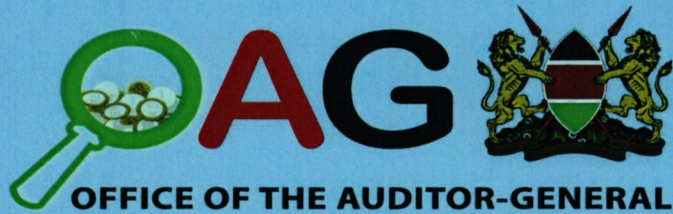


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR LIVESTOCK

**FOR THE YEAR ENDED
30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

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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, State Department of Cooperatives, 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 objectives of creating an enabling environment for agricultural development, increased productivity, increased food and nutrition security, increased access to markets, institutional reforms and increased youth involvement in Agriculture.

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

Vision: A sustainable and prosperous livestock sector

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

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	- Harry K. Kimtai
2.	Director of Administration	- Lorna Odera
3.	Director of Veterinary Services	- Dr. Obadiah Njagi
4.	Director of Livestock Production	- Julius Kiptarus

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(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 office
- Aligning expenditure to voted provision.
- Reviewing the supplementary budget
- Preparing MTEF budget

Parliamentary Committee Activities

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

Development Partners

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

-

(e) Entity Headquarters

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

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(f) Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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2. FORWARD BY THE CABINET SECRETARY

Kenya's development agenda is defined in the Kenya Vision 2030, the Third Medium Term Plan (2018-2022), the "Big Four" Agenda and the Sustainable Development Goals (SDGs) among other national and international policies and obligations. During the period under review the government prioritized implementation of the "Big Four" agenda namely: food and nutrition security; universal health care; industrialization, agro-processing and manufacturing; and affordable housing with livestock sector significantly contributing in the achievement of the national food and nutrition security. The sub sector also contributes to SDGs No. 2 on ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture.

The animal resource industry contributes 12 per cent of the National Gross Domestic Product (GDP) (IGAD, 2011 report) with livestock production contributing about 4 per cent of the GDP (KNBS, Economic Survey 2020). The sub-sector is a source of food and nutrition security, household incomes and employs 50 per cent of the agricultural labour force. It also provides raw materials for agro-based industries. More than 10 million Kenyans living in the Arid and Semi-Arid Lands (ASALs) derive their livelihood largely from livestock while in the high rainfall areas, the dairy industry is critical for livelihood of farmers and national economy.

The State Department for Livestock (SDL) derives its mandate from the Executive Order No. 1 of 2018. Its mandate is to promote, regulate and facilitate livestock industry for socio-economic development. It implements functions in livestock policy management; development of livestock industry; veterinary services and disease control; range development and management; livestock marketing; promotion of quality hides and skins; promotion of dairy industry; livestock insurance policy; livestock branding; and promotion of beekeeping. It also oversees the running of training institutions and Semi-Autonomous Government Agencies (SAGAs) under its purview.

During the Financial Year (FY) 2019/20, the SDL implemented the Livestock Resources Management and Development Programme with focus on 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. During the period under review, the SDL was allocated Kshs 2,308,624,952 for Recurrent Expenditure and Kshs 4,368,777,892 for Development Expenditure. The resources allocated for the period under review was Kshs 6,677,402,844 while expenditure was Kshs 6,012,276,156 resulting to an absorption rate of 90%. The key achievements for FY 2019/20 were:-

- To create policy and legal enabling environment for the livestock sub sector. The National Livestock Policy was reviewed and submitted to Parliament after approval by the Cabinet and a draft Livestock Insurance Policy was developed. The Livestock Bill was finalized and submitted to the Attorney General and the Parliament. Other targeted Bills namely: Animal Health Bill, Veterinary Public Health Bill and Food Safety Bill could not be finalized due to limitations associated with COVID-19. To create manpower for the livestock industry, 673 skilled manpower graduated with Certificate and Diploma from livestock training institutions. To empower youth and skills transfer, 927 interns in animal health programmes were engaged.
- To increase livestock production and productivity, 90,060 Tropical Livestock Unit (TLU) against a target of 90,060 TLU were covered through an insurance scheme in 8

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counties benefiting 18,012 households. To promote poultry production, 59,490 Day Old Chicks (DOCs) were produced and supplied to farmers against a target of 720,000. To actualize the target in subsequent years, construction of a hatchery and poultry house for multiplication of indigenous chicken at Marimanti is on-going with its operationalization expected in FY 2020/21. To promote rabbit production, 1002 rabbits were produced and distributed to farmers against a target of 1,200. To promote the pig industry, 110 SMEs and Trainer of Trainers (ToT) were identified and trained through county consultations in 8 counties. The piglets supply to farmers will be actualized once piggery units are operationalized upon completion of the on-going construction of piggery units at Ngong veterinary farm under AHITI Kabete and Dairy Training Institute, Naivasha. To enhance honey production, 1,045 bee colonies were produced and distributed while beekeepers were trained on colony multiplication and equipped with the necessary equipment. In addition, 4 Sentinel bee colonies were established. To improved quality and quantity of hides and skins, 25 Million square feet of hides and skins were produced. To achieve the target in future, 140 stakeholders were capacity build, 2 models centres for hides and skins were established at Isinya in Kajiado county and Mogotio in Baringo county. To enhance capacity building on hides and skins, construction of Leather Institute at Ngong was at 30% completion level.

- To improve livestock and livestock market access, establishment of Bachuma Livestock Export Zone was achieved 70% completion rate. Phase I: 98% completion level was achieved and Phase II: Administration block was completed awaiting painting and fixing of accessories all estimated at 10% achievement. The completion rate of 70% is the cumulative achievement since the inception of DFZ establishment. To promote market access and reduce post-harvest losses in milk, 92 milk coolers were distributed and installed in 28 counties. Cumulatively, 335 out of 350 coolers have been installed. To promote agro-processing, 789 million litres of milk was processed. To facilitate establishment of 14 feedlots by private investors, major milestones achieved were: Chemongoch holding ground in Baringo County was identified to house model feedlot; feedlot stakeholders were sensitized in 11 counties; 22 sites identified in ASAL counties to host feedlots and fodder development plots; feedlots and fodder development sites were mapped and 8 potential feedlots investors were identified. To enhance services delivery and ease trade within and across borders, all payable veterinary services, including in the Regional Veterinary Investigation Laboratories were uploaded on the Mobile Money transfer (Paybill) platform.
- To enhance livestock disease and pest control, 25% vaccination coverage was achieved. To achieve the desired vaccination cover, SDL supplemented the counties efforts by distributing 1,420,960 doses of FMD vaccine, 2,182,200 doses of LSD vaccine, 381,000 doses of RVF vaccine, 295,000 doses of PPR vaccine and 271,760 doses of Rabies vaccine to counties. Livestock Identification and Traceability (LITs) was covered in 2 counties. To ensure effective implementation in subsequent years, LITS strategy and draft LITS Regulations were developed. To enhance livestock disease diagnosis, BSL 3 Laboratory was constructed attaining 75% completion rate with civil works at 100% with pending works on equipping the laboratory.

The achievement of the outcomes was, however faced with challenges which included: the COVID 19 outbreak; Inadequate budgetary allocation, austerity measures and procurements requirements especially where no objection was a requirement for donor funds

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affecting projects implementation; settling of overrun expenditure and pending bills accrued from last financial year expenditure; insufficient exchequer releases; weak monitoring and evaluation due inadequate funding, hampering effective and efficient utilization of resources for timely achievement of the desired results.

In order to address the challenges, the State Department Budget Implementation Committee (BIC) and Project Implementation Committee held periodically oversight meetings. The spending Units developed annual work plans and procurement plans and adhered to it. In addition, monitoring and evaluation team was formed to facilitate a more informed decision making process and ensuring that collective measures are timely undertaken.

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: _____

Hon. Peter Munya, EGH, MGH

Cabinet Secretary,

Ministry of Agriculture, Livestock, Fisheries and Co-operatives

Date: _____

29/09/2020

3. STATEMENT OF ENTITY 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 ended on June 30, 2020. 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 State Department for Livestock financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Livestock further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the State Department for Livestock confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants, 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 _____ 2020.



Principal Secretary
Name: Harry K. Kimtai



Assistant Accountant General
Name: J.M. Kiraita
ICPAK Member Number: 3644

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**4. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT
FOR LIVESTOCK**

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LIVESTOCK FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Livestock set out on pages 7 to 45, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unexplained Variances Between the Trial Balance and Balances in the Financial Statements

The trial balance for the year ended 30 June, 2020 reflects total debit balances of Kshs.6,035,111,243 and total credit balances of Kshs.6,036,874,626 resulting into an unexplained difference of Kshs.1,763,383. In addition, all the balances reflected in the statement of financial position are at variance with the IFMIS trial balance as at 30 June, 2020.

In the circumstances, the accuracy and completeness of the financial statements as at 30 June, 2020 could not be confirmed.

2. Unsupported Expenditure

The statement of receipts and payments reflects expenditure totalling Kshs.1,781,297,790 and Kshs.1,764,537,732 under use of goods and services and acquisition of assets respectively. However, an amount of Kshs.24,233,794 included under use of goods and services expenditure and indicated to have been incurred at the Counties was not supported by disbursements and expenditure return schedules. Similarly, no supporting documents were provided for expenditure amounting to Kshs.502,053,967 included under acquisition of assets.

Consequently, the validity and accuracy of the reported expenditure on use of goods and services and acquisition of assets could not be ascertained.

3. Land Without Ownership Documents

The Kabete Veterinary Farm occupies Land parcels L.R. No. 189R and L.R No.2952 which, according to records held by the Directorate of Veterinary Services, the original land size was approximately 1634 acres (L.R No. 189R) and 1278 Acres (L.R No.2952). The records further indicate that 206 parcels and 113 parcels of land were irregularly excised from L.R No.2952 and L. R No. 189R respectively. The title deeds for these parcels of land were, however, not provided for audit review.

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

Further, information and records at the Ministry of Agriculture, Livestock, Fisheries and Irrigation and Ministry of Land and Physical Planning indicates that some Government agencies and private organizations have irregularly taken possession of 509 acres of the land. The State Department has to-date not obtained title of ownership of the land from the Ministry of Land and Physical Planning.

In addition, information available indicates that the State Department for Livestock owns 124,000 hectares of land comprising Isiolo Mobile Pastoral Training Field Station in Isiolo County as at 30 June, 2019. However, ownership documents were not availed for audit review.

Although Management explained that they had written to the National Land Commission to investigate with a view to repossessing irregularly allocated land and to provide title deeds, ownership documents had not been provided as at the time this audit report was finalized.

4. Unsupported Accounts Receivables

The statement of assets and liabilities reflects an amount of Kshs.18,956,526 under accounts receivables – outstanding imprest and clearance accounts, which as disclosed under Note 11 to the financial statements, includes project account amount of Kshs.3,683,534 and district suspense of Kshs.11,241,872. However, supporting documentary evidence for the two accounts receivables balances was not provided for audit.

Consequently, the validity, accuracy and full recoverability of the reported accounts receivables balance of Kshs.18,956,526 could not be confirmed.

5. Incomplete Ledger Details - Payee and Description

Although, the statement of receipts and payments reflects expenditure totalling Kshs.6,012,276,156 for the year ended 30 June, 2020, the account analysis or ledger report generated from IFMIS and provided to support each individual expenditure item lacked details of payees and in some cases, there was no proper payment description against the payments made. In addition, a review of the development appropriation account revealed that the State Department charged expenditure in respect of the Big 4 Agenda under an account code 1003, which was defined for Mainstreaming Sustainable Land Management (SLM) in Agro-pastoral Land Project, a project which had ended.

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. I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. Pending Bills

As disclosed in Note 18.1 and Annex 1 to the financial statements, the State Department had pending bills totalling Kshs.230,043,677 as at 30 June, 2020. Failure to settle bills during the year in which they relate to distorts the financial statements for that year and adversely affects the provisions of the subsequent year to which they have to be charged. In addition, the pending bills balance of Kshs.230,043,677 included an amount of Kshs.13,800,000 relating to construction of buildings for which supporting documents were not availed for audit review.

2. Unresolved Prior Year Audit Matters

As disclosed under progress on follow up of prior years auditor's recommendation section, audit matters reported in the previous financial years remained unresolved as at 30 June, 2020.

3. Contingent Liabilities

As disclosed at Annex 5 and as previously reported, the State Department for Livestock has had two protracted legal suits which has led to significant outstanding bills and contingent liabilities compounded by huge interests and penalties. The two cases are summarized as follows:

3.1 Halal Meat Products Limited

Halal Meat Products Limited Vs Ministry of Agriculture, Livestock, Fisheries and Irrigation: State Department for Livestock- High Court Civil Case No.1655/1986 whose court determination amounted to Kshs.5.242 billion and out of court negotiations final amount of Kshs.4 billion after a cap on interests. However, contract documents for Halal Meat Product Limited were not provided for audit review.

3.2 Associated Architects

Associated Architects Vs Ministry of Agriculture, Livestock, Fisheries and Irrigation: State Department for Livestock – High Court Civil Case No. 488/2013 whose accrued interest balance is Kshs.25 million. The contract agreement provided for audit review dated 4 February, 2009 indicates that M/S Associated Architects was awarded a contract through direct procurement for consultancy services on construction of Mifugo House for the Ministry of Livestock Development at a contract sum of Kshs.84,505,999.99. However, it is not clear, and no satisfactory explanation was provided on why the consultant should be paid the contract sum, yet no construction was undertaken.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Assets and Projects Management

The State Department, though holding valuable assets across the country does not have an Assets Management Unit. It was noted that some of the properties were poorly

maintained. The ceiling board of the dining hall at the Beekeeping Institute was worn out and part of it had fallen off. No reason was given for the failure to have the ceiling repaired.

Some projects, although well past their contractually agreed completion time remained unfinished; these include construction of a proposed biosafety Level 3 laboratory at Kabete Veterinary Farm at a contract sum of Kshs.69,012,866, and construction and completion of a kitchen and dining block at AHITI Nyahururu at a cost of Kshs.39,638,476.

