	170,344.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	188,626.00	0.00	96,237.00	0.00
2220210 Maintenance of Computers, Software, and Networks	5,121,677.60	0.00	4,483,601.25	0.00
2220213 Maintenance of Civil Works Equipment	0.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	17,231,907.10	0.00	9,889,211.50	0.00
2220000 Routine Maintenance	44,670,670.55	0.00	55,635,718.45	0.00
2620217 Subscription to OIE - World Organization for Animal Health	0.00	0.00	0.00	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous	264,100,000.00	0.00	472,980,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Government Agencies				
2630170 Kenya Meat Commission	0.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	264,100,000.00	0.00	472,980,000.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	230,000,000.00	0.00	330,797,833.50	0.00
2630203 Capital Grants to Other levels of government	0.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	230,000,000.00	0.00	330,797,833.50	0.00
2630000 Grants & Transfer To Other Govt. Units	494,100,000.00	0.00	803,777,833.50	0.00
2640401 Non-Profit Non - Governmental Organizations	0.00	0.00	0.00	0.00
2640400 Other Current Transfers, Grants and Subsidies	0.00	0.00	0.00	0.00
2640501 Capital Transfer to n-Profit	0.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	0.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	29,739,250.50	0.00	5,123,561.55	0.00
2710107 Monthly Pension - Civil Servants	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	29,739,250.50	0.00	5,123,561.55	0.00
2710000 Social Security Benefits	29,739,250.50	0.00	5,123,561.55	0.00
3110201 Residential Buildings (including hostels)	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	2,099,970.00	0.00	435,800.00	0.00
3110200 Construction of Building	2,099,970.00	0.00	435,800.00	0.00
3110301 Refurbishment of Residential Buildings	4,969,344.65	0.00	10,000,000.00	0.00
3110302 Refurbishment of Non-Residential Buildings	4,725,799.90	0.00	2,155,300.00	0.00
3110300 Refurbishment of Buildings	9,695,144.55	0.00	12,155,300.00	0.00
3110504 Other Infrastructure and Civil Works	423,052,086.60	0.00	764,611,161.25	0.00
3110500 Construction and Civil Works	423,052,086.60	0.00	764,611,161.25	0.00
3110601 Overhaul of Roads and Bridges	0.00	0.00	0.00	0.00
3110602 Overhaul of Water Supplies and Sewerage	0.00	0.00	4,749,900.00	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	234,053.00	0.00	200,000.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	234,053.00	0.00	4,949,900.00	0.00
3110701 Purchase of Motor Vehicles	40,118,031.95	0.00	0.00	0.00
3110705 Purchase of Trucks and Trailers	0.00	0.00	0.00	0.00
3110706 Purchase of Tractors	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	40,118,031.95	0.00	0.00	0.00
3110801 Overhaul of Vehicles	5,446,088.35	0.00	749,797.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	5,446,088.35	0.00	749,797.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	3,543,189.00	0.00	2,924,254.50	0.00
3110902 Purchase of Household and Institutional Appliances	158,000.00	0.00	12,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	3,701,189.00	0.00	2,936,254.50	0.00
3111001 Purchase of Office Furniture and Fittings	6,896,181.00	0.00	672,746.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	8,605,115.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	15,501,296.00	0.00	672,746.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	116,134,028.00	0.00	31,870,574.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	24,784,330.00	0.00	30,946,596.75	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	85,148,721.50	0.00	5,116,861.60	0.00
3111109 Purchase of Educational Aids and Related Equipment	464,216.00	0.00	287,596.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	3,007,517.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111100 Purchase of Specialised Plant, Equipment and Machinery	229,538,812.50	0.00	68,221,628.35	0.00
3111201 Overhaul of Plant, Machinery and Equipment	533,887.50	0.00	359,093.75	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	533,887.50	0.00	359,093.75	0.00
3111301 Purchase of Certified Crop Seed	4,951,576.00	0.00	9,819,260.00	0.00
3111302 Purchase of Animals and Breeding Stock	22,762,107.00	0.00	7,399,489.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	27,713,683.00	0.00	17,218,749.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	500,000.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	500,000.00	0.00	0.00	0.00
3111504 Other Infrastructure and Civil Works	227,338,878.10	0.00	75,963,596.85	0.00
3111500 Rehabilitation of Civil Works	227,338,878.10	0.00	75,963,596.85	0.00
3110000 Acquisition of Fixed Capital Assets	985,473,120.55	0.00	948,274,026.70	0.00
3510799 Receipts from sale of Plant -	0.00	0.00	0.00	0.00
3510700 Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	0.00	0.00	0.00	0.00
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	0.00
3510901 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	16,136,955.25	0.00	14,181,029.00
3510900 Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	0.00	16,136,955.25	0.00	14,181,029.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	0.00	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	0.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	16,136,955.25	0.00	14,181,029.00
3520301 Sale of Capital Goods	0.00	1,914,036.00	0.00	28,500.00
3520304 Sale of Goods and Fees for Services	0.00	1,982,573.00	0.00	4,462,475.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	3,896,609.00	0.00	4,490,975.00
3520000 Receipts from Sales of Inventories	0.00	3,896,609.00	0.00	4,490,975.00
4540199 Reimbursements and Refunds - Other (Budget)	0.00	0.00	0.00	0.00
4540100 Reimbursements and Refund	0.00	0.00	0.00	0.00
4540000 Reimbursements and Refunds	0.00	0.00	0.00	0.00
5120102 Borrowing from International Organizations	0.00	0.00	0.00	0.00
5120100 Foreign Borrowings - Drawdowns through Exchequer	0.00	0.00	0.00	0.00
5120201 Borrowing from Foreign Governments	0.00	116,025,000.00	0.00	31,824,000.00
5120202 Borrowing from International Organizations	0.00	0.00	0.00	475,182,028.30
5120200 Foreign Borrowing-Direct Payments	0.00	116,025,000.00	0.00	507,006,028.30
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	116,025,000.00	0.00	507,006,028.30
5510303 Loans and Other Instruments	0.00	0.00	0.00	0.00
5510300 Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	0.00	0.00	0.00	0.00
5510000 Repayments on Borrowings from Domestic	0.00	0.00	0.00	0.00
6520101 Exchequer Account/CRF Account	0.00	4,529,103,491.10	0.00	4,529,103,491.10
6520100 Treasury Bank Accounts	0.00	4,529,103,491.10	0.00	4,529,103,491.10
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	4,529,103,491.10	0.00	4,529,103,491.10
6530101 Ministry HQ Recurrent Bank A/C	0.00	7,562,185,057.60	0.00	6,993,195,655.10
6530111 District - Recurrent Bank A/c	48,300,377.60	0.00	48,300,377.60	0.00
6530100 Recurrent Bank Accounts	48,300,377.60	7,562,185,057.60	48,300,377.60	6,993,195,655.10
6530000 Recurrent Bank Accounts	48,300,377.60	7,562,185,057.60	48,300,377.60	6,993,195,655.10
6540101 Ministry HQ Development Bank A	0.00	183,963,746.35	0.00	478,355,649.50
6540102 DEVELOPMENT DEPARTMENT BANK AC 06-FEB-09	175,153,192.00	0.00	175,153,192.00	0.00
6540111 District - Development Bank Ac	0.00	543,206,447.80	0.00	543,206,447.80
6540100 Development Bank Accounts	175,153,192.00	727,170,194.15	175,153,192.00	1,021,562,097.30
6540000 Development Bank Accounts	175,153,192.00	727,170,194.15	175,153,192.00	1,021,562,097.30
6550101 Ministry HQ Deposit Bank A/C	42,761,551.95	0.00	98,002,685.80	0.00
6550111 District - Deposit Bank A/C	0.00	0.00	0.00	0.00
6550127 Regional Pastoral Livelihood	0.00	1,331,009,640.95	0.00	1,193,692,786.65