In addition, a tender was awarded to a Company for construction of classrooms and laboratories amounting to Ksh.52,123,198 at AHITI Nyahururu. The Company was required to have a valid National Construction Authority (NCA) certification and a bank certificate. It was observed that the NCA certificate attached was invalid and no bank statement was provided.

A fence costing Kshs.8,962,021 at the Leather Institute, was vandalized in 2017 and no action had been taken to bring the culprits to book. Furthermore, some equipment meant for Leather Institute, and which had been procured at a cost of Kshs.50,398,459 remained idle.

In the circumstances, it could not be confirmed that the State Department had complied with Regulation 139(1) (a) of Public Finance Management (National Government) Regulations, 2015 which provides that the Accounting Officer of a National Government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse.

2. Bulk Milk Coolers Completion Status

In the previous financial year, the State Department procured 350 bulk milk coolers, each with a capacity of 3000 litres at a total cost of Kshs.2,343,250,000. As at 30 June, 2019, 190 coolers had been delivered and 120 of them had been installed. As at 30 June, 2020, no status report was provided to indicate where or whether the remaining 70 coolers had been installed.

A field visit to fourteen (14) bulk milk coolers cooperatives in Kisumu, Nakuru, Narok, Kitui, Embu and Nyeri Counties revealed that the coolers were either not functional or being underutilized. In some cases, the coolers had been vandalized and had missing parts as there was no security, others had not been fully installed, while others were simply idle. It was not clear whether key stakeholders including the County Governments, the Kenya Dairy Board, Cooperatives, among others had been fully involved and sensitized in the conception of the Project.

In addition, in absence of a status report, it is not possible to confirm whether the remaining 160 bulk milk coolers with a value of Kshs.1,071,200,000 were ever delivered and installed.

3. Irregular Management and Control of Imprests

A review of the manual imprests register revealed that some officers in the State Department had consistently been issued with multiple imprests amounting to Kshs.40,961,270 during the year, contrary to Regulation 93 (4) (b) of the Public Finance Management (National Government) Regulations, 2015. The Regulation requires that before issuing temporary imprest to an officer, the Accounting Officer should ensure that the applicant has no outstanding imprests.

4. Inaccuracy of the Summary of Fixed Assets Register and Lack of a Fixed Assets Register

Disclosed at Annex 2 to the financial statements is a summary of fixed assets register reflecting a cumulative historical cost of Kshs.3,865,628,882 as at 30 June, 2020. However, a computation of acquisition of assets by the State Department for Livestock from the financial year 2015/2016 to 2019/2020 indicated that the total cumulative value for all the classes of assets should be Kshs.5,049,890,732 and thus, resulting in an unexplained difference of Kshs.1,184,261,850.

Further, the value of Kabete Veterinary Farm L.R No.189R (1634 acres) and L.R No.2952 (1278 acres) has not been included in the fixed assets balance of Kshs.3,865,628,882 disclosed under Annex 2 to the financial statements - summary of fixed assets register. The balance also excludes undetermined parcels of land and buildings spread all over the country whose details in regard to size, location, value and ownership could not be determined,

In addition, during the year under review, the State Department for Livestock did not avail for audit review a fixed assets register indicating necessary information such as type of asset, date of acquisition, supplier, cost, location, custodian, code and condition of the assets it owns as required under Regulation 143 of Public Finance Management (National Government) Regulations, 2015. The Regulations provides that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. In addition, the State Department did not produce logbooks or any other document to prove ownership of some of the vehicles and equipment and no assets count and verification was done as at 30 June, 2020.

Consequently, the State Department was in breach of law and it could not be confirmed that its assets had been properly safeguarded.

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 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. Lack of an Enterprise-Wide Risk Management (ERM) Policy and Process

During the year under review, the State Department for Livestock did not have a well-documented Enterprise Wide-Risk Management Policy and process in place to effectively guide the State Department's risk management processes at large.

2. Non-Functional Audit Committee

Although the State Department for Livestock constituted an Audit Committee, the committee did not convene or hold regular meetings during the year. No minutes of the Audit Committee were provided for audit review to confirm that the internal audit unit's annual work plan and reports were tabled and discussed by the Audit Committee.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the ability of State Department for Livestock to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of intention to terminate the 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 financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that

misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 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 sustaining 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 for Livestock to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

27 May, 2021

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

5. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020 Kshs	2018-2019 Kshs
RECEIPTS			
Transfers from National Treasury	1	5,432,334,258	5,677,656,334
Proceeds from Foreign Borrowings	2	589,127,851	790,070,000
Proceeds from Sale of Assets	3	15,412,517	13,287,877
TOTAL REVENUES		6,036,874,625	6,481,014,211
PAYMENTS			
Compensation of Employees	4	1,521,593,874	1,630,382,701
Use of goods and services	5	1,781,297,790	2,209,008,329
Transfers to Other Government Units	6	889,356,511	637,465,900
Other grants and transfers	7	2,703,000	40,657,515
Acquisition of Assets	8	1,764,537,732	1,580,215,899
Social Security Benefits	9	52,787,249	-
TOTAL PAYMENTS		6,012,276,156	6,097,730,343
SURPLUS/DEFICIT		24,598,470	383,283,867

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 _____ 2020 and signed by:



Principal Secretary
Name: Harry K. Kimtai




Assistant Accountant General
Name: J.M. Kiraita
ICPAK Member Number: 3644

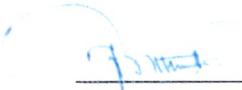
STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

6. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	105,805,742	52,659,770
Cash Balances	10B	1,022,170	116,287
Total Cash And Cash Equivalents		106,827,913	52,776,057
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	18,956,526	640,290,011
TOTAL FINANCIAL ASSETS		125,784,439	693,066,069
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	100,968,222	25,184,792
NET FINANCIAL ASSETS		24,816,217	667,881,277
REPRESENTED BY			
Fund balance b/fwd	13	667,881,277	284,597,411
Surplus/Deficit for the year		24,598,470	383,283,867
Prior year adjustments	14	(667,663,530)	-
NET FINANCIAL POSITION		24,816,217	667,881,278

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 _____ 2020 and signed by:


 Principal Secretary
 Name: Harry K. Kimtai

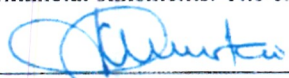

 Assistant Accountant General
 Name: J.M. Kiraita
 ICPAK Member Number: 3644

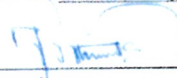
STATE DEPARTMENT FOR LIVESTOCK
 Reports and Financial Statements
 For the year ended June 30, 2020

7. STATEMENT OF CASH FLOWS

	Note	2019-2020 Kshs	2018-2019 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	5,432,334,258	5,677,656,334
		5,432,334,258	5,677,656,334
Payments for operating expenses			
Compensation of Employees	4	1,521,593,874	1,630,382,701
Use of goods and services	5	1,781,297,790	2,209,008,329
Transfers to Other Government Units	6	889,356,511	637,465,900
Other grants and transfers	7	2,703,000	40,657,515
Social Security Benefits	9	52,787,249	-
		4,247,738,424	4,517,514,445
Adjusted for:			
Changes in receivables	11	621,333,485	(356,492,744)
Changes in payables	12	75,783,430	9,771,564
Adjustments during the year	14	(667,663,530)	-
Net cashflow from operating activities		1,214,049,220	813,420,709
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	3	15,412,517	13,287,877
Acquisition of Assets	8	(1,764,537,732)	(1,580,215,899)
Net cash flows from Investing Activities		(1,749,125,215)	(1,566,928,022)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	589,127,851	790,070,000
Net cash flow from financing activities		589,127,851	790,070,000
NET INCREASE IN CASH AND CASH EQUIVALENT			
		54,051,855	36,562,687
Cash and cash equivalent at BEGINNING of the year		52,776,057	16,213,371
Cash and cash equivalent at END of the year		106,827,913	52,776,057

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 _____ 2020 and signed by:


 Principal Secretary
 Name: Harry K. Kimtai


 Assistant Accountant General
 Name: J.M. Kiraita
 ICPAK Member Number: 3644

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

8. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e-d-c	% of Utilisation Difference to Final Budget f-d/c %
RECEIPTS						
Exchequer releases	4,678,050,514	1,255,369,048	5,933,419,562	5,432,334,258	501,085,304	92%
Proceeds from Domestic and Foreign Grants	100,000,000	(100,000,000)	-	-	-	0%
Proceeds from Foreign Borrowings	1,130,237,662	(407,254,380)	722,983,282	589,127,851	133,855,432	81%
Proceeds from Sale of Assets	10,500,000	10,500,000	21,000,000	15,412,517	5,587,483	73%
Total Receipts	5,918,788,176	758,614,668	6,677,402,844	6,036,874,626	640,528,218	90%
PAYMENTS						
Compensation of Employees	890,710,247	752,537,067	1,643,247,314	1,521,593,874	121,653,440	93%
Use of goods and services	2,001,529,798	54,667,223	2,056,197,021	1,781,297,790	274,899,231	87%
Transfers to Other Government Units	576,800,000	312,556,511	889,356,511	889,356,511	-	100%
Other grants and transfers	30,000,000	(27,295,000)	2,705,000	2,703,000	2,000	100%
Social security benefits	15,486,349	39,355,234	54,841,583	52,787,249	2,054,334	96%
Acquisition of Assets	2,404,261,782	(373,206,367)	2,031,055,415	1,764,537,732	266,517,683	87%
Grand Total	5,918,788,176	758,614,668	6,677,402,844	6,012,276,156	665,126,688	90%

**Reports and Financial Statements
For the year ended June 30, 2020**

Underutilization (Below 90% of utilization)

(i) Proceeds from foreign borrowings (81%)
Low absorption attributed to late uploading of donor funds under Regional Pastoral Livelihood Resilience Project (RPLRP). Specific items included; supplies for production, Purchase of vaccines and sera, contracted professional services, refined fuels, other infrastructure and civil works, purchase of certified crop seed. In addition, Kshs. 16 Million under Livestock Value Chain Support Project was not absorbed since final payments for some milk bulking equipment awaited the final inspection certificates.

(ii) Proceeds from sale of assets (69%)

Under collection of AIA during the FY 2019/20 was due to delayed process of disposal of idle and obsolete assets. The outbreak of Covid-19 also affected disposal of animals in livestock farms in the second half of the Financial Year since there was no public auctions and social gatherings allowed. The auctions were deferred into FY 2020/21

(iii) Use of goods and Services (87%)

Low absorption of budgetary allocation under use of goods was attributed to late uploading of supplementary budget II, which was done towards the end of May 2020. A big bunch of this was under Regional Pastoral Livelihood Resilience Project (RPLRP) whose budget was enhanced by KShs. 414 Million under Supplementary Budget II. Specific items include; supplies for production, purchase of vaccines and sera, contracted professional services, refined fuels

(iv) Acquisition of Assets (87%)

Low absorption of budgetary allocation under Acquisition of Assets was attributed to late uploading of supplementary budget II, which was done towards the end of May 2020. A big portion of this was under Regional Pastoral Livelihood Resilience Project (RPLRP) whose budget was enhanced by KShs. 414 Million under supplementary budget II. Specific item include; Other Infrastructure and Civil Works.

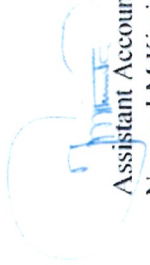
STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

*Additionally, allocation for Purchase of Boilers, Refrigeration and Air-conditioning Plant under Livestock Value Chain Support Project was not exhausted since the targeted number of milk bulking equipment had been attained awaiting final payments that are subject to final inspection certificates. **KShs. 62 Million** under Mainstreaming Sustainable Land Management (SLM) in Agropastoral Land earmarked for feedlots development was not spent due delayed procurement processes including expression of interests for Private Public Partnership arrangements*

The entity financial statements were approved on _____ 2020 and signed by:



Principal Secretary
Name: Harry K. Kimtai



Assistant Accountant General
Name: J.M. Kiraita
ICPAK Member Number: 3644

Reports and Financial Statements
For the year ended June 30, 2020

9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c = a + b	Actual on Comparable Basis d	Budget Utilization Difference e = d - c	% of Utilization Difference to Final Budget f = d/c %
RECEIPTS						
Exchequer releases	1,060,088,176	1,227,536,776	2,287,624,952	2,217,770,094	69,854,858	97%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	10,500,000	10,500,000	21,000,000	15,412,517	5,587,483	73%
Total Receipts	1,070,588,176	1,238,036,776	2,308,624,952	2,233,182,611	75,442,341	97%
PAYMENTS						
Compensation of Employees	766,249,997	764,277,067	1,530,527,064	1,426,706,834	103,820,230	93%
Use of goods and services	244,976,292	133,602,607	378,578,899	348,849,766	29,729,133	92%
Transfers to Other Government Units	46,800,000	312,556,511	359,356,511	359,356,511	-	100%
Other grants and transfers	-	-	-	-	-	0%
Social security benefits	2,176,349	-	2,176,349	1,035,601	1,140,748	48%
Acquisition of Assets	10,385,538	27,600,591	37,986,129	43,398,758	5,412,629	114%
Grand Total	1,070,588,176	1,238,036,776	2,308,624,952	3,832,928,686	129,277,483	166%

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

Underutilization (Below 90% of utilization)

(i) Proceeds from sale of assets

Under collection of AIA during the FY 2019/20 was due to delayed process of disposal of idle and obsolete assets. The outbreak of Covid-19 also affected disposal of animals in livestock farms in the second half of the Financial Year since there was no public auctions and social gatherings allowed. The auctions were deferred into FY 2020/21

(ii) Social security benefits (48%)

Overutilization (Above 90% of utilization)

(i) Acquisition of Assets

Over expenditure on acquisition of assets was as a result of austerity measures under purchase of vehicles and furniture in the Directorate of Policy. The budget cuts were effected after the funds had already been utilized, resulting in over expenditure in the vote book.