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Resilience Project				
6550100 Deposit Bank Accounts	42,761,551.95	1,331,009,640.95	98,002,685.80	1,193,692,786.65
6550000 Deposit Bank Account	42,761,551.95	1,331,009,640.95	98,002,685.80	1,193,692,786.65
6580101 Cash	11,391,009,401.15	0.00	11,119,077,138.30	0.00
6580102 Cash at Hand - imprest	831,186.00	0.00	831,186.00	0.00
6580104 Cash in Transit	10,349,137,942.80	0.00	8,910,293,831.70	0.00
6580100 Cash in Hand	21,740,978,529.95	0.00	20,030,202,156.00	0.00
6580000 Cash in Hand	21,740,978,529.95	0.00	20,030,202,156.00	0.00
6710102 Salary Paid in Advance	65,154.35	0.00	65,154.35	0.00
6710103 Salary advance	416,981.50	0.00	479,021.50	0.00
6710100 Debtors & Advances - Employees	482,135.85	0.00	544,175.85	0.00
6710000 Domestic Debtors & Advances	482,135.85	0.00	544,175.85	0.00
6740101 Prepayment	159,798,809.60	0.00	160,257,672.10	0.00
6740102 R/D Cheques	103,935,240.95	0.00	111,648,963.90	0.00
6740100 Other Debtors & Pre-payments	263,734,050.55	0.00	271,906,636.00	0.00
6740000 Other Debtors & Pre-payments	263,734,050.55	0.00	271,906,636.00	0.00
6760101 Standing Imprests	0.00	443,112.00	0.00	430,112.00
6760103 Temporary Imprests	114,565,569.60	0.00	101,455,964.40	0.00
6760100 Imprests	114,565,569.60	443,112.00	101,455,964.40	430,112.00
6760000 Government Imprests	114,565,569.60	443,112.00	101,455,964.40	430,112.00
6780101 General Suspense A/C	0.00	21,967.50	0.00	21,967.50
6780103 District Suspense A/c	0.00	36,050,701.25	0.00	51,437,824.85
6780108 Referendum Costs(ECK)	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	455,254.80	0.00	455,254.80
6780100 Suspense & Clearance Account	0.00	36,527,923.55	0.00	51,915,047.15
6780000 Suspense & Clearance Account	0.00	36,527,923.55	0.00	51,915,047.15
6790102 Receiving Inventory A/C	103,184,212.00	0.00	103,184,212.00	0.00
6790100 Other Current System A/cs	103,184,212.00	0.00	103,184,212.00	0.00
6790000 Other Current Assets (System r	103,184,212.00	0.00	103,184,212.00	0.00
7310101 General Deposits	20,805,211.25	0.00	0.00	77,132,435.50
7310107 10% Retention Money	0.00	78,500,491.95	0.00	67,010,463.35
7310110 Professional Fees (Estate)	0.00	0.00	0.00	0.00
7310111 Miscellaneous Deposits (Surve	0.00	7,398,793.60	0.00	5,418,793.60
7310113 Students Welfare	0.00	0.00	0.00	0.00
7310114 Sports Activity	0.00	0.00	0.00	0.00
7310115 Caution Money	0.00	0.00	0.00	0.00
7310100 General Deposits Items	20,805,211.25	85,899,285.55	0.00	149,561,692.45
7310000 Deposits	20,805,211.25	85,899,285.55	0.00	149,561,692.45
7320001 PAYE	0.00	100,862.05	0.00	100,862.05
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	63.00	0.00	63.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	63.00	100,862.05	63.00	100,862.05
7320101 PAYE	2,499,767.75	0.00	2,499,767.75	0.00
7320102 NHIF	0.00	1,508,050.00	0.00	1,508,050.00
7320103 House Rent	2,822,239.40	0.00	3,877,769.00	0.00
7320106 NSSF	51,400.00	0.00	51,400.00	0.00
7320107 Co-operatives	0.00	2,725,563.25	0.00	2,725,563.25
7320108 Insurances	0.00	510,049.95	0.00	510,049.95
7320109 Hire Purchases	14,011,949.90	0.00	14,011,949.90	0.00
7320110 Court Attachments	37,605.85	0.00	9,000.00	0.00
7320111 WCPS	0.00	3,585,957.20	0.00	3,585,957.20
7320112 Staff Welfare Associations	4,290,741.70	0.00	4,222,061.75	0.00
7320113 HELB Deductions	0.00	123,057.00	0.00	123,057.00
7320114 Union Dues	0.00	72,079.75	0.00	72,079.75
7320115 Save As You Earn (SAYE)	0.00	138,740.00	0.00	69,420.00
7320116 Mortgages / Bank Loans	0.00	15,001,175.60	0.00	14,412,925.30
7320117 Govt. Liability Attachments	2,436,594.40	0.00	2,597,464.05	0.00
7320118 Provident Fund	0.00	69,354.00	0.00	69,354.00
7320119 RTD Salary - held for officer	0.00	307,879.70	0.00	96,711.95
7320120 Staff Contribution	0.00	272,696.45	0.00	272,696.45
7320121 Salary Overpayment Refunds	0.00	1,277,732.10	0.00	164,173.65
7320123 Civil Service Housing Fund	2,096,590.55	0.00	1,059,238.00	0.00
7320124 3% Commission on Deductions	406,829.90	0.00	406,829.90	0.00
7320126 Employee Contribution to PSSS	478,063.20	0.00	0.00	0.00
7320199 Salary Control Account	64,281,037.95	0.00	63,937,913.60	0.00
7320100 Salary Deductions	93,412,820.60	25,592,335.00	92,673,393.95	23,610,038.50
7320201 Contractors Retention Money	4,063,603.30	0.00	4,537,720.20	0.00
7320200 Other General Liabilities	4,063,603.30	0.00	4,537,720.20	0.00
7320303 Students Welfare Fund	61,343,704.20	0.00	50,786,381.05	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320300 Revolving Funds	61,343,704.20	0.00	50,786,381.05	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	158,820,191.10	25,693,197.05	147,997,558.20	23,710,900.55
7350005 Income Tax	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380002 VAT Withholding Tax	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	149,585.70	0.00	344,229.00
7380102 VAT Withholding	213,627.80	0.00	685,022.15	0.00
7380100	213,627.80	149,585.70	685,022.15	344,229.00
7380000 Withholding Taxes	213,627.80	149,585.70	685,022.15	344,229.00
7390003 AP Liabilities	0.00	4,567,572.00	0.00	4,567,572.00
7390000 System Required Liabilities A/cs	0.00	4,567,572.00	0.00	4,567,572.00
7390101 Inventory AP Accrual	0.00	52,128,440.00	0.00	52,128,440.00
7390103 AP Liabilities	0.00	296,081,221.70	0.00	291,173,268.75
7390100 System Required Liabilities	0.00	348,209,661.70	0.00	343,301,708.75
7399999 Cash Clearing A/c	0.00	7,867,905,335.70	0.00	6,520,540,806.80
7399900	0.00	7,867,905,335.70	0.00	6,520,540,806.80
7390000 System Required Liabilities A/cs	0.00	8,220,682,569.40	0.00	6,868,410,087.55
9910101 Provision for Encumbrance	0.00	3,825,993.40	650,086.60	0.00
9910100 General Provisions	0.00	3,825,993.40	650,086.60	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	47,156,806,979.30	0.00	43,020,400,891.40
9910200 Exchequer Provisions	0.00	47,156,806,979.30	0.00	43,020,400,891.40
9910000 Provisions	0.00	47,160,632,972.70	650,086.60	43,020,400,891.40
9990401 Opening Balance - Deposits	0.00	38,372,150.95	0.00	38,372,150.95
9990400 Opening Balance - Deposits	0.00	38,372,150.95	0.00	38,372,150.95
9999999 Consolidated Fund	41,578,489,330.20	0.00	37,840,176,690.40	0.00
9999900	41,578,489,330.20	0.00	37,840,176,690.40	0.00
9990000 Opening Balance Reserves	41,578,489,330.20	38,372,150.95	37,840,176,690.40	38,372,150.95
Total	69,853,927,744.95	69,853,927,744.95	64,416,377,173.50	64,416,377,173.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA

RECURRENT

Date...1/7/2022

Report of the Board of Survey on the Cash and Bank Balances of ... STATE DEPARTMENT FOR LIVESTOCK.....

..... as at the close of business on

...30/6/2022

The Board, consisting of Names and official titles

Chairman Josphat Mwangi

Secretary...Francis Thiongo

Member...Joseph Mwangi

Assembled at the office of Cash office(HQS.)

At 10.00A.M. (time) on the 1/7/2022

And the following cash produced:-

Notes	...	...	...	...	...	Shs 123,800.00
Silver	...	...	...	...	...	Sh 12.00
Copper	...	...	...	...	...	Sh .25
Cheques (as per details on reverse)	...	...	...	...	...	Sh. Nil

I was observed that CHEQUES AMOUNTING TO Nil

Has been on hand for more that 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at close of business on the

The cash Book reflected the following balances as at the close of business on the 30/6/2022.

Cash on hand	...	...	...	...	Sh. 123,812.25
Bank Account	...	...	...	...	Sh. 147,123.25

The Bank certificate of Balance showed a sum of Shs. 8,120,954 Cts. 85

Standing to the credit of the account on 30/6/2022

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

Chairman - Josphat Mwangi

Secretary - Francis Thiongo

Member of the Board - Joseph Mwangi.....

REPUBLIC OF KENYA

DEVELOPMENT

Date. 1/7/2022

Report of the Board of Survey on the Cash and Bank Balances of ... STATE DEPARTMENT FOR LIVESTOCK.....

..... as at the close of business on

30/6/2022

The Board, consisting of Names and official titles

Chairman - Josphat Mwangi

Secretary – Francis Thiongo

Member - Joseph Mwangi

Assembled at the office of **Cash Office(HQS)**

At 10.00A.M (time) on the 1/7/2022

And the following cash produced:-

Notes	.....	.....	.....	.....	.....	Sh. Nil
Silver	.....	.....	.....	.....	.....	Sh. Nil
Copper	.....	.....	.....	.....	.....	Sh. Nil
Cheques (as per details on reverse)	.....	.....	.....	.....	.....	Sh. Nil

I was observed that CHEQUES AMOUNTING TO Shs cts.. Nil

Has been on hand for more that 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at close of business on the

The cash Book reflected the following balances as at the close of business on the 30TH June,2022

Cash on hand	.....	.....	.....	.....	.....	Sh. Nil
Bank Account	.....	.....	.....	.....	.....	Sh. 286,388.25

The Bank certificate of Balance showed a sum of Shs. Cts. 119,424,482.35

Standing to the credit of the account on 30/6/2022

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

Chairman - Josphat Mwangi

Secretary - Francis Thiongo

Member of the Board - Joseph Mwangi

REPUBLIC OF KENYA

DEPOSIT

Date 1/7/2022

Report of the Board of Survey on the Cash and Bank Balances of ... STATE DEPARTMENT FOR LIVESTOCK.....