The entity financial statements were approved on _____ 2020 and signed by:



Principal Secretary
Name: Harry K. Kimtai



Assistant Accountant General
Name: J.M. Kiraita
ICPAK Member Number: 3644

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

10. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget		Adjustments		Final Budget		Actual on Comparable Basis		Budget Utilization Difference		% of Utilization Difference to Final Budget f-d/c %
	a		b		c=a+b		d	e-d-c	f-d/c %		
RECEIPTS											
cheque releases	3,617,962,338		27,832,272		3,645,794,610		3,214,564,164	-	431,230,446		88%
proceeds from Domestic and Foreign Grants	100,000,000		(100,000,000)		-		-	-	-		0%
proceeds from Foreign Borrowings	1,130,237,662		(407,254,380)		722,983,282		589,127,851	-	133,855,432		81%
proceeds from Sale of Assets	-		-		-		-	-	-		0%
Total Receipts	4,848,200,000		- 479,422,108		4,368,777,892		3,803,692,015	-	565,085,877		87%
EXPENDITURES											
Compensation of Employees	124,460,250		(11,740,000)		112,720,250		94,887,040,25	-	17,833,210		84%
purchase of goods and services	1,756,553,506		(78,935,384)		1,677,618,122		1,432,448,024	-	245,170,098		85%
transfers to Other Government Units	530,000,000		-		530,000,000		530,000,000	-	-		100%
other grants and transfers	30,000,000		(27,295,000)		2,705,000		2,703,000	-	2,000		100%
social security benefits	13,310,000		39,355,234		52,665,234		51,751,648	-	913,587		98%
acquisition of Assets	2,393,876,244		(400,806,958)		1,993,069,286		1,721,138,974	-	271,930,312		86%
Total Expenditures and Total	4,848,200,000		(479,422,108)		4,368,777,892		3,832,928,686	-	535,849,206		88%

Underutilization (Below 90% of utilization)

(i) *Proceeds from foreign borrowings (81%)*

Low absorption attributed to late uploading of donor funds under Regional Pastoral Livelihood Resilience Project (RPLRP)

(ii) *Compensation of Employees*

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

Various contracts were renewed and the process delayed the payments

(iii) Use of goods and services

Low absorption of budgetary allocation under use of goods was attributed to late uploading of Supplementary Budget II, which was done towards the end of May 2020. A big portion of this was under Regional Pastoral Livelihood Resilience Project (RPLRP) whose budget was enhanced by KShs. 414 Million under Supplementary Budget II. Specific items included: supplies for production, purchase of vaccines and sera, contracted professional services, refined fuels

(iv) Acquisition of Assets

Low absorption of budgetary allocation under Acquisition of Assets was attributed to late uploading of supplementary budget II, which was done towards the end of May 2020. A big portion of this was under Regional Pastoral Livelihood Resilience Project (RPLRP) whose budget was enhanced by KShs. 414 Million under supplementary budget II. Specific item include: Other Infrastructure and Civil Works. Additionally, allocation for Purchase of Boilers, Refrigeration and Air-conditioning Plant under Livestock Value Chain Support Project was not exhausted since the target of milk bulking equipment had been attained awaiting final payments that are subject to final inspection certificates. KShs. 62 Million under Mainstreaming Sustainable Land Management (SLM) in Agropastoral Land earmarked for feedlots development was not spent due delayed procurement processes including responsiveness to expression of interest in readiness for Public Private Partnerships

The entity financial statements were approved on _____ 2020 and signed by:



Principal Secretary
Name: Harry K. Kimtai



Assistant Accountant General
Name: J.M. Kiraita
ICPAK Member Number: 3644

Reports and Financial Statements
For the year ended June 30, 2020

11. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2020 Kshs	Adjustments Kshs	Final Budget 2020 Kshs	Actual on comparable basis Date, 2020 Kshs	Budget utilization difference Kshs
Programme: Livestock Resources Management and Development	6,887,200,000	(207,797,200)	6,677,402,800.00	6,012,246,755.80	665,156,044.20
Sub-programme 1 Livestock Policy Development and capacity building Programme	1,950,120,188	(61,324,985)	1,888,795,203.00	1,813,531,505.45	75,263,697.55
Sub-programme 2 Livestock Production and Management	1,704,620,543	(595,873,411)	1,108,747,132.00	1,031,193,335.85	77,553,796.15
Sub-programme 3 Livestock Products Value Addition and Marketing	2,037,629,058	614,555,453	2,652,184,511.00	2,287,861,247.85	364,323,263.15
Sub-programme 4 Food Safety and Animal Products Development	394,349,126	(18,202,427)	376,146,699.00	319,309,912.60	56,836,786.40
Sub-programme 5 Livestock Diseases Management and Control	800,481,085	(148,951,830)	651,529,255.00	560,350,754.05	91,178,500.95

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

12. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis 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:

1. Smallholder Dairy Commercialization Programme(SDCP)
2. Regional Pastoral Livelihood Resilience Project
3. Livestock Value Chain Project

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 the Entity for all the years presented.

a) Recognition of Receipts

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

• Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

SIGNIFICANT ACCOUNTING POLICIES

• **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.

• **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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of Employees**

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

• **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.

• **Interest on Borrowing**

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

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

• **Repayment of Borrowing (Principal Amount)**

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

• **Acquisition of Fixed Assets**

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

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

5. 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.

6. 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.

7. 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.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to Kshs 100,968,222 compared to Kshs 25,184,792 in prior period as indicated on note.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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 by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

10. 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 to provide a sense of the overall net cash position of the Entity at the end of the year. 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.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two 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.

12. Comparative Figures

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

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SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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13. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	908,389,220	968,520,105
Total Exchequer Releases for quarter 2	1,621,194,556	994,969,375
Total Exchequer Releases for quarter 3	1,253,658,899	2,067,011,130
Total Exchequer Releases for quarter 4	1,649,091,583	1,647,155,724
Total	5,432,334,258	5,677,656,334

Budgeted exchequer 5,933,419,562

Received exchequer 5,432,332,258

STATE DEPARTMENT FOR LIVESTOCK
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 PROCEEDS FROM FOREIGN BORROWINGS

	2019-2020	2018-2019
	Kshs	Kshs
Foreign Borrowing - Direct Payments	589,127,851	790,070,000
Total	589,127,851	790,070,000

116,283,282-Project: SDCP

Source: IFAD.

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

239,468,568.50 - Project: RPLRP

Source: World Bank IDA.

Purpose: Building resilience with alternative livelihood among pastoral communities

233,376,000 Livestock Value Chain Project

Source: Poland

Purpose: Enhanced value addition, market access and competitiveness of dairy products and cereals

3 PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	15,412,517	13,287,876.70
Total	15,412,517	13,287,876.70

4 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	794,316,004.60	795,603,442
Basic wages of temporary employees	317,766,798.50	396,028,609
Personal allowances paid as part of salary	409,511,071.00	438,750,650
Total	1,521,593,874	1,630,382,701

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	33,304,813.60	35,983,904
Communication, supplies and services	13,624,005.40	28,025,592
Domestic travel and subsistence	274,024,833.70	419,843,956
Foreign travel and subsistence	33,954,938.90	59,269,676
Printing, advertising and information supplies & services	29,225,263.75	37,106,860
Rentals of produced assets	55,538,117.40	114,646,355
Training expenses	212,852,174.30	232,157,491
Hospitality supplies and services	129,972,223.55	49,525,940
Insurance costs	260,042,359.30	266,862,029
Specialised materials and services	277,386,928.70	699,714,150
Office and general supplies and services	44,735,340.00	40,842,913
Fuel Oil and Lubricants	90,757,277.60	64,424,766
Other operating expenses	233,061,316.20	94,290,745
Routine maintenance – vehicles and other transport equipment	74,832,403.25	38,910,774
Routine maintenance – other assets	17,985,794.45	27,403,176
Total	1,781,297,790	2,209,008,329

STATE DEPARTMENT FOR LIVESTOCK
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to other government entities		
Current	359,356,511	194,465,900
Capital	530,000,000	443,000,000
TOTAL	889,356,511	637,465,900

Description	Recurrent	Development	Total	2017-2018
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Kenya Dairy Board	33,300,000	80,000,000	113,300,000	36,215,900
Kenya Veterinary Board	33,500,000	80,000,000	113,500,000	104,990,000
Kenya Meat Commission	256,256,511	190,000,000	446,256,511	182,000,000
Agricultural Development Corporation	-	30,000,000	30,000,000	100,000,000
Kenya Veterinary Vaccines Production(KEVEVAPI)	-	150,000,000	150,000,000	178,000,000
Veterinary Medicine Directorate	36,300,000	-	36,300,000	36,260,000
	-	-	-	-
TOTAL	359,356,511	530,000,000	889,356,511	637,465,900

7 OTHER GRANTS AND TRANSFERS

	2019-2020	2018-2019
	Kshs	Kshs
Other Current grants and transfers	-	804,890
Other Capital grants and transfers	2,703,000	39,852,625
Total	2,703,000	40,657,515

STATE DEPARTMENT FOR LIVESTOCK
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 ACQUISITION OF ASSETS

Non Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Construction of Buildings	16,051,514.00	9,499,997
Refurbishment of Buildings	66,027,173.95	6,504,416
Construction and Civil Works	1,075,030,860	398,996,971
Overhaul and Refurbishment of Construction and Civil Works	8,525,000.00	35,185,777
Purchase of Vehicles and Other Transport Equipment	79,510,800.00	76,387,346
Overhaul of Vehicles and Other Transport Equipment	396,220.00	792,020
Purchase of Household Furniture and Institutional Equipment	4,789,609.65	4,179,537
Purchase of Office Furniture and General Equipment	8,090,985.00	34,926,222
Purchase of Specialised Plant, Equipment and Machinery	438,667,605.40	936,630,025
Rehabilitation and Renovation of Plant, Machinery and Equip.	179,905	695,721
Purchase of Certified Seeds, Breeding Stock and Live Animals	67,268,059	73,368,021
Research, Studies, Project Preparation, Design & Supervision	-	2,793,796
Rehabilitation of Civil Works	-	256,050
Total	1,764,537,732	1,580,215,899

9 SOCIAL SECURITY BENEFITS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	52,787,249	-
Total	52,787,249	-

STATE DEPARTMENT FOR LIVESTOCK
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2019-2020	2018-2019
				Kshs	Kshs
Central Bank of Kenya, 1000210109, Recurrent Kes- State Department for Livestock	Ksh	Recurrent	-	4,818,348	26,510,799
Central Bank of Kenya, 1000209957, Development Kes - State Department for Livestock	Ksh	Development	-	19,172	964,180
Central Bank of Kenya, 1000212632, Deposits Kes - State Department for Livestock	Ksh	Deposit	-	100,968,222	25,184,792
Total				105,805,742	52,659,770.15

10B: CASH IN HAND

	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,022,170	116,287.25
Total	1,022,170	116,287.25

Cash in hand should also be analysed as follows:

	2019-2020	2018-2019
	Kshs	Kshs
SDL Cash Office - Development	-	-
SDL Cash Office - Recurrent	1,022,170	116,287.25
SDL Cash Office -Deposit	-	-
Total	1,022,170	116,287.25

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	4,031,120.00	1,260,000.00
District Suspense	11,241,871.90	1,680,525.45
Project Account	3,683,534.00	628,684,832.00
Salary Advance	-	101,460.00
Clearance Account	-	8,563,194.00
Total	18,956,526.25	640,290,011.45

<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
<i>Simon Koskei</i>	17/10/2019	81,600	-	81,600
<i>Dorcas Inoti</i>	09/06/2020	684,000	-	684,000
<i>Paul Mukundi</i>	26/02/2020	2,112,100	-	2,112,100
<i>Sabdio M. Hachu</i>	19/02/2020	576,710	-	576,710
<i>John Thuramira</i>	19/02/2020	576,710	-	576,710
Total		4,031,120	-	4,031,120

12. ACCOUNTS PAYABLE

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Retention	54,745,279	2,547,414.20
Deposits	46,222,943	22,637,377.40
Total	100,968,222	25,184,792

13. FUND BALANCE BROUGHT FORWARD

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	52,659,770.15	15,684,906
Cash in hand	116,287	528,465
Receivables - Outstanding Imprests	1,260,000.00	5,122,265
- District Suspense		

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	1,680,525.45	12,027,942
- Project Account	628,684,832.00	266,647,060
Salary Advance	101,460.00	-
Clearance Account	8,563,194	-
Payables - Deposits	25,184,792	15,413,228
Total	667,881,277	284,597,411

14. PRIOR YEAR ADJUSTMENT

Description of the error	Balance b/f	Adjustments	Adjusted Balance
	FY 2018/2019 as per Financial statements		b/f
	Kshs	Kshs	Kshs
Bank account Balances	52,659,770.15	27,474,978.55	25,184,791.60
Cash in hand	116,287.25		116,287.25
Accounts Payables	(25,184,791.60)		(25,184,791.60)
Receivables	640,290,011.45	640,188,551.45	101,460.00
Others (<i>specify</i>)			
	667,881,277.25	667,663,530.00	217,747.25

15. CHANGES IN RECEIVABLE

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	1,260,000.00	5,122,265.00
Imprest issued during the year (B)	267,851,781.00	286,397,631.05
Imprest surrendered during the Year (C)	265,080,661.00	290,259,896.05
Net changes in account receivables D= A+B-C	4,031,120.00	1,260,000.00

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	25,184,791.60	15,413,228.00
Deposit and Retentions held during the year (B)	198,900,236.55	54,484,645.80
Deposit and Retentions paid during the Year (C)	123,116,806.10	44,713,082.20
Net changes in account payables D= A+B-C	100,968,222.05	25,184,791.60

17. RELATED PARTY DISCLOSURES

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

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

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

Related party transactions:

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation	37,372,856.70	37,395,361.45
Transfers to related parties		
Transfers to SCs and SAGAs	889,356,511	637,465,900
Transfers to Development Project		
Total Transfers to related parties	889,356,511	637,465,900
Transfers from related parties		
Transfers from the Exchequer	5,432,334,258	5,677,656,334
(Insert any other transfers received)		
Total Transfers from related parties	5,432,334,258	5,677,656,334

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18. OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Construction of buildings	7,016,300.00	129,260,094.00	7,016,300.00	129,260,094.00
Supply of goods	88,950,000.00	97,044,737.00	88,950,000.00	97,044,737.00
Supply of services	-	3,738,845.50	-	3,738,845.50
Total	95,966,300.00	230,043,676.50	95,966,300.00	230,043,676.50

18.2: EXTERNAL ASSISTANCE

Description	FY 2019/2020 Kshs	FY 2018/2019 Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	1,174,545,456.90	1,580,676,163.85
External assistance received in kind- as payment by third parties	589,127,850.50	790,070,000.00
Total	1,763,673,307.40	2,370,746,163.85

a) External assistance relating loans and grants

Description	FY 2019/2020 Kshs	FY 2018/2019 Kshs
External assistance received as loans	1,174,545,456.9	1,580,676,163.85
Total	1,174,545,456.9	1,580,676,163.85

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2019/2020 Kshs	FY 2018/2019 Kshs
Undrawn external assistance - loans		-	-
Total		-	-

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c) Classification of Disbursements by Source

	FY 2019/2020	FY 2018/2019
	Kshs	Ksh
Multilateral Donors	355,727,850.50	290,000,000.00
Bilateral Donors	233,527,000.00	89,270,000.00
TOTAL	589,254,850.50	790,070,000.00

d) Non-cash Disbursements

	FY 2019/2020	FY 2018/2019
	Kshs	Ksh
Goods	-	-
Services	-	-
Total	-	-

e) Payments Made by Third Parties

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Use of goods and services	85,470,000.00	69,270,000.00
Acquisition of assets	403,657,850.50	69,000,000.00
TOTAL	589,127,850.50	790,070,000.00

f) External Liabilities Payable by Third Parties on behalf of the entity by Suppliers

This relates to the external liabilities paid directly by third parties to settle the claims of the entity.