..... as at the close of business on

30/6/2022

The Board, consisting of Names and official titles

Chairman Josphat Mwangi

Secretary Francis Thiongo

Member Joseph Mwangi

Assembled at the office of Cash Office (Headquarters)

At 10.00a.m (time) on the 1/7/2022

And the following cash produced:-

Notes	...	...	...	...	...	Sh Nil
Silver	...	...	...	...	...	Sh Nil
Copper	...	...	...	...	...	Sh Nil
Cheques (as per details on reverse)	...	...	...	...	...	Sh Nil

I was observed that CHEQUES AMOUNTING TO Shs Nil cts...Nil

Has been on hand for more that 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at close of business on the

The cash Book reflected the following balances as at the close of business on the.

Cash on hand	...	...	...	...	Sh Nil
Bank Account	...	...	...	...	Sh 103,731,592.00

The Bank certificate of Balance showed a sum of Shs112,589.157

Standing to the credit of the account on 30/6/2022

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

Chairman
Secretary
Member of the Board

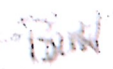
- Josphat Mwangi
- Francis Thiongo
- Joseph Mwangi


July 14, 2022

CERTIFICATE OF BALANCES

Customer : STATE DEPARTMENT
Balance Date: 122556 FOR LIVESTOCK
30-Jun-22

Account No	Account Name	Currency	Balance
1000209957	DEV-STATE DEPARTMENT FOR LIVESTOCK	KES	119,424,482.35
1000209984	CBK165-STATE DEPT.FOR LIVESTOCK	KES	0.00
1000210109	REC-STATE DEPT. FOR LIVESTOCK	KES	8,120,954.85
1000212632	DEP-STATE DEPT.FOR LIVESTOCK	KES	112,589,157.00
1000216395	REG. PASTORAL LIVELIHOODS RES.PRJ	KES	1,504,987.60
1000495685	TOWARDS ENDING DROUGHT EMERGENCIES	KES	32,117,926.00


Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

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Date 21/7/22

Report of the Board of Survey on the Cash and Bank Balances of REGIONAL PASTORAL LIVELIHOOD RESILIENCE PROJECT IDA as at the close of business on 30/6/22

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

- 1. PAUL H. WANJUMBE - CHAIRMAN
- 2. PAUL MBATIA - MEMBER
- 3. Pius MBERUJOI - SECRETARY

assembled at the office of RPLRP- at CS# office (time) on the 21/7/2022

and the following cash was produced:-

Notes	Sh.	NIL
Silver	Sh.	NIL
Copper	Sh.	NIL
Cheques (as per details on reverse)	Sh.	NIL
		<u>NIL</u>

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2022, 19...:-

Cash on hand	Sh.	NIL
Bank balance	Sh.	<u>516,688/9000</u>

The Bank Certificate of Balance showed a sum of Sh. 516,688 cts 60) Standing to the credit of the account 30/6/2022

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

Signature of Chairman

Date 21/7/22

Signature of Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2022
SDL RECURRENT 1162

AC/NO - 1000210109	AMOUNT
	Kshs
BALANCE AS PER BANK CERTIFICATE.....	8,120,954.85
Less.....	
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	40,484,118.90
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00
Add.....	
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	0.00
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	32,510,287.30
BANK BALANCE AS PER CASH BOOK	147,123.25

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

Prepared by: *PROCESTUS AMBASA*

Signature..... *[Signature]*

Date..... *18/7/2022*

Checked by:

Signature..... *[Signature]*

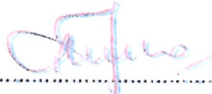
Date..... *18/7/2022*

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2022
SDL DEVELOPMENT 1162

AC/NO - 1000209957	AMOUNT Kshs
BALANCE AS PER BANK CERTIFICATE.....	119,424,482.35
Less.....	
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	311,835,331.85
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00
Add.....	
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	0.00
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	192,697,237.75
BANK BALANCE AS PER CASH BOOK	286,388.25

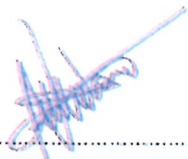
I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

Prepared by: PAUL MBATHA

Signature.....

Date.....18/07/22

Checked by:

Signature.....

Date.....18/7/2022

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2022
SDL DEPOSIT 1162

	AMOUNT
	Kshs
AC/NO - 1000212632	
BALANCE AS PER BANK CERTIFICATE.....	112,589,157.00
Less.....	
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	24,023,398.40
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00
Add.....	
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	0.00
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	15,165,833.40
BANK BALANCE AS PER CASH BOOK	103,731,592.00

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

Prepared by: *J.N. Okech*

Signature..... *[Signature]*

Date..... *18/7/2022*

Checked by: *[Signature]*

Signature..... *[Signature]*

Date..... *18/7/2022*

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2022
SDL TWENDE 1162

AC/NO - 1000495685	AMOUNT
	Kshs
BALANCE AS PER BANK CERTIFICATE.....	32,117,926.00
Less.....	
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	18,959,327.00
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00
Add.....	
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	0.00
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	0.00
BANK BALANCE AS PER CASH BOOK	13,158,599.00

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

Prepared by:

Signature.....

Date.....

Checked by:

Signature.....

Date.....