	FY 2019/2020	FY 2018/2019
	Kshs	Ksh
Multilateral Donors	355,727,850.50	290,000,000.00
Bilateral Donors	233,527,000.00	89,270,000.00
TOTAL	589,254,850.50	790,070,000.00

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b) Staff Costs

Staff costs include costs of staff services, Veterans Service Development Fund, and other funds, respectively, for costs amounting to \$6,000,000 per year as presented in Attachment AN-1005.

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19. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the audit committee, and the progress to resolve the various issues as shown below with the accounting time frame within which we expect the issues to be resolved.

Issue	Management Comments	Accounting Unit	Resolved
Incorrectly in the Cash and Cash Equivalents	<i>This was noted and corrected in the Revised FY 2018-19 Reports</i>	Head Accounting Unit	Resolved
Unauthorised Reallocation of Expenditure	<i>This was noted and the fixed assets register has been adjusted in the Revised FY 2018-19 Reports</i>	Head Accounting Unit	Resolved
Unreported Accounts	<i>Unauthorised expenditure relating to these balances are historical and relates to the amount of money that remain after the cheque has been cashed and the same will be synchronise the claims raised and confirmed</i>	Head Accounting Unit	Resolved
Unauthorised Reallocation of Expenditure	<i>The Transfer was initiated by the Accountancy Unit, the payment clearing and the Log book are now under the audit review</i>	Head Accounting Unit	Resolved

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Ref No Audit Issue/ Observations/ Error		Responsible person to	Timeline
B Lack of Fixed Assets Register	<p>The process of compiling an assets register is ongoing. A committee is already in place to consolidate the register of all the assets of the State Department. The committee is expected to complete the register by the end of the year.</p>	Director Ministry of Health	30/06/2021
C Lack of Fixed Assets Register	<p>The process of compiling an assets register is ongoing. A committee is already in place to consolidate the register of all the assets of the State Department. The committee is expected to complete the register by the end of the year.</p>	Director Ministry of Health	30/06/2021

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Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>the allowable variance by 15% practical Guide 2016 (PRAG 2016) However, EU auditors used PRAG 2013 with allowable variance of 0% which was in operation when the financing Agreement was signed.</p> <p>d) In addition, we always sought guidance from both technical assistant from National Authorising Officer (NAO and AESA) (consulting firm) who had assured us that budget overruns of +/- 15% were allowed</p> <p>e) The overruns on the sub activity 2.5.1 was due the need to undertake a status finding mission of the border posts for resource for resource mobilisation from Treasury. The report resulted in allocation of funds to the border posts in 2015/2016 FY in the national budget and they have continued to receive increased funds. In addition, this activity was fast tracked from PE2</p>			

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Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>f) We had difficulties in getting Treasury approval for opening a commercial bank account for PE2 and since we already had approval for PE1 account, the technical assistants advised to have the PE1 account with zero balance and used it for the PE2. So the balance in the account was utilised to top up fuel cards and vehicle maintenance</p>			
	OTHER MATTERS				
1	Pending Bills	<p>The pending bills of Ksh.95,966,300 relates to development expenditure. Development bank account had a balance of Ksh.964,180. This could not settle the bills as at 30 June 2019. The bills were settled in the FY 2019/20.</p>	CFO Director, SCM	Resolved	
2	Failure to Close the Mainstreaming Sustainable Land management Project	<p>The State Department for Livestock is awaiting signed handover documents from UNDP for project closure.</p>	Project Coordinator-SLM	Not Resolved	

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Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3	Land	<p>It's true that the Gazette notice No. 890 dated 5th March 1957 estimates the above Farmland to be 1400 acres and other documents available indicate the land to be 1500 acres.</p> <p>From the land records available including green cards from the land office, Originally parcel Ngong/ Ngong/1959 which was approximately 1400 acres was closed on 14th March 1975 and three parcels of land were created;</p> <p>Ngong/ Ngong/ 2627- Veterinary Farm(remainder) Ngong/ Ngong/2628- halal meat products - 0.5946 HA Ngong / Ngong/ 2629 – Halal meat products – 3.990 HA</p> <p>Further divisions were done on the remainder Ngong / Ngong/2627 into two parcels from the survey work done by the Director of survey on the 21st May 1997 produced;</p> <p>Ngong/ Ngong/ 21399- taken by the police service – 48.70 HA</p>	Director Veterinary Services	Not Resolved	

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Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Ngong/ Ngong/ 21400 - veterinary Farm Ngong - 541.01 HA</p> <p>Therefore from the above information and survey done, the actual acreage for Ngong Veterinary Land is the total of the below listed parcels of land subdivided from Ngong Veterinary Farm Land. (1) Ngong/ Ngong/ 2628 - 0.946 HA (2) Ngong / Ngong/ 2629 - 3.990 HA (3) Ngong/ Ngong/ 21399 - 48.70. HA (4) Ngong/ Ngong/ 21400 - 541.01 HA Total = 594.2946 HA which is equal to 1468.50196 Acres.</p> <p>The Government and Private organizations have taken position of approximately 509 Acres and the Ministry of Agriculture, Livestock and Fisheries has forwarded the same to the National Land Commission to investigate with a view to reposes the irregularly allocated land. In the same report the Ministry has requested the National Land Commission</p>			

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Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4	Pending Legal Litigation- Halal Meat Products and Associated Architects	to provide the Title Deed for Ngong Veterinary Land to avoid such irregular encroachment in the future Halal is a protracted legal suit whose court determination amounted to Kshs. 5.242 Billion and out of court negotiations final amount of Kshs. 4 Billion after cap on interests. This issue has been submitted to the National Treasury (Pending Bills Closing Committee) for final settlement. Associated Architect – The contract agreement was for consultancy on designs for Mifugo House which was completed and not construction.	Director Administration	Not Resolved	
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES.					
1	Delay in Completion of a Biosafety Level 3 Laboratory	The project started in 2016 has not been completed for the following reasons: 1. Delays in disbursement of funds and when disbursed inadequate. 2. Due to delay in payment of the contractors, the pace of construction	Director Veterinary Services	Not Resolved	

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Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>was slow leading to non-completion of scheduled works within the contract period. The contracts had to be renewed and this led to further delays.</p> <p>3. The plumbing works contractor did not start the works and has not been attending site meetings. The public works have been advised by the client to initiate termination of the contract in order to retender the same.</p> <p>The public works department who are the main supervisors of the project have not been calling for site meetings as required by the client (DVS). This has resulted in delays of making critical decisions to move the project forward</p>			
2	Kitchen and Dining Block at AHITI- Nyahururu	<p>As noted by the auditors during the visit in September 2019, the construction of the mentioned buildings stalled due to delay in funding. The funds allocated to the institute in 2016/2017 FY were used to undertake several activities that were necessarily for the institute to relocate to its permanent site in January 2017 after being in Agriculture Training</p>	Principal, Ahiti Nyahururu	Not Resolved	

**Reports and Financial Statements
For the year ended June 30, 2020**

Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Centre on temporary basis for 28 years. These funds were used for:</p> <ol style="list-style-type: none"> 1. Complete construction of one block of hostel that accommodates 160 students (Both Gender) 2. Construction of Paulyry house for 200 broilers 3. Construct a graduation pavilion 4. Build a car park with 10 ports <p>By the end of June 2017, the construction of Kitchen dining hall was at 64%. In 2017/2018 FY the institute received only Kshs 12,750,000.00 in the first quarter as development funds. This money was used to continue with construction up to 80% completion. No other funds were given to the institute for development in the remaining quarters of 2017/18 and the whole of 2018/19, the construction is now ongoing with the funds provided in 2019-2020 first half.</p>			
3	Imprest Management and Controls-Multiple or overlapping imprests	<p>It is true that some of the officers in the State Department were issued with multiple or overlapping imprests. This was as a result of:</p> <ol style="list-style-type: none"> i) Delay in exchequer releases-This 	Head Accounting Unit	Resolved	

STATE DEPARTMENT FOR LIVESTOCK

Reports and Financial Statements

For the year ended June 30, 2020

Ref. No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>makes activities to overlap as per the officers/departments work plan. This delay also affects quarterly budget absorption rate</p> <p>Rescheduling of activities-There are instances when an imprest is issued but the planned activity is rescheduled to a later date. Due to such instances, an officer who happens to be the imprest holder and is supposed to participate in another crucial activity in his/her line of duty need to be facilitated financially through an imprest</p>			
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE					
1	Enterprise-Wide Risk Management (ERM) Policy and Process				
2	Audit Committee	Full Operationalisation of Audit committee is being effected	Head, Internal Audit Unit		
3	Incomplete Ledger	This is a system set up issue	Head, National Treasury		

**Reports and Financial Statements
For the year ended June 30, 2020**



Principal Secretary



Principal Accounts Controller

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

15. ANNEXURE

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Supply of goods						Due to lack of exchequer
1	M/S Toyota Kenya Limited	5,310,000.00	-	-	5,310,000.00		
2	M/S Third Lane Technologies	954,635.00	-	-	954,635.00		
3	M/S Floreki Enterprises	1,722,000.00	-	-	1,722,000.00		
4	M/S Skywide Limited	990,000.00	-	-	990,000.00		
5	M/S Memos Ventures	345,800.00	-	-	345,800.00		
6	M/S Jaypa Enterprises	499,500.00	-	-	499,500.00		
7	M/S Danlink Enterprises	584,000.00	-	-	584,000.00		
8	M/S Mount Royal Limited	3,556,360.00	-	-	3,556,360.00		
9	M/S Peercom Investments Ltd	1,600,000.00	-	-	1,600,000.00		
10	M/S Hegam Enterprises	920,000.00	-	-	920,000.00		
11	M/S Topcoat Enterprises	5,250,000.00	-	-	5,250,000.00		
12	M/S Everbest Supplies Agencies	1,588,000.00	-	-	1,588,000.00		
13	M/S Bahamas General Supplies	440,000.00	-	-	440,000.00		
14	M/S Horizon Africa Trader	160,420.00	-	-	160,420.00		
15	M/S Mount Royal Ltd	1,180,460.00	-	-	1,180,460.00		
16	M/S Zeko Company Ltd	692,500.00	-	-	692,500.00		
17	M/S Logitec Matter Solutions	649,850.00	-	-	649,850.00		
18	M/S Friba Limited	689,200.00	-	-	689,200.00		
19	M/S Global InterJapan	4,352,000.00	-	-	4,352,000.00		
20	M/S Hopkins Kenya Limited	1,774,000.00	-	-	1,774,000.00		
21	M/S Kistar Enterprises Ltd	3,165,600.00	-	-	3,165,600.00		
22	M/S Zaria Ltd	3,767,800.00	-	-	3,767,800.00		
23	M/S Nyox Agencies	354,000.00	-	-	354,000.00		
24	M/S Horizon Africa Trader	2,840,200.00	-	-	2,840,200.00		

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

25	M/S Mount Royal LTD	720,000.00	-	720,000.00
26	M/s Geomase Enterprises Development House	1,173,492.00	-	1,173,492.00
27	M/s Gitme Enterprise	2,090,000.00	-	2,090,000.00
28	M/S Horizon Africa Trader	13,920,000.00	-	13,920,000.00
29	M/S Chewareen Agencies	876,000.00	-	876,000.00
30	M/s Penyoka Enterprises	1,767,000.00	-	1,767,000.00
31	M/s Kemfa Investments	745,900.00	-	745,900.00
32	M/s Microcare Agencies Limited	3,524,250.00	-	3,524,250.00
33	M/s Lucinda Ventures	316,500.00	-	316,500.00
34	M/s Reenzyn supplies	289,420.00	-	289,420.00
35	M/s Cheldik Investment	667,500.00	-	667,500.00
36	Vincenc and Africa International Limited	620,000.00	-	620,000.00
37	Economic Crescent Traders Ltd	1,152,500.00	-	1,152,500.00
38	M/s Nelparta Limited	512,800.00	-	512,800.00
39	M/s Jermay General Supplies	1,391,500.00	-	1,391,500.00
40	M/s Super Active Reagents Limited	461,050.00	-	461,050.00
41	M/s Selhast Systems Kenya	1,180,000.00	-	1,180,000.00
42	M/s Karia General Agencies	1,180,000.00	-	1,180,000.00
43	M/s Cheldik Investment	1,063,100.00	-	1,063,100.00
44	M/s Foresight Industries Limited	4,400,000.00	-	4,400,000.00
45	M/s Andricom Enterprises	1,140,000.00	-	1,140,000.00
46	M/s Tesney Enterprises	264,000.00	-	264,000.00
47	M/s Gatcom Services	177,700.00	-	177,700.00
48	M/s Safariland Enterprises Company Limited	458,000.00	-	458,000.00
49	M/s Computerways Limited	251,800.00	-	251,800.00
50	M/s Brudah Company	83,600.00	-	83,600.00