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,136,406,087.90	3,833,415,460.55
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	116,025,000.00	507,006,028.30
Proceeds from Sales of Assets	8	20,033,564.25	18,672,004.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		4,272,464,652.15	4,359,093,492.85
PAYMENTS			
Compensation of Employees	12	1,515,199,972.75	1,566,815,292.15
Use of goods and Services	13	1,247,799,676.90	939,999,958.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	494,100,000.00	803,777,833.50
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	29,739,250.50	5,123,561.55
Acquisition of Assets	18	985,473,120.55	948,274,026.70
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		4,272,312,020.70	4,263,990,672.10
SURPLUS/DEFICIT		152,631.45	95,102,820.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(13,883,253,262.25)	(13,416,097,774.75)
Cash Balances	22B	21,740,978,529.95	20,030,202,156.00
Total Cash And Cash Equivalents		7,857,725,267.70	6,614,104,381.25
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	444,994,932.45	424,745,829.10
TOTAL FINANCIAL ASSETS		8,302,720,200.15	7,038,850,210.35
Financial Liabilities			
Accounts Payables - Deposits	24	8,152,585,607.55	6,893,344,329.20
NET FINANCIAL ASSETS		150,134,592.60	145,505,881.15
REPRESENTED BY			
Fund Balance b/fwd	25	145,505,881.15	51,235,053.40
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		152,631.45	95,102,820.75
NET FINANCIAL POSITION		145,658,512.60	146,337,874.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,136,406,087.90	3,833,415,460.55
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	1,515,199,972.75	1,566,815,292.15
Use of goods and Services	13	1,247,799,676.90	939,999,958.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	494,100,000.00	803,777,833.50
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	29,739,250.50	5,123,561.55
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		1,238,992,175.00	106,191,489.45
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	2,088,559,362.75	623,890,304.60
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	20,033,564.25	18,672,004.00
Acquisition of Assets	18	985,473,120.55	948,274,026.70
Net Cash Flow From Investing Activities	B	(965,439,556.30)	(929,602,022.70)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	116,025,000.00	507,006,028.30
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	116,025,000.00	507,006,028.30
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	1,239,144,806.45	201,294,310.20
Cash and Cash Equivalent at BEGINNING of The Year		6,614,104,381.25	6,413,642,064.05
Cash and Cash Equivalent at END of The Year	22A+22B	7,857,725,267.70	6,614,104,381.25

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-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,451,467,209.50	887,517,546.15
Exchequer Releases/ Provisioning Account for Q2	9910201	983,162,964.60	876,445,315.45
Exchequer Releases/ Provisioning Account for Q3	9910201	436,933,297.00	1,392,268,728.00
Exchequer Releases/ Provisioning Account for Q4	9910201	1,264,842,616.80	677,183,870.95
TOTAL		4,136,406,087.90	3,833,415,460.55

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	116,025,000.00	507,006,028.30
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		116,025,000.00	507,006,028.30

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	16,136,955.25	14,181,029.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	3,896,609.00	4,490,975.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		20,033,564.25	18,672,004.00

9 Reimbursements and Refunds

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

Item Description	Item Code	Current Period	Previous Period
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 Boards	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

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

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	790,809,183.70	809,817,094.50
Basic Wages - Temporary Employees	2110200	319,892,661.40	313,793,737.85
Personal Allowances paid as part of Salary	2110300	404,498,127.65	443,204,460.30
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		1,515,199,972.75	1,566,815,292.15

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	34,376,735.60	31,509,517.50
Communication, Supplies and Services	2210200	8,961,178.80	11,878,734.80
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	183,217,655.00	175,811,512.05
Foreign Travel and Subsistence, and other transportation costs	2210400	11,981,547.20	5,093,045.25
Printing , Advertising and Information Supplies and Services	2210500	8,692,002.00	11,444,775.60
Rentals of Produced Assets	2210600	55,168,373.35	53,115,811.00
Training Expenses	2210700	71,888,841.00	74,798,017.90
Hospitality Supplies and Servi	2210800	58,748,750.45	44,008,527.00
Insurance Costs	2210900	240,882,350.00	300,000.00
Specialised Materials and Supp	2211000	209,667,863.75	270,387,573.60
Office and General Supplies and Services	2211100	27,318,055.25	27,163,337.75
Fuel Oil and Lubricants	2211200	39,354,390.25	63,467,918.25
Other Operating Expenses	2211300	252,871,263.70	115,385,469.05
Routine Maintenance - Vehicles	2220100	27,438,763.45	45,746,506.95
Routine Maintenance - Other Assets	2220200	17,231,907.10	9,889,211.50
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,247,799,676.90	939,999,958.20

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	264,100,000.00	472,980,000.00
Capital Grants to Government Agencies and other Levels of Government	2630200	230,000,000.00	330,797,833.50
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		494,100,000.00	803,777,833.50

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	29,739,250.50	5,123,561.55
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		29,739,250.50	5,123,561.55

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	2,099,970.00	435,800.00
Refurbishment of Buildings	3110300	9,695,144.55	12,155,300.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	423,052,086.60	764,611,161.25
Overhaul and Refurbishment of Construction and Civil Works	3110600	234,053.00	4,949,900.00
Purchase of Vehicles and Other Transport Equipment	3110700	40,118,031.95	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	5,446,088.35	749,797.00
Purchase of Household Furniture and Institutional Equipment	3110900	3,701,189.00	2,936,254.50
Purchase of Office Furniture and General Equipment	3111000	15,501,296.00	672,746.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	229,538,812.50	68,221,628.35
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	533,887.50	359,093.75
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	27,713,683.00	17,218,749.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	500,000.00	0.00
Rehabilitation of Civil Works	3111500	227,338,878.10	75,963,596.85
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		985,473,120.55	948,274,026.70

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	4,529,103,491.10	4,529,103,491.10
Recurrent Bank Accounts	6530000	7,513,884,680.00	6,944,895,277.50
Development Bank Accounts	6540000	552,017,002.15	846,408,905.30
Deposit Bank Account	6550000	1,288,248,089.00	1,095,690,100.85
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		13,883,253,262.25	13,416,097,774.75

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	21,740,978,529.95	20,030,202,156.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		21,740,978,529.95	20,030,202,156.00

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	544,175.85
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	263,734,050.55	271,906,636.00
Government Imprests	6760000	114,122,457.60	101,025,852.40