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

51	M/s Rumathi Enterprises	352,200.00	-	352,200.00
52	M/s Bewada Enterprises	340,400.00	-	340,400.00
53	M/s Darop Limited	1,181,700.00	-	1,181,700.00
54	M/s Isuzu East Africa	10,426,000.00	-	10,426,000.00
55	M/S Rensam Agencies	932,000.00	-	932,000.00
		97,044,737.00		97,044,737.00
	Supply of Services			
56	M/s Jumba Engineering Services Ltd	600,231.52	-	600,231.52
57	M/S Jerrison Electrical Agencies	730,556.00	-	730,556.00
58	M/s Davison Solutions	1,500,786.00	-	1,500,786.00
59	M/s Moca Ventures Limited	535,000.00	-	535,000.00
60	M/s Muhwai Limited	372,272.00	-	372,272.00
		3,738,845.52		3,738,845.52
	Construction of buildings			
61	M/S KAP Enterprises	13,900,523.60	-	13,900,523.60
62	M/S Kistar Enterprises	12,356,702.80	-	12,356,702.80
63	M/S Norb Agencies	1,247,928.00	-	1,247,928.00
64	M/s Shelyem Enterprise	7,074,550.00	-	7,074,550.00
65	M/s Shelyem Enterprises	14,948,572.00	-	14,948,572.00
66	M/s Jagla Agencies Limited	1,000,000.00	-	1,000,000.00
67	M/s Felkton Enterprise	6,974,233.20	-	6,974,233.20
68	M/s Neoscape Arch Systems Ltd	11,800,000.00	-	11,800,000.00
69	M/S Foyar Enterprises	13,800,000.00	-	13,800,000.00
70	M/s Big Tuc Ltd	4,118,684.40	-	4,118,684.40
71	M/S Big Tuc Ltd	15,202,612.00	-	15,202,612.00
72	M/S Jagla Agencies Limited	6,987,655.60	-	6,987,655.60
73	M/S Benyton Enterprises	19,848,632.40	-	19,848,632.40
		129,260,094.00		129,260,094.00

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

GRAND TOTAL	230,043,676.52	-	230,043,676.52
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STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2019/2020
Land					
Buildings and structures	396,845,271	1,165,634,547	-	-	1,562,479,818
Transport equipment	111,273,526	79,907,020	-	-	191,180,546
Office equipment, furniture and fittings	537,077,502	8,090,985	-	-	545,168,487
Household Furniture and Institutional Equipment	-	4,789,610	-	-	4,789,610
Machinery and Equipment	837,413,816	438,847,511	-	-	1,276,261,327
Biological assets	204,808,355	67,268,059	-	-	272,076,414
Intangible assets	13,672,680	-	-	-	13,672,680
Total	2,101,091,150	1,764,537,732	-	-	3,865,628,882

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 covering all the entities assets)

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 – 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	Smallholder Dairy Commercialization Programme (SDCP)	To increase the income of poor rural households that depend substantially on production and trade of dairy products for their livelihood.	Harry Kintai Kachuwai	Yes
2	Regional Pastoral Livelihood Resilience Project	To contribute to ending drought emergencies in the Horn of Africa by building resilience of pastoral and agro-pastoral communities against drought effects	Harry Kintai Kachuwai	Yes
3.	Kenya Livestock Insurance Project	To reduce the risks of livestock mortality emanating from drought and to build the resilience of vulnerable pastoralists for enhanced and sustainable food security.	Harry Kintai Kachuwai	Yes
4.	Livestock Value Chain Support Project	Enhanced value addition, market access and competitiveness of dairy products and cereals	Harry Kintai Kachuwai	Yes

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – LIST OF, SAGAs UNDER STATE DEPARTMENT FOR LIVESTOCK

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliation done?(yes/no)
1	Kenya Dairy Board	To regulate, promote and develop dairy industry in Kenya	Harry Kintai Kachuwai	Recurrent 33,300,000 Development 80,000,000	Yes
2	Kenya Veterinary Board	To exercise general supervision and control over the training, business, practice and employment of veterinary surgeons and veterinary paraprofessionals in Kenya.	Harry Kintai Kachuwai	Recurrent 33,500,000 Development 80,000,000	Yes
6	Kenya Meat Commission	Providing a ready market for livestock farmers and providing high quality meat and meat products to consumers	Harry Kintai Kachuwai	Recurrent 190,000,000 Development 256,256,511	Yes
7	Agricultural Development Corporation	To promote sustainable agricultural development and reconstruction in Kenya by initiating, Assisting and expanding agricultural undertakings and enterprises through production and supply of quality seed, livestock, technological transfers and training in a sustainable and affordable manner.	Harry Kintai Kachuwai	Development 30,000,000	Yes

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

8	Kenya Veterinary Vaccines Production(KEVEVAPI)	To produce safe, efficacious and affordable veterinary vaccines through undertaking research, providing information, marketing and distribution for improvement of the livestock industry.	Harry Kimtai Kachuwai	Development 150,000,000	Yes
9	Veterinary Medicine Directorate		Harry Kimtai Kachuwai	Recurrent 36,300,000	Yes

ANNEX 5 – CONTINGENT LIABILITIES REGISTER

	Nature of contingent Liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Lawsuit	Halal Meat Products Limited	Ksh.	4 billion		Submitted to National Treasury (pending bills closing committee) for final settlement.
2	Lawsuit	Associated Architects	Ksh.	25 Million		

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 6- REPORTS GENERATED FROM IFMIS

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

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

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2020
SDI RECURRENT 1162

AC/NO - 1000210109		AMOUNT
		Kshs
	Balance as per Bank Certificate.....	4,818,347.65
Less.....		
	1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	0.00
	2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	2,767,712.00
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	2,050,635.65

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: PITELESTUS AMBASIA

Signature..........

Date.....28/7/2020.....

Checked by:

Signature..........

Date.....30/9/2020.....



1. PAYMENT IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

0.00

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN THE CASHBOOK			
DATE	TRANSACTION DETAILS	REF NO	AMOUNT
16-Jul-20	KBC UNSPENT BALANCES 2019/2020	FT201983X11V	887.00
16-Jul-20	KBC UNSPENT BALANCES 2019/2020	FT20198CMNX1	7,025.00
21-Jul-20	AIA COLLECTION- MARINDAS	FT20203W7N3M	216,260.00
21-Jul-20	KCB SURRENDER REVENUE	FT20203ML3HV	1,219,800.00
23-Jul-20	KCB SURRENDER REVENUE	FT20206RJ8LS	1,275,740.00
24-Jul-20	KCB AIA SURRENDER	FT2021029SYR	48,000.00
	TOTALS		2,767,712.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN THE CASHBOOK

0.00

4. RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

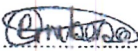
0.00

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2020
SDI DEVELOPMENT 1162

AC/NO - 1000209957	AMOUNT	AMOUNT	
	kshs	Kshs	
Balance as per Bank Certificate.....		328,175.35	
Less.....			
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	132,219,276.90		
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00	132,219,276.90	
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.....	131,910,274.00	131,910,274.00	
BANK BALANCE AS PER CASH BOOK		19,172.45	

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: PHILESTUS AMBASA

Signature: 

Date: 27/7/2020

Checked by:

Signature: 

Date: 30/9/2020



PAYMENTS IN CASHBOOK NOT YET RECORDED IN THE BANK STATEMENT

	DATE	TRANSACTION DETAILS	V/NO	AMOUNT
1	30/06/2020	Harry kimtai	002979	35,155.00
2	30/06/2020	phelestus ambasa	00	160,000.00
3	30/06/2020	VAT	002917	1,948.30
4	30/06/2020	VAT	002544	3,448.30
5	30/06/2020	VAT	003069	7,120.70
6	30/06/2020	VAT	003116	16,612.05
7	30/06/2020	VAT	003159	30,469.75
8	30/06/2020	Advance Tax	003159	53,017.35
9	30/06/2020	VAT	003160	104,836.40
10	30/06/2020	Rentention	003159	176,724.50
11	30/06/2020	Advance Tax	003160	182,415.35
12	30/06/2020	VAT	003003	245,676.15
13	30/06/2020	Withholding Tax	002842	255,728.00
14	30/06/2020	VAT	003005	257,675.90
15	30/06/2020	VAT	003002	340,474.80
16	30/06/2020	Advance Tax	003003	427,476.50
17	30/06/2020	Advance Tax	002842	444,966.70
18	30/06/2020	Advance Tax	003005	448,356.05
19	30/06/2020	Advance Tax	003002	592,426.15
20	30/06/2020	Rentention	003160	608,051.10
21	30/06/2020	VAT	003004	638,883.35
22	30/06/2020	Advance Tax	003004	1,111,657.05
23	30/06/2020	Rentention	003003	1,424,921.60
24	30/06/2020	Rentention	002842	1,483,222.40
25	30/06/2020	Rentention	003005	1,494,520.20
26	30/06/2020	Rentention	003002	1,974,753.85
27	30/06/2020	Rentention	003004	3,705,523.50
28	30/06/2020	luke kipyekomen	002934	26,800.00
29	30/06/2020	VAT	002866	109,151.70
30	30/06/2020	Gesam merchants	002917	111,051.70
31	30/06/2020	Lilian Kimani	003097	148,600.00
32	30/06/2020	VAT	002523	163,706.90
33	30/06/2020	Sarova Stanley	002544	196,551.70
34	30/06/2020	Alcove gen	003069	405,879.30
35	30/06/2020	luke kipyekomen	002826	420,000.00
36	30/06/2020	Pius Cheruiyot	002975	440,000.00
37	30/06/2020	A. Karugu	002748	450,000.00
38	30/06/2020	Esther Opande	002825	580,000.00
39	30/06/2020	Jomafric	003116	946,887.95
40	30/06/2020	Kiwasi Ent	003159	1,507,033.40
41	30/06/2020	Ridgefirm	003160	5,185,208.35
42	30/06/2020	Namsosiid	003003	12,151,141.75
43	30/06/2020	Woodhouse en	002842	12,648,306.90
44	30/06/2020	Premier B	003005	12,744,650.05
45	30/06/2020	Focuspoint	003002	16,839,883.60

46	30/06/2020	Start gen	003004	31,599,171.20
47	30/06/2020	Mary Karambu	003046	4,000.00
48	30/06/2020	Janet Nyakoe	003045	4,000.00
49	30/06/2020	Nicolas Mumo	002713	20,000.00
50	30/06/2020	B. Biwott	002977	90,400.00
51	30/06/2020	Paul Wangombe	002306	108,500.00
52	30/06/2020	Airways tours	002810	238,000.00
53	30/06/2020	Thomas Kabui	002892	705,500.00
54	30/06/2020	Empolink E.A	003062	2,568,000.00
55	30/06/2020	Isuzu	002866	6,221,648.30
56	30/06/2020	Isuzu	002523	9,331,293.10
57	30/06/2020	David Mungai	000669	8,250.00
58	30/06/2020	Nicolas Mumo	002712	19,600.00
		TOTALS		132,219,276.90

RECEIPTS IN CASHBOOK NOT YET RECORDED IN THE BANK STATEMENT

DATE	TRANSACTION DETAILS	V/NO	AMOUNT
30/06/2020	Exchequer		131,910,274.00
	TOTALS		131,910,274.00

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FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2020
SDL DEPOSIT 1162

	AMOUNT
AC/NO - 1000212632	
	Kshs
Balance as per Bank Certificate.....	137,398,671.95
Less.....	
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	48,303,307.85
Add.....	
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00
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.....	11,872,857.95
BANK BALANCE AS PER CASH BOOK	100,968,222.05

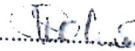
I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....

Date.....15.7.2020

Checked by:

Signature.....

Date.....30/9/2020



PAYMENTS IN CASHBOOK NOT YET RECORDED IN THE BANK STATEMENT

DATE	TRANSACTION DETAILS	V/NO		AMOUNT
30-Jun-20	M/S RAMJI	003120	00023	1,400,000.00
30-Jun-20	APMEY CONSTRUCTION.	003101	00024	1,168,690.70
30-Jun-20	NOMAD HOTELS	003125	00025	304,163.80
30-Jun-20	SAFARICOM.	003137	00026	1,318,000.00
30-Jun-20	MOMBASA BEACH HOTEL	003126	00027	586,706.90
30-Jun-20	SIRIKWA HOTEL.	003122	00028	641,387.60
30-Jun-20	KENYA SCHOOL OF GOVT.	003138	00029	536,831.90
30-Jun-20	MACHAKOS UNIVERSITY.	003204	00030	218,172.40
30-Jun-20	INTERCONTINENTAL HOTEL	003135	00031	931,851.70
30-Jun-20	JORAM GITONGA	003085	00032	15,700.00
30-Jun-20	ANTEX INVESTMENTS.	002993	00033	1,237,708.05
30-Jun-20	DABAR INVESTMENTS	002935	00034	1,592,355.00
30-Jun-20	DAVISON ENTERPRISES.	002542	00035	345,380.00
30-Jun-20	WHILTECH INVESTMENTS	003142	00036	927,645.50
30-Jun-20	FAMO CONSTRUCTION	003099	00037	949,733.60
30-Jun-20	ALFEMO INVESTMENTS	002932	00038	1,837,498.80
30-Jun-20	OLIVER BUSOLO.	002082	00039	21,000.00
30-Jun-20	JORUM GITONGA.	003088	00040	9,600.00
30-Jun-20	KISUMU HOTEL	003123	00046	1,899,672.40
30-Jun-20	CORRIE MULTY SYSTEMS	003101	00047	944,835.40
30-Jun-20	KENEDY NYAMBANE	002676	00050	904,200.00
30-Jun-20	M/S BORASOFT.	003129	00051	3,431,400.00
30-Jun-20	M/S BORASOFT. VAT W/H TAX			60,200.00
30-Jun-20	DOROTHY MBUGUA	003235	00052	78,500.00
30-Jun-20	M/S MANYONGE CONSULTANTS.	003132	00053	3,636,206.90
30-Jun-20	M/S MANYONGE CONSULTANTS. VAT W/H TAX			63,793.10
30-Jun-20	CONSOLATA OKUMU	003101	00054	140,000.00
30-Jun-20	DOROTHY MBUGUA	003246	00055	2,600,000.00
30-Jun-20	M/S BORASOFT.	003130	00057	3,484,272.40
30-Jun-20	M/S BORASOFT. VAT W/H TAX			61,127.60
30-Jun-20	M/S SLEEK	003131	00058	3,454,200.00
30-Jun-20	M/S SLEEK VAT W/H TAX			60,600.00
30-Jun-20	M/S MAHMOUD.	003134	00059	3,439,655.15
30-Jun-20	M/S MAHMOUD. VAT W/H TAX			60,344.85
30-Jun-20	M/S JAJELU	003121	00060	377,968.95
30-Jun-20	M/S MICHOMA	003133	00061	3,089,793.10
30-Jun-20	M/S MICHOMA VAT W/H TAX			54,206.90
30-Jun-20	OLIVER BUSOLO	003243	00062	2,774,800.00
30-Jun-20	PAUL WANGOMBE	003244	00063	2,041,200.00
30-Jun-20	SAROVA PANAFRIC	003127	00064	393,103.45
30-Jun-20	SAROVA PANAFRIC VAT W/H TAX			6,896.55
30-Jun-20	REDCOURT HOTEL	003136	00065	3,905.15
30-Jun-20	FELISTUS AMBASA	003245	00066	1,200,000.00
	TOTAL			48,303,307.85