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	36,527,923.55	51,915,047.15
Other Current Assets (System r	6790000	103,184,212.00	103,184,212.00
TOTAL		518,050,779.55	528,575,923.40

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	65,094,074.30	149,561,692.45
Withholding Taxes	7380000	(64,042.10)	(340,793.15)
System Required Liabilities A/cs	7390000	8,220,682,569.40	6,868,410,087.55
Other Liabilities	7320000	(133,126,994.05)	(124,286,657.65)
Revolving Funds	7350000	0.00	0.00
TOTAL		8,152,585,607.55	6,893,344,329.20

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(13,416,097,774.75)	(13,414,330,871.20)
Opening Balance Cash	22B	20,030,202,156.00	19,827,972,935.25
Opening Balance Receivables - Imprest and Clearance Accounts	23	424,745,829.10	606,596,085.70
Opening Balance - Deposits	24	(6,893,344,329.20)	(6,969,003,096.35)
TOTAL		145,505,881.15	51,235,053.40

26. PRIOR YEAR ADJUSTMENTS

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





Statement of Budget Execution
 Entity: 1162-State Department for Livestock
 Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	58,200,000.00	0.00	0.00	58,200,000.00	0.00	58,200,000.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	4,136,406,087.90	(4,136,406,087.90)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	232,608,910.00	0.00	(102,608,910.00)	130,000,000.00	116,025,000.00	13,975,000.00	89.25%
	8	560,200,000.00	0.00	0.00	560,200,000.00	20,033,564.25	540,166,435.75	3.58%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	503,900,000.00	0.00	0.00	503,900,000.00	0.00	503,900,000.00	0.00%
	Total	1,354,908,910.00	0.00	(102,608,910.00)	1,252,300,000.00	4,272,464,652.15	(3,020,164,652.15)	341.17%
PAYMENTS								
	12	1,652,363,070.00	(42,465.00)	(106,110,000.00)	1,546,210,605.00	1,515,199,972.75	31,010,632.25	97.99%
	13	1,564,983,995.00	4,742,465.00	74,813,716.00	1,644,540,176.00	1,247,799,676.90	396,740,499.10	75.88%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	1,595,400,000.00	0.00	300,000,000.00	1,895,400,000.00	494,100,000.00	1,401,300,000.00	26.07%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	56,693,424.00	0.00	(23,628,900.00)	33,064,524.00	29,739,250.50	3,325,273.50	89.94%
	18	4,209,814,380.00	(4,700,000.00)	(2,848,480,016.00)	1,356,634,364.00	985,473,120.55	371,161,243.45	72.64%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	9,079,254,869.00	0.00	(2,603,405,200.00)	6,475,849,669.00	4,272,312,020.70	2,203,537,648.30	65.97%



Statement of Budget Execution

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1162-State Department for Livestock

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	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		Fisheries Development and Management	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
0112000000		Livestock Resources Management and Development	6,475,849,669.00	4,272,330,920.70	2,203,518,748.30
	2110000	Wages and Salary Contributions	1,546,210,605.00	1,515,199,972.75	31,010,632.25
	2210000	Goods and Services	1,596,523,792.00	1,203,147,906.35	393,375,885.65
	2220000	Routine Maintenance	51,516,384.00	44,670,670.55	6,845,713.45
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	1,595,400,000.00	494,100,000.00	1,101,300,000.00
	2640000	Other Transfers and Emergency Relief	300,000,000.00	0.00	300,000,000.00
	2710000	Social Security Benefits	33,064,524.00	29,739,250.50	3,325,273.50
	3110000	Acquisition of Fixed Capital Assets	1,353,134,364.00	985,473,120.55	367,661,243.45
	5510000	Repayments on Borrowings from Domestic	0.00	0.00	0.00
		Grand Total	6,475,849,669.00	4,272,330,920.70	2,203,518,748.30

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-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1162000100		Finance and Procurement Services	27,479,238.00	27,089,875.15	389,362.85
	0112000000	Livestock Resources Management and Development	27,479,238.00	27,089,875.15	389,362.85
1162000200		AIDS Control Unit	4,968,323.00	4,721,670.10	246,652.90
	0112000000	Livestock Resources Management and Development	4,968,323.00	4,721,670.10	246,652.90
1162000300		Headquarters Administrative and Technical Services	202,285,966.00	140,569,061.20	61,716,904.80
	0112000000	Livestock Resources Management and Development	202,285,966.00	140,569,061.20	61,716,904.80
1162000400		Development Planning Services	20,931,763.00	20,270,711.60	661,051.40
	0112000000	Livestock Resources Management and Development	20,931,763.00	20,270,711.60	661,051.40
1162000500		Sheep and Goats Improvement stations	53,070,750.00	56,898,723.50	(3,827,973.50)
	0112000000	Livestock Resources Management and Development	53,070,750.00	56,898,723.50	(3,827,973.50)
1162000600		Headquarters Livestock Production Support Services	1,025,820,139.00	252,873,895.85	772,946,243.15
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	1,025,820,139.00	252,873,895.85	772,946,243.15
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162000700		Lenana National Beekeeping Station	31,897,234.00	33,102,664.10	(1,205,430.10)
	0112000000	Livestock Resources Management and Development	31,897,234.00	33,102,664.10	(1,205,430.10)
1162000800		Animal Production Farms	29,630,689.00	28,314,565.40	1,316,123.60
	0112000000	Livestock Resources Management and Development	29,630,689.00	28,314,565.40	1,316,123.60
1162000900		Animal Production Services	21,020,583.00	24,730,651.00	(3,710,068.00)
	0112000000	Livestock Resources Management and Development	21,020,583.00	24,730,651.00	(3,710,068.00)
1162001000		Range Management and Improvement	36,018,106.00	44,665,364.55	(8,647,258.55)
	0112000000	Livestock Resources Management and Development	36,018,106.00	44,665,364.55	(8,647,258.55)
1162001100		Livestock Training - Support Services	12,720,971.00	11,295,542.25	1,425,428.75
	0112000000	Livestock Resources Management and Development	12,720,971.00	11,295,542.25	1,425,428.75
1162001200		Pastoral Areas Training Centre - Narok	8,847,930.00	8,160,290.95	687,639.05
	0112000000	Livestock Resources Management and Development	8,847,930.00	8,160,290.95	687,639.05
1162001300		Griftu Pastoral Training Centre	55,188,799.00	51,310,843.85	3,877,955.15
	0112000000	Livestock Resources Management and Development	55,188,799.00	51,310,843.85	3,877,955.15
1162001400		Mobile Pastoral Training Unit	8,522,821.00	8,206,872.00	315,949.00
	0112000000	Livestock Resources Management and Development	8,522,821.00	8,206,872.00	315,949.00
1162001500		Dairy Training School	42,368,667.00	49,520,286.75	(7,151,619.75)
	0112000000	Livestock Resources Management and Development	42,368,667.00	49,520,286.75	(7,151,619.75)
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162001600		Livestock Information Services	21,789,345.00	20,594,071.15	1,195,273.85
	0112000000	Livestock Resources Management and Development	21,789,345.00	20,594,071.15	1,195,273.85
1162001700		Livestock Education and Extension Services	25,921,370.00	24,594,237.50	1,327,132.50
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	25,921,370.00	24,594,237.50	1,327,132.50

1162001800		Livestock Breeding and Laboratory Services	10,816,131.00	13,727,180.50	(2,911,049.50)
	0112000000	Livestock Resources Management and Development	10,816,131.00	13,727,180.50	(2,911,049.50)
1162001900		Apicultural and Emerging Livestock Services	10,939,218.00	9,126,188.25	1,813,029.75
	0112000000	Livestock Resources Management and Development	10,939,218.00	9,126,188.25	1,813,029.75
1162002000		Project Development Monitoring and Evaluation	12,752,122.00	10,990,305.00	1,761,817.00
	0112000000	Livestock Resources Management and Development	12,752,122.00	10,990,305.00	1,761,817.00
1162002100		Veterinary Headquarters	381,560,030.00	351,449,217.20	30,110,812.80
	0112000000	Livestock Resources Management and Development	381,560,030.00	351,449,217.20	30,110,812.80
1162002200		Artificial Insemination Services	39,387,552.00	36,355,296.10	3,032,255.90
	0112000000	Livestock Resources Management and Development	39,387,552.00	36,355,296.10	3,032,255.90
1162002300		Tick Control Programme	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002400		Veterinary Medicines & Immuno-Biological Products Control	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002500		Veterinary Public Health	46,609,975.00	43,074,087.95	3,535,887.05
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	46,609,975.00	43,074,087.95	3,535,887.05
1162002600		Leather and Leather Products	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002700		Zoology Services & Pest Control	86,362,112.00	84,762,828.80	1,599,283.20
	0112000000	Livestock Resources Management and Development	86,362,112.00	84,762,828.80	1,599,283.20
1162002800		Disease and Pest Control Services	545,215,498.00	6,504,764.00	538,710,734.00
	0112000000	Livestock Resources Management and Development	545,215,498.00	6,504,764.00	538,710,734.00
1162002900		AHITI - Ndomba	64,489,622.00	62,598,297.50	1,891,324.50
	0112000000	Livestock Resources Management and Development	64,489,622.00	62,598,297.50	1,891,324.50
1162003000		AHITI - Nyahuru	36,997,788.00	35,447,123.75	1,550,664.25
	0112000000	Livestock Resources Management and Development	36,997,788.00	35,447,123.75	1,550,664.25
1162003100		AHITI - Kabete	111,128,957.00	105,909,157.50	5,219,799.50
	0112000000	Livestock Resources Management and Development	111,128,957.00	105,909,157.50	5,219,799.50
1162003200		Meat Training School - Athi River	38,775,932.00	36,471,811.00	2,304,121.00
	0112000000	Livestock Resources Management and Development	38,775,932.00	36,471,811.00	2,304,121.00
1162003300		Veterinary Investigation Laboratory Services	122,371,062.00	119,235,191.65	3,135,870.35
	0112000000	Livestock Resources Management and Development	122,371,062.00	119,235,191.65	3,135,870.35
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162003400		Veterinary Farms Development	64,995,578.00	59,977,882.95	5,017,695.05
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	64,995,578.00	59,977,882.95	5,017,695.05
1162003500		Central Veterinary Laboratory Services - Kabete	66,453,131.00	63,283,383.50	3,169,747.50
	0112000000	Livestock Resources Management and Development	66,453,131.00	63,283,383.50	3,169,747.50
1162003600		Foot and Mouth Disease Control	24,076,002.00	21,250,290.55	2,825,711.45
	0112000000	Livestock Resources Management and Development	24,076,002.00	21,250,290.55	2,825,711.45
1162003700		Pastoral Areas Veterinary Services	7,429,191.00	3,991,514.25	3,437,676.75
	0112000000	Livestock Resources Management and Development	7,429,191.00	3,991,514.25	3,437,676.75
1162003800		Rabies Control	35,101,465.00	32,330,922.65	2,770,542.35
	0112000000	Livestock Resources Management and Development	35,101,465.00	32,330,922.65	2,770,542.35
1162003900		Kenya Tsetse and Trypanosomiasis Eradication	0.00	0.00	0.00

		Council (KENTTEC)			
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162004000		Mainstreaming sustainable land management (SLM) in Agropastoral produc	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162004100		Smallholders Dairy Commercialization Programme	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1162004400		Kenya Agricultural and Livestock Research Organization (KALRO)	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162004500			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162004600			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162004700			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162004800			128,154,083.00	98,047,095.00	30,106,988.00
	0112000000	Livestock Resources Management and Development	128,154,083.00	98,047,095.00	30,106,988.00
1162004900			152,700,000.00	151,500,000.00	1,200,000.00
	0112000000	Livestock Resources Management and Development	152,700,000.00	151,500,000.00	1,200,000.00
1162100100		Regional Pastrol Livelihood Resilience Project	528,100,000.00	520,614,301.00	7,485,699.00
	0112000000	Livestock Resources Management and Development	528,100,000.00	520,614,301.00	7,485,699.00
1162100200		Standards and Market Access Programme (SMAP)	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162100300		Mainstreaming Sustainable Land Management (SLM) in Agropastrol Land	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162100400		Smallholders Dairy Commercialization Programme	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162100500			182,476,726.00	154,980,356.65	27,496,369.35
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	182,476,726.00	154,980,356.65	27,496,369.35
1162100600			489,882,400.00	248,640,965.05	241,241,434.95
	0112000000	Livestock Resources Management and Development	489,882,400.00	248,640,965.05	241,241,434.95
1162100700			31,408,081.00	15,183,601.10	16,224,479.90
	0112000000	Livestock Resources Management and Development	31,408,081.00	15,183,601.10	16,224,479.90
1162100800			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162100900			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101000			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101100			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101200			20,000,000.00	20,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	20,000,000.00	20,000,000.00	0.00
1162101300			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101400			35,000,000.00	19,230,322.60	15,769,677.40
	0112000000	Livestock Resources Management	35,000,000.00	19,230,322.60	15,769,677.40