RECEIPTS IN CASHBOOK NOT YET RECORDED IN THE BANK STATEMENT

DATE	TRANSACTION DETAILS				AMOUNT
30-Jun-20	KIRISIA ENT.	RETENTION MONEY	00056	D 0943264	665,400.80
30-Jun-20	WOOD HOUSE ENT.	RETENTION MONEY	00067	D 0943273	1,483,222.40
30-Jun-20	START GEN.CONSTRUCTION	RETENTION MONEY	00068	D0943272	3,705,523.50
30-Jun-20	RIDGE FIRMS ENT.	RETENTION MONEY	00069	D0943271	608,051.10
30-Jun-20	FOCUS POINT SYSTEMS.	RETENTION MONEY	00070	D0943270	1,974,753.85
30-Jun-20	NAMSOLID INVESTMENTS.	RETENTION MONEY	00071	D0943269	1,424,921.60
30-Jun-20	KWASI ENTERPRISES	RETENTION MONEY	00072	D0943269	176,724.50
30-Jun-20	GEOTRONIC ENGINEERS	RETENTION MONEY	00073	D0943275	339,740.00
30-Jun-20	PREMIER BASE CONSTR.	RETENTION MONEY	00074	D0943276	1,494,520.20
	TOTALS				11,872,857.95



7th July, 2020

CERTIFICATE OF BALANCES

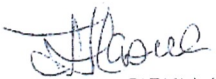
STATE DEPARTMENT
FOR LIVESTOCK

Customer: 122556
Balance Date: 30-Jun-20
Account No Account Name

Currency Balance

Account No	Account Name	Currency	Balance
1000209957	DEV-STATE DEPARTMENT FOR LIVESTOCK	KES	328,175.35
1000209984	CBK165-STATE DEPT.FOR LIVESTOCK	KES	0.00
1000210109	REC-STATE DEPT. FOR LIVESTOCK	KES	399,692,141.55
1000212632	DEP-STATE DEPT.FOR LIVESTOCK	KES	137,398,671.95
1000216395	REG. PASTORAL LIVELIHOODS RES.PRJ	KES	20,994,084.55


L.K. KIPSANAI
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION


J.W. NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION



REPUBLIC OF KENYA

RECURRENT

Date...15/7/2020

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

..... as at the close of business on30th June 2020.

The Board, consisting of Names and official titles

Chairman.....Jonam .N. Kinama - Senior Deputy Secretary

Secretary.....Robert Korir - Principal Accountant

Member.....Joseph Mwangi - Chief Finance Officer

Observer.....Edward Okwach - External Auditor

Assembled at the office of Senior Accountant-Cash office

At.....8.30 a.m..... (time) on the ...15th/07/2020.....

And the following cash produced:-

Notes	.....	.....	.....	.....	.....	Sh. 1,022,150.00
Silver	.....	.....	.....	.....	.....	Sh. 20.00
Copper	.....	.....	.....	.....	.....	Sh. 0.40
Cheques (as per details on reverse)	.....	.....	.....	.....	.....	Sh. 1,022,170.40

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

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. 1,022,170.40
Bank Account	.....	.....	.....	.....	.....	Sh. 2,050,635.65

The Bank certificate of Balance showed a sum of Shs. 399, 692, 141 ... Cts. 55

Standing to the credit of the account on 30/6/2020.....

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 - Jonam .N. Kinama

Secretary - Robert Korir

Member of the Board - Joseph Mwangi

Observer - Edward Okwach.....

Date.....15th July 2020.....



REPUBLIC OF KENYA
DEVELOPMENT

Date 15/7/2020

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

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

.....30th June 2020.....

The Board, consisting of Names and official titles

Chairman.....Jonam .N. Kinama - Senior Deputy Secretary

Secretary.....Robert Korir - Principal Accountant

Member.....Joseph Mwangi - Chief Finance Officer

Observer.....Edward Okwach - External Auditor

Assembled at the office of Senior Accountant - Cash Office

At.....8.30a.m..... (time) on the ...15th/07/2020.....

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..

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,2020.

Cash on hand	.....	.....	.....	.....	.....	Sh. NIL
Bank Account	.....	.....	.....	.....	.....	Sh. 19,172.45

The Bank certificate of Balance showed a sum of Shs. 328,175 Cts. 35

Standing to the credit of the account on 30/6/2020.....

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 - Jonam .N. Kinama

Secretary - Robert Korir

Member of the Board - Joseph Mwangi

Observer - Edward Okwach

Date.....15 July 2020.....

[Faint, illegible text covering the majority of the page]



REPUBLIC OF KENYA

DEPOSIT

Date...15/7/2020

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

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

.....30th June 2020

The Board, consisting of Names and official titles

Chairman.....Jonam .N. Kinama - Senior Deputy Secretary

Secretary.....Robert Korir - Principal Accountant

Member.....Joseph Mwangi - Chief Finance Officer

Observer.....Edward Okwach - External Auditor

Assembled at the office of Senior Accountant - Cash Office

At..... 8.30 a.m..... (time) on the ...15th/07/2020.....

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..

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. <u>100,968,222.05</u>

The Bank certificate of Balance showed a sum of Shs.137,398,671 Cts. 95

Standing to the credit of the account on 30/6/2020.....

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 - Jonam .N. Kinama

Secretary - Robert Korir

Member of the Board - Joseph Mwangi

Observer - Edward Okwach

Date..... 15th July 2020



REPUBLIC OF KENYA

GRANT ACCOUNT

Date 17/06/2020

Report of the Board of Survey on the Cash and Bank Balances of RPLRP as at the

STATE DEPARTMENT FOR LIVESTOCK close of business on 30th June 2020

The Board, consisting of Names and official titles

Chairman CAROLINE KINIGI HKN/10

Secretary P. A. Chanyu - 8300102

Member J. N. Okech - 8300102

Assembled at the office of RPLRP

At 8.30 a.m. (time) on the 01/07/2020

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.

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.

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

Cash on hand	Sh	NIL
Bank Account	Sh	2,235,867/75

The Bank certificate of Balance showed a sum of sh. 2,235,867/75 cts. 55

Standing to the credit of the account on 30/6/2019

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: [Signature]

Secretary: [Signature]

Member of the Board: [Signature]





Trial Balance Comparison Report
 Entity: 1162-State Department for Livestock
 Current Period: JUL-19 To JUN-20
 Compare With: JUL-18 To ADJ2-19

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110107 Intercompany Receivables	1,364,127,744.40	0.00	1,334,127,744.40	0.00
1110100 Receipt of Income Tax from Individuals	1,364,127,744.40	0.00	1,334,127,744.40	0.00
1110000 Taxes on Income, Profits and Capital Gains	1,364,127,744.40	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 Twenty Percent 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	14,782.00	0.00	2,902.40
1450200 Receipts Not Classified Elsewhere	0.00	14,782.00	0.00	2,902.40
1450000 Other Receipts Not Elsewhere Classified	0.00	14,782.00	0.00	2,902.40
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	794,316,004.60	0.00	795,603,442.00	0.00
2110100 Basic Salaries - Permanent Employees	794,316,004.60	0.00	795,603,442.00	0.00
2110201 Contractual Employees	47,349,673.00	0.00	87,107,262.20	0.00
2110202 Casual Labour - Others	270,417,125.50	0.00	310,348,679.70	0.00
2110299 Basic Wages - Temporary -Other	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	317,766,798.50	0.00	397,455,941.90	0.00
2110301 House Allowance	235,756,670.45	0.00	234,246,932.75	0.00
2110307 Hardship Allowance	5,487,791.00	0.00	4,487,414.50	0.00
2110309 Special Duty Allowance	1,309,521.00	0.00	1,255,896.00	0.00
2110310 Top-up Allowance	10,395.00	0.00	34,167,134.00	0.00
2110311 Transfer Allowance	8,281,492.50	0.00	8,406,969.00	0.00
2110312 Responsibility Allowance	6,800,000.00	0.00	6,800,000.00	0.00
2110313 Entertainment Allowance	1,200,000.00	0.00	930,000.00	0.00
2110314 Transport Allowance	118,268,984.15	0.00	114,658,222.80	0.00
2110317 Domestic Servant Allowance	176,118.00	0.00	176,118.00	0.00
2110319 Top-up House Allowance	150,983.75	0.00	144,412.50	0.00
2110320 Leave Allowance	12,133,421.50	0.00	13,251,218.25	0.00
2110322 Risk Allowance	19,935,693.65	0.00	22,511,031.75	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	409,511,071.00	0.00	441,045,349.55	0.00
2110402 Refund of Medical Expenses - Inpatient	0.00	0.00	0.00	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	1,621,593,874.10	0.00	1,634,104,733.45	0.00
2210101 Electricity	26,429,472.05	0.00	29,128,443.75	0.00
2210102 Water and Sewerage Charges	6,875,341.55	0.00	6,855,460.50	0.00
2210106 Utilities, Supplies- Other	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	33,304,813.60	0.00	35,983,904.25	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	12,561,137.70	0.00	23,806,116.40	0.00
2210202 Internet Connections	767,362.40	0.00	2,669,930.65	0.00
2210203 Courier & Postal Services	295,505.30	0.00	1,465,445.00	0.00
2210204 Leased Communication Lines	0.00	0.00	84,100.00	0.00
2210299 Communication, Supplies - Other	0.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	13,624,005.40	0.00	28,025,592.05	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,114,392.60	0.00	17,052,498.50	0.00
2210302 Accommodation - Domestic Travel	67,024,892.20	0.00	70,188,414.50	0.00
2210303 Daily Subsistence Allowance	203,830,032.90	0.00	335,693,208.30	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	23,500.00	0.00	38,000.00	0.00
2210307 Passage & Transfer Expenses	32,016.00	0.00	81,035.00	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	274,024,833.70	0.00	423,053,156.30	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	14,739,389.75	0.00	13,969,482.50	0.00
2210402 Accommodation	8,050,868.15	0.00	10,494,596.75	0.00
2210403 Daily Subsistence Allowance	11,128,681.00	0.00	34,767,597.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	36,000.00	0.00	38,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	33,954,938.90	0.00	59,269,676.25	0.00
2210502 Publishing & Printing Services	7,729,030.00	0.00	26,633,654.25	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	407,830.00	0.00	657,469.50	0.00
2210504 Advertising, Awareness and Publicity Campaigns	20,882,297.00	0.00	9,196,136.90	0.00
2210505 Trade Shows and Exhibitions	206,106.75	0.00	619,599.00	0.00
2210599 Printing, Advertising - Other	0.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	29,225,263.75	0.00	37,106,859.65	0.00
2210603 Rents and Rates - Non-Residential	44,771,240.40	0.00	109,011,009.20	0.00
2210604 Hire of Transport, Equipment	10,766,877.00	0.00	5,546,346.00	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	180,000.00	0.00
2210600 Rentals of Produced Assets	55,538,117.40	0.00	114,736,365.20	0.00
2210701 Travel Allowance	72,078,133.50	0.00	102,707,772.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	14,699,916.00	0.00	20,891,723.50	0.00
2210703 Production and Printing of Training Materials	2,339,709.00	0.00	4,243,844.00	0.00
2210704 Hire of Training Facilities and Equipment	1,191,730.80	0.00	1,157,700.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210706 Book Allowance	0.00	0.00	59,200.00	0.00
2210707 Project Allowance	0.00	0.00	62,450.00	0.00
2210708 Trainer Allowance	1,376,760.00	0.00	0.00	0.00
2210709 Research Allowance	0.00	0.00	31,800.00	0.00
2210710 Accommodation Allowance	119,755,658.00	0.00	99,488,743.60	0.00
2210711 Tuition Fees Allowance	1,410,267.00	0.00	3,401,086.00	0.00
2210700 Training Expenses	212,852,174.30	0.00	232,044,319.10	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	56,683,352.00	0.00	19,595,280.00	0.00
2210802 Boards, Committees, Conferences and Seminars	73,252,121.55	0.00	29,827,010.45	0.00
2210808 Purchase of Coffins	36,750.00	0.00	50,000.00	0.00
2210899 Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	129,972,223.55	0.00	49,472,290.45	0.00
2210901 Group Personal Insurance	0.00	0.00	981,811.00	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	19,002,518.30	0.00	199,367.00	0.00
2210907 Insurance for cash	0.00	0.00	0.00	0.00
2210910 Medical Insurance	445,737.00	0.00	5,104,501.00	0.00
2210999 Insurance Costs - Other (Budge	240,594,104.00	0.00	260,582,350.00	0.00
2210900 Insurance Costs	260,042,359.30	0.00	266,862,029.00	0.00
2211003 Veterinarian Supplies and Materials	82,813,390.00	0.00	31,912,178.30	0.00
2211004 Fungicides, Insecticides and Sprays	3,192,767.25	0.00	5,098,389.00	0.00
2211005 Chemicals and Industrial Gases	44,717.00	0.00	210,856.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	1,766,540.00	0.00	105,384.00	0.00
2211007 Agricultural Materials, Supplies and	29,530,574.00	0.00	243,174,239.50	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Small Equipment		0.00	96,742,092.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	21,962,167.00			
2211009 Education and Library Supplies	390,302.00	0.00	1,014,473.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	273,440.00	0.00	10,745,179.00	0.00
2211015 Foods and Rations	69,973,822.60	0.00	76,379,363.40	0.00
2211016 Purchase of Uniforms and Clothing - Staff	752,138.75	0.00	2,951,159.25	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	7,219.00	0.00
2211023 Supplies for Production	44,167,070.10	0.00	225,681,617.45	0.00
2211026 Purchase of Vaccines and Sera	22,500,000.00	0.00	5,000.00	0.00
2211000 Specialised Materials and Supp	277,386,928.70	0.00	684,027,149.90	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	40,464,349.00	0.00	24,949,162.50	0.00
2211102 Supplies and Accessories for Computers and Printers	3,505,996.00	0.00	11,696,678.05	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	764,995.00	0.00	4,197,072.70	0.00
2211100 Office and General Supplies and Services	44,735,340.00	0.00	40,842,913.25	0.00
2211201 Refined Fuels and Lubricants for Transport	88,304,861.60	0.00	60,358,404.20	0.00
2211202 Refined Fuels and Lubricants for Production	1,677,527.00	0.00	1,822,695.05	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	774,889.00	0.00	2,243,666.85	0.00
2211200 Fuel Oil and Lubricants	90,757,277.60	0.00	84,424,766.10	0.00
2211301 Bank Service Commission and Charges	285,470.75	0.00	438,299.20	0.00
2211302 School Examination and Invigilation Fees	322,036.00	0.00	337,829.00	0.00
2211305 Contracted Guards and Cleaning Services	8,912,769.85	0.00	19,024,076.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	254,200.00	0.00	953,592.85	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	10,491,947.40	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	0.00	0.00
2211309 Managemt Fees	1,000,300.00	0.00	48,970,039.00	0.00
2211310 Contracted Professional Services	216,212,750.60	0.00	14,074,962.00	0.00
2211311 Contracted Technical Services	6,074,089.00	0.00	0.00	0.00
2211324 Registration of Land	0.00	0.00	94,290,745.45	0.00
2211300 Other Operating Expenses	233,061,316.20	0.00	2,140,139,758.95	0.00
2210000 Goods and Services	1,688,479,592.48	0.00	37,770,796.55	0.00
2220101 Maintenance Expenses - Motor Vehicles	74,020,391.25	0.00	725,451.00	0.00
2220105 Routine Maintenance - Vehicles	812,012.00	0.00	38,496,247.55	0.00
2220100 Routine Maintenance - Vehicles	74,832,403.25	0.00	1,296,742.10	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	567,277.75	0.00	2,571,949.10	0.00
2220202 Maintenance of Office Furniture and Equipment	125,479.75	0.00	389,144.00	0.00
2220204 Maintenance of Buildings -- Residential	148,260.00	0.00	6,146,514.00	0.00
2220205 Maintenance of Buildings and Stations - Non-Residential	8,818,323.95	0.00	4,212,895.10	0.00
2220206 Maintenance of Civil Works	142,031.00	0.00	106,055.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	53,274.00	0.00	12,679,667.00	0.00
2220210 Maintenance of Computers, Software, and Networks	8,131,158.00	0.00	0.00	0.00
2220213 Maintenance of Civil Works Equipment	0.00	0.00	27,403,176.30	0.00
2220200 Routine Maintenance - Other Assets	17,985,794.45	0.00	65,899,423.85	0.00
2220000 Routine Maintenance	92,815,197.70	0.00	0.00	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	194,465,900.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	359,356,511.00	0.00		