		and Development			
1162101500			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101600			50,000,000.00	18,451,886.90	31,548,113.10
	0112000000	Livestock Resources Management and Development	50,000,000.00	18,451,886.90	31,548,113.10
1162101700			55,000,000.00	55,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	55,000,000.00	55,000,000.00	0.00
1162101800			45,000,000.00	34,839,869.35	10,160,130.65
	0112000000	Livestock Resources Management and Development	45,000,000.00	34,839,869.35	10,160,130.65
1162101900			45,000,000.00	22,499,939.00	22,500,061.00
	0112000000	Livestock Resources Management and Development	45,000,000.00	22,499,939.00	22,500,061.00
1162102000			27,000,000.00	13,499,608.60	13,500,391.40
	0112000000	Livestock Resources Management and Development	27,000,000.00	13,499,608.60	13,500,391.40
1162102100			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162102200			35,000,000.00	17,627,552.50	17,372,447.50
	0112000000	Livestock Resources Management and Development	35,000,000.00	17,627,552.50	17,372,447.50
1162102300			20,000,000.00	0.00	20,000,000.00
	0112000000	Livestock Resources Management and Development	20,000,000.00	0.00	20,000,000.00
1162102400			60,000,000.00	32,045,118.95	27,954,881.05
	0112000000	Livestock Resources Management and Development	60,000,000.00	32,045,118.95	27,954,881.05
1162102500			40,000,000.00	19,998,619.35	20,001,380.65
	0112000000	Livestock Resources Management and Development	40,000,000.00	19,998,619.35	20,001,380.65
1162102600			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162102700			20,000,000.00	17,426,756.50	2,573,243.50
	0112000000	Livestock Resources Management and Development	20,000,000.00	17,426,756.50	2,573,243.50
1162102800			30,591,919.00	23,360,275.80	7,231,643.20
	0112000000	Livestock Resources Management and Development	30,591,919.00	23,360,275.80	7,231,643.20
1162102900			50,000,000.00	32,784,207.50	17,215,792.50
	0112000000	Livestock Resources Management and Development	50,000,000.00	32,784,207.50	17,215,792.50
1162103000			38,000,000.00	18,949,764.30	19,050,235.70
	0112000000	Livestock Resources Management and Development	38,000,000.00	18,949,764.30	19,050,235.70
1162103100			65,000,000.00	64,855,314.20	144,685.80
	0112000000	Livestock Resources Management and Development	65,000,000.00	64,855,314.20	144,685.80
1162103200			20,000,000.00	12,632,399.00	7,367,601.00
	0112000000	Livestock Resources Management and Development	20,000,000.00	12,632,399.00	7,367,601.00
1162103300			35,000,000.00	35,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	35,000,000.00	35,000,000.00	0.00
1162103400			27,500,000.00	25,106,984.75	2,393,015.25
	0112000000	Livestock Resources Management and Development	27,500,000.00	25,106,984.75	2,393,015.25
1162103500			75,000,000.00	75,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	75,000,000.00	75,000,000.00	0.00
1162103600			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162103700			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162104000			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162104200			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162104300			0.00	0.00	0.00
	0112000000	Livestock Resources Management	0.00	0.00	0.00

		and Development			
1162104400			35,000,000.00	17,500,000.00	17,500,000.00
	0112000000	Livestock Resources Management and Development	35,000,000.00	17,500,000.00	17,500,000.00
1162104500			155,000,000.00	102,121,514.90	52,878,485.10
	0112000000	Livestock Resources Management and Development	155,000,000.00	102,121,514.90	52,878,485.10
1162104600			100,000,000.00	100,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	100,000,000.00	100,000,000.00	0.00
1162104700		Kenya Livestock Commercialization Programme	184,974,800.00	118,785,361.80	66,189,438.20
	0112000000	Livestock Resources Management and Development	184,974,800.00	118,785,361.80	66,189,438.20
1162104800		Towards Ending Drought Emergencies in Kenya	178,000,000.00	129,305,039.80	48,694,960.20
	0112000000	Livestock Resources Management and Development	178,000,000.00	129,305,039.80	48,694,960.20
1162105000			183,117,600.00	153,939,296.10	29,178,303.90
	0112000000	Livestock Resources Management and Development	183,117,600.00	153,939,296.10	29,178,303.90
		Grand Total	6,475,849,669.00	4,272,330,920.70	2,203,518,748.30

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-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0111000000		Fisheries Development and Management	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		Livestock Resources Management and Development	6,475,849,669.00	4,272,330,920.70	2,203,518,748.30
	0112010000	Livestock Policy Development and capacity building Programme	2,571,596,921.00	1,785,834,228.65	785,762,692.35
	0112020000	Livestock Production and Management	819,500,318.00	623,160,388.75	196,339,929.25
	0112030000	Livestock Products Value Addition and Marketing	1,597,105,776.00	1,075,630,046.85	521,475,729.15
	0112040000	Food Safety and Animal Products Development	331,344,786.00	319,539,825.40	11,804,960.60
	0112050000	Livestock Diseases Management and Control	1,156,301,868.00	468,166,431.05	688,135,436.95
	0112060000		0.00	0.00	0.00
		Grand Total	6,475,849,669.00	4,272,330,920.70	2,203,518,748.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____