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2630170 Kenya Meat Commission	0.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	359,356,511.00	0.00	194,465,900.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	530,000,000.00	0.00	443,000,000.00	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	530,000,000.00	0.00	443,000,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	889,356,511.00	0.00	637,465,900.00	0.00
2640401 Non-Profit Non - Governmental Organizations	0.00	0.00	804,890.00	0.00
2640400 Other Current Transfers, Grants and Subsidies	0.00	0.00	804,890.00	0.00
2640501 Capital Transfer to n-Profit	0.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	2,703,000.00	0.00	39,852,625.00	0.00
2640500 Other Capital Grants and Trans	2,703,000.00	0.00	39,852,625.00	0.00
2640000 Other Transfers and Emergency Relief	2,703,000.00	0.00	40,657,515.00	0.00
2710102 Gratuity - Civil Servants	48,785,534.05	0.00	0.00	0.00
2710107 Monthly Pension - Civil Servants	4,061,714.80	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	52,787,248.85	0.00	0.00	0.00
2710000 Social Security Benefits	52,787,248.85	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	0.00	0.00	9,499,997.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	16,051,514.00	0.00	0.00	0.00
3110200 Construction of Building	16,051,514.00	0.00	9,499,997.00	0.00
3110301 Refurbishment of Residential Buildings	36,800,000.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	29,227,173.95	0.00	6,504,416.00	0.00
3110300 Refurbishment of Buildings	66,027,173.95	0.00	6,504,416.00	0.00
3110504 Other Infrastructure and Civil Works	1,075,030,859.50	0.00	396,107,434.35	0.00
3110500 Construction and Civil Works	1,075,030,859.50	0.00	396,107,434.35	0.00
3110601 Overhaul of Roads and Bridges	0.00	0.00	0.00	0.00
3110602 Overhaul of Water Supplies and Sewerage	8,500,000.00	0.00	0.00	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	25,000.00	0.00	35,185,777.05	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	8,525,000.00	0.00	35,185,777.05	0.00
3110701 Purchase of Motor Vehicles	69,310,800.00	0.00	62,387,346.00	0.00
3110705 Purchase of Trucks and Trailers	20,200,000.00	0.00	0.00	0.00
3110708 Purchase of Tractors	0.00	0.00	14,000,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	79,510,800.00	0.00	76,387,346.00	0.00
3110801 Overhaul of Vehicles	396,220.00	0.00	792,019.80	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	396,220.00	0.00	792,019.80	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	4,789,609.65	0.00	4,124,536.75	0.00
3110902 Purchase of Household and Institutional Appliances	0.00	0.00	55,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	4,789,609.65	0.00	4,179,536.75	0.00
3111001 Purchase of Office Furniture and Fittings	8,090,985.00	0.00	5,283,750.90	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	29,642,471.45	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	8,090,985.00	0.00	34,926,222.35	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	233,405,109.00	0.00	590,153,000.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	187,489,621.90	0.00	210,483,096.15	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	5,337,484.75	0.00	123,686,732.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	87,152.00	0.00	333,363.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	7,978,250.00	0.00	7,259,833.35	0.00
3111112 Purchase of Software	4,369,987.75	0.00	3,724,000.00	0.00
3111100 Purchase of Specialised Plant.	438,667,605.40	0.00	935,640,024.50	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Equipment and Machinery				
3111201 Overhaul of Plant, Machinery and Equipment	179,905.25	0.00	695,721.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	179,905.25	0.00	695,721.00	0.00
3111301 Purchase of Certified Crop Seed	6,777,540.00	0.00	18,580,546.00	0.00
3111302 Purchase of Animals and Breeding Stock	60,490,519.00	0.00	50,268,475.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	67,268,059.00	0.00	68,829,021.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	2,793,796.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	2,793,796.00	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	256,050.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	256,050.00	0.00
3110000 Acquisition of Fixed Capital Assets	1,764,637,731.75	0.00	1,571,797,381.80	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	15,335,016.80	0.00	9,082,666.85
3510900 Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	0.00	15,335,016.80	0.00	9,082,666.85
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	0.00	0.00	3,850,400.85
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	0.00	0.00	3,850,400.85
3510000 Receipts from the Sale of Fixed Assets	0.00	15,335,016.80	0.00	12,933,067.70
3520301 Sale of Capital Goods	0.00	0.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	739,435.00	0.00	354,809.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	739,435.00	0.00	354,809.00
3520000 Receipts from Sales of Inventories	0.00	739,435.00	0.00	354,809.00
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	233,376,000.00	0.00	590,070,000.00
5120202 Borrowing from International Organizations	0.00	355,751,850.50	0.00	200,000,000.00
5120200 Foreign Borrowing-Direct Payments	0.00	589,127,850.50	0.00	790,070,000.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	589,127,850.50	0.00	790,070,000.00
5510303 Loans and Other Instruments	0.00	0.00	0.00	0.00
5510300 Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	0.00	0.00	0.00	0.00
5510000 Repayments on Borrowings from Domestic	0.00	0.00	0.00	0.00
6520101 Exchequer Account/CRF Account	0.00	4,528,103,491.10	0.00	4,528,155,430.20
6520100 Treasury Bank Accounts	0.00	4,528,103,491.10	0.00	4,528,155,430.20
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	4,528,103,491.10	0.00	4,528,155,430.20
6530101 Ministry HQ Recurrent Bank A/C	0.00	7,330,853,603.05	0.00	7,421,650,264.60
6530111 District - Recurrent Bank A/c	109,013,993.35	0.00	95,629,164.00	0.00
6530100 Recurrent Bank Accounts	109,013,993.35	7,330,853,603.05	95,629,164.00	7,421,650,264.60
6530000 Recurrent Bank Accounts	109,013,993.35	7,330,853,603.05	95,629,164.00	7,421,650,264.60
6540101 Ministry HQ Development Bank A	0.00	1,051,749,810.00	0.00	1,294,691,155.00
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	734,174,307.50	0.00	660,057,019.15
6540100 Development Bank Accounts	175,153,192.00	1,785,924,117.50	175,153,192.00	1,954,748,174.15
6540000 Development Bank Accounts	175,153,192.00	1,785,924,117.50	175,153,192.00	1,954,748,174.15
6550101 Ministry HQ Deposit Bank A/C	0.00	31,474,725.65	0.00	114,720,865.90
6550127 Regional Pastoral Livelihood Resilience Project	0.00	494,590,202.50	0.00	494,590,202.50
6550100 Deposit Bank Accounts	0.00	526,064,928.15	0.00	609,311,068.40

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6550000 Deposit Bank Account	0.00	526,064,828.15	0.00	609,311,068.40
6580101 Cash	10,765,375,333.40	0.00	10,213,433,308.45	0.00
6580102 Cash at Hand - imprest	831,186.00	0.00	831,186.00	0.00
6580104 Cash in Transit	9,582,809,482.85	0.00	9,136,837,885.25	0.00
6580100 Cash in Hand	20,349,016,002.25	0.00	19,353,102,379.70	0.00
6580000 Cash in Hand	20,349,016,002.25	0.00	19,353,102,379.70	0.00
6710102 Salary Paid in Advance	65,154.35	0.00	12,079.35	0.00
6710103 Salary advance	201,866.60	0.00	97,320.00	0.00
6710100 Debtors & Advances - Employees	267,020.95	0.00	109,399.35	0.00
6710000 Domestic Debtors & Advances	267,020.95	0.00	109,399.35	0.00
6740101 Prepayment	159,496,272.10	0.00	152,495,599.10	0.00
6740102 R/D Cheques	175,998,970.55	0.00	90,986,741.25	0.00
6740100 Other Debtors & Pre-payments	335,495,242.65	0.00	243,482,330.35	0.00
6740000 Other Debtors & Pre-payments	335,495,242.65	0.00	243,482,330.35	0.00
6760101 Standing Imprests	0.00	219,112.00	0.00	0.00
6760103 Temporary Imprests	76,813,508.00	0.00	46,265,443.45	0.00
6760100 Imprests	76,813,508.00	219,112.00	46,480,331.45	0.00
6760000 Government Imprests	76,813,508.00	219,112.00	46,460,331.45	0.00
6780101 General Suspense A/C	0.00	21,967.50	0.00	74,000.00
6780103 District Suspense A/c	101,958,839.40	0.00	98,701,765.40	0.00
6780110 Imprest Cash Recovery	0.00	455,254.80	0.00	455,254.80
6780100 Suspense & Clearance Account	101,958,839.40	477,222.30	98,701,765.40	529,254.80
6780000 Suspense & Clearance Account	101,958,839.40	477,222.30	98,701,765.40	529,254.80
6790102 Receiving Inventory A/C	103,184,212.00	0.00	103,184,212.00	0.00
6790100 Other Current System A/c's	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	39,574,113.10	0.00	73,687,381.90	0.00
7310107 10% Retention Money	0.00	41,969,198.85	0.00	12,811,362.65
7310111 Miscellaneous Deposits (Surve	0.00	4,846,385.80	0.00	4,784,928.80
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	39,574,113.10	46,815,584.65	73,687,381.90	17,598,291.45
7310000 Deposits	39,574,113.10	46,815,584.65	73,687,381.90	17,598,291.45
7320001 PAYE	0.00	100,662.05	0.00	100,662.05
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	100,662.05	63.00	100,662.05
7320101 PAYE	2,499,767.75	0.00	992,130.85	0.00
7320102 NHIF	0.00	1,508,060.00	0.00	0.00
7320103 House Rent	3,877,769.00	0.00	4,938,487.00	0.00
7320106 NSSF	51,406.00	0.00	0.00	16,200.00
7320107 Co-operatives	154,820.70	0.00	12,493.00	0.00
7320108 Insurances	984,668.70	0.00	383,837.90	0.00
7320109 Hire Purchases	14,011,949.90	0.00	10.00	0.00
7320110 Court Attachments	9,000.00	0.00	0.00	3,000.00
7320111 WCPS	0.00	3,449,769.75	0.00	2,597,620.75
7320112 Staff Welfare Associations	4,300,658.75	0.00	425,787.45	0.00
7320113 HELB Deductions	0.00	123,067.00	33,500.00	0.00
7320114 Union Dues	0.00	72,079.75	0.00	116,925.35
7320115 Save As You Earn (SAYE)	0.00	69,420.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	14,761,236.05	0.00	424,062.30
7320117 Govt. Liability Attachments	4,670,478.50	0.00	5,007,411.90	0.00
7320118 Provident Fund	0.00	69,354.00	0.00	60,000.00
7320119 RTD Salary - held for officer	0.00	74,123.15	0.00	1,000.00
7320120 Staff Contribution	0.00	272,696.45	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	164,173.65	0.00	48,649.00
7320123 Civil Service Housing Fund	1,059,238.00	0.00	1,500.00	0.00
7320124 3% Commission on Deductions	406,829.90	0.00	406,829.90	0.00
7320199 Salary Control Account	59,369,382.85	0.00	59,795,864.65	0.00
7320100 Salary Deductions	91,396,064.05	20,583,959.80	71,997,852.65	3,267,457.40
7320201 Contractors Retention Money	2,747,920.20	0.00	2,747,920.20	0.00
7320200 Other General Liabilities	2,747,920.20	0.00	2,747,920.20	0.00
7320303 Students Welfare Fund	48,863,605.05	0.00	55,638,141.05	0.00
7320300 Revolving Funds	48,863,605.05	0.00	55,638,141.05	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	143,007,652.30	20,684,821.85	130,383,978.90	3,368,319.45
7350005 Income Tax	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
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	446,151.00	0.00	0.00
7380102 VAT Withholding	437,402.05	0.00	480,909.40	0.00
7380100	437,402.05	446,151.00	480,909.40	0.00
7380000 Withholding Taxes	437,402.05	446,151.00	480,909.40	0.00
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	65,082,440.00
7390103 AP Liabilities	0.00	481,384,886.00	0.00	366,175,093.75
7390100 System Required Liabilities	0.00	533,513,326.00	0.00	431,257,533.75
7399999 Cash Clearing A/c	0.00	6,735,075,103.70	0.00	5,424,290,175.60
7399900	0.00	6,735,075,103.70	0.00	5,424,290,175.60
7390000 System Required Liabilities A/cs	0.00	7,273,158,091.70	0.00	5,860,115,281.35
9910101 Provision for Encumbrance	0.00	181,906.40	0.00	181,906.40
9910100 General Provisions	0.00	181,906.40	0.00	181,906.40
9910201 Exchequer Releases/ Provisioning Account	0.00	39,104,223,131.40	0.00	33,671,888,873.20
9910200 Exchequer Provisions	0.00	39,104,223,131.40	0.00	33,671,888,873.20
9910000 Provisions	0.00	39,104,405,037.80	0.00	33,672,070,779.60
9990401 Opening Balance - Deposits	0.00	38,372,150.95	0.00	38,372,150.95
9990400 Opening Balance - Deposits	0.00	38,372,150.95	0.00	38,372,150.95
9999999 Consolidated Fund	32,451,414,228.10	0.00	27,164,710,316.15	0.00
9999900	32,451,414,228.10	0.00	27,164,710,316.15	0.00
9990000 Opening Balance Reserves	32,451,414,228.10	38,372,150.95	27,164,710,316.15	38,372,150.95
Total	61,261,739,306.35	61,261,739,306.35	54,909,277,794.05	54,909,277,794.05

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

Prepared By: _____

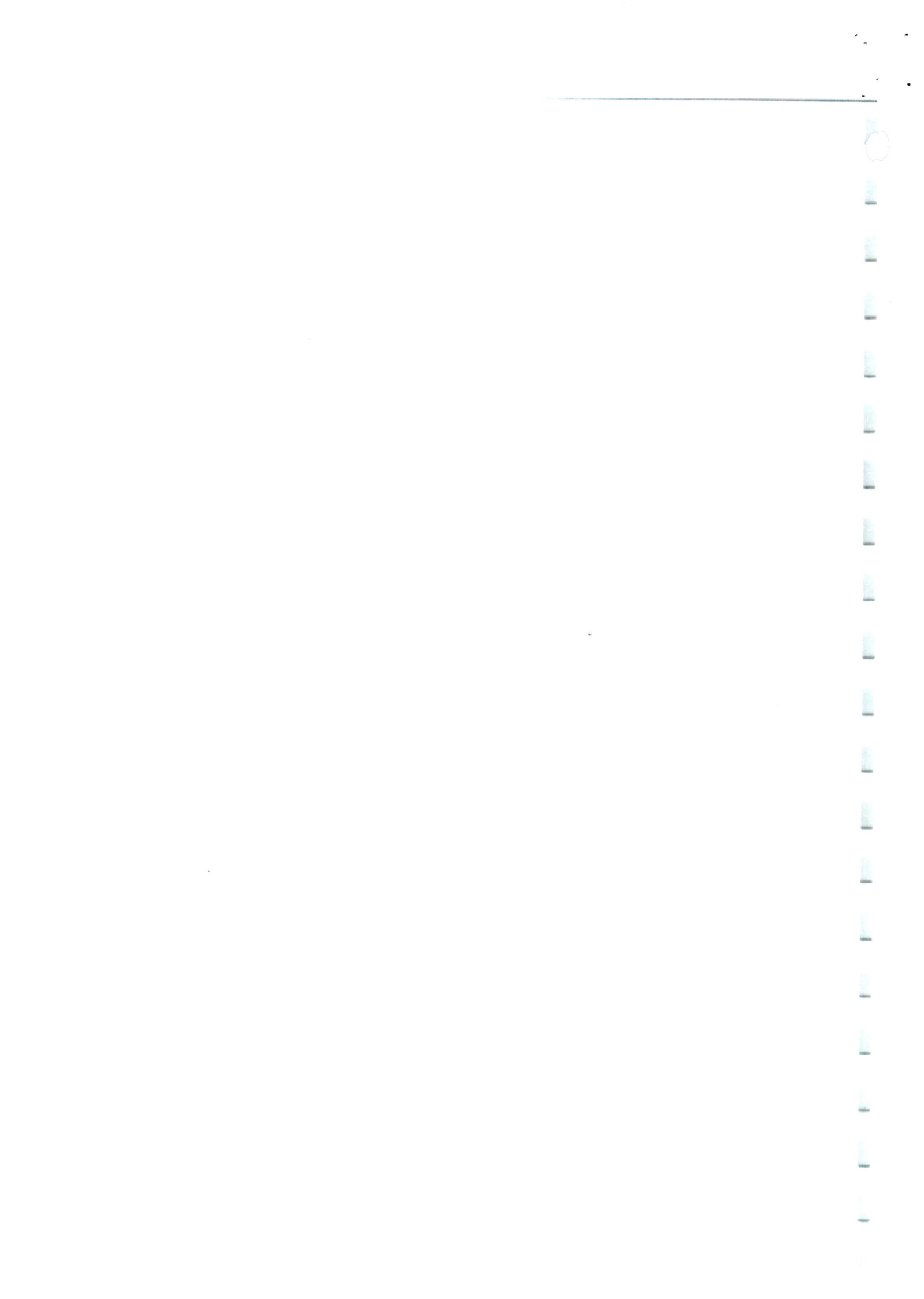
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	30,000,000.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,432,334,258.20	5,677,656,334.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	589,127,850.50	790,070,000.00
Proceeds from Sales of Assets	8	16,074,451.80	13,287,876.70
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	14,782.00	2,902.40
TOTAL RECEIPTS		6,067,551,342.50	6,481,017,113.10
PAYMENTS			
Compensation of Employees	12	1,521,593,874.10	1,634,104,733.45
Use of goods and Services	13	1,781,297,790.10	2,206,039,180.80
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	892,059,511.00	678,123,415.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	52,787,248.85	0.00
Acquisition of Assets	18	1,764,537,731.75	1,571,797,361.80
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		6,012,276,155.80	6,090,064,691.05
SURPLUS/DEFICIT		55,275,186.70	390,952,422.05

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-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	30,000,000.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,432,334,258.20	5,677,656,334.00
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	14,782.00	2,902.40
Payments for Operating Expenses			
Compensation of Employees	12	1,521,593,874.10	1,634,104,733.45
Use of goods and Services	13	1,781,297,790.10	2,206,039,180.80
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	892,059,511.00	678,123,415.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	52,787,248.85	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		1,355,942,062.75	(575,220,376.40)
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	2,570,552,678.90	584,171,530.75
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	16,074,461.80	13,267,876.70
Acquisition of Assets	18	1,764,537,731.75	1,571,797,361.80
Net Cash Flow From Investing Activities	B	(1,748,463,279.95)	(1,558,509,485.10)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	589,127,850.50	790,070,000.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	589,127,850.50	790,070,000.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	1,411,217,249.45	(184,267,954.35)
Cash and Cash Equivalent at BEGINNING of The Year		5,110,019,798.35	5,290,956,352.70
Cash and Cash Equivalent at END of The Year	22A+22B	6,461,237,047.80	5,110,019,798.35

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-19 To JUN-20

Compare With: JUL-18 To JUN-19

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	30,000,000.00	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		30,000,000.00	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	9910201	5,432,334,258.20	5,677,656,334.00
TOTAL		5,432,334,258.20	5,677,656,334.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	589,127,850.50	790,070,000.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		589,127,850.50	790,070,000.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	15,335,016.80	9,082,666.85
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	3,850,400.85
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	739,435.00	354,809.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		16,074,451.80	13,287,876.70

9 Reimbursements and Refunds

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

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	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	14,762.00	2,902.40
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council's Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council's Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
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	0.50
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		14,782.00	2,502.40

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	794,316,004.60	795,603,442.00
Basic Wages - Temporary Employees	2110200	317,766,798.50	397,455,841.90
Personal Allowances paid as part of Salary	2110300	409,511,071.00	441,045,349.55
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		1,521,593,874.10	1,634,104,733.45

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	33,304,813.60	35,983,904.25
Communication, Supplies and Services	2210200	13,624,005.40	28,025,592.05
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	274,024,833.70	423,053,156.30
Foreign Travel and Subsistence, and other transportation costs	2210400	33,954,938.90	59,289,676.25
Printing, Advertising and Information Supplies and Services	2210500	29,225,263.75	37,108,859.66
Rentals of Produced Assets	2210600	55,538,117.40	114,736,355.20
Training Expenses	2210700	212,882,174.30	232,044,319.16
Hospitality Supplies and Services	2210800	129,972,223.55	49,472,290.45
Insurance Costs	2210900	260,042,359.30	266,852,029.00
Specialised Materials and Supplies	2211000	277,386,928.70	694,027,149.90
Office and General Supplies and Services	2211100	44,735,340.00	40,842,913.26
Fuel Oil and Lubricants	2211200	90,767,277.60	84,224,766.10
Other Operating Expenses	2211300	233,061,316.20	94,290,745.45
Routine Maintenance - Vehicles	2220100	74,832,403.25	38,496,247.55
Routine Maintenance - Other Assets	2220200	17,985,794.45	27,403,176.30
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,781,297,790.10	2,206,039,180.60

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	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	359,356,511.00	194,465,900.00
Capital Grants to Government Agencies and other Levels of Government	2630200	530,000,000.00	443,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	604,890.00
Other Capital Grants and Transfers	2640500	2,703,000.00	39,852,625.00
TOTAL		892,059,511.00	678,123,415.00

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
TOTAL	2649900	0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	52,787,248.85	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		52,787,248.85	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	16,051,514.00	9,499,897.00
Refurbishment of Buildings	3110300	66,027,173.95	6,504,418.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	1,075,030,859.50	396,107,434.35
Overhaul and Refurbishment of Construction and Civil Works	3110600	8,525,000.00	35,185,777.05
Purchase of Vehicles and Other Transport Equipment	3110700	79,510,800.00	76,387,346.00
Overhaul of Vehicles and Other Transport Equipment	3110800	396,220.00	792,019.30
Purchase of Household Furniture and Institutional Equipment	3110900	4,789,609.66	4,179,536.75
Purchase of Office Furniture and General Equipment	3111000	8,090,985.00	34,926,222.35
Purchase of Specialised Plant, Equipment and Machinery	3111100	438,667,605.40	935,640,024.50
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	179,905.25	695,721.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	67,266,059.00	68,829,021.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	2,793,796.00
Rehabilitation of Civil Works	3111500	0.00	266,050.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventory	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		1,764,537,731.75	1,571,797,361.50

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	4,528,155,430.20
Recurrent Bank Accounts	6530000	7,221,839,609.70	7,326,021,100.60
Development Bank Accounts	6540000	1,610,770,925.50	1,779,594,982.15
Deposit Bank Account	6550000	526,064,928.15	609,311,068.40
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		13,887,778,954.45	14,243,082,561.35

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	20,349,016,002.25	19,353,102,379.70
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		20,349,016,002.25	19,353,102,379.70

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	267,020.95	109,399.35
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	335,495,242.65	243,462,330.35
Government Imprests	6760000	76,594,396.00	46,460,331.45
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	101,481,617.10	98,172,510.60
Other Current Assets (System r	6790000	103,184,212.00	103,184,212.00

Item Description	Item Code	Current Period	Previous Period
		817,022,488.70	491,406,783.75
TOTAL			

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	0.00	0.00
Other Liabilities	7320000	(122,322,830.45)	(127,015,657.45)
Deposits	7310000	7,241,471.55	(56,091,090.45)
Withholding Taxes	7360000	8,748.95	(480,908.40)
System Required Liabilities A/c's	7390000	7,273,156,001.70	5,860,115,281.35
TOTAL		7,158,083,391.75	5,676,527,624.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(14,243,082,581.35)	(13,029,981,908.05)
Opening Balance Cash	22B	19,363,102,379.70	16,320,938,260.75
Opening Balance Receivables - Imprest and Clearance Accounts	23	491,406,783.75	366,141,973.65
Opening Balance - Deposits	24	(5,676,527,624.05)	(6,128,481,190.35)
TOTAL		(75,089,041.95)	(469,382,864.00)

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution - Recurrent Expenditure

Entity: 1162-State Department for Livestock

Current Period: JUL-19 To JUN-20



Note	Printed Estimate a	Reallocation/ Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=f/d%
RECEIPTS							
1	0.00	0.00	0.00	0.00	30,000,000.00	(30,000,000.00)	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	2,217,770,094.05	(2,217,770,094.05)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	10,500,000.00	0.00	10,500,000.00	21,000,000.00	16,074,451.80	4,925,548.20	76.55%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	0.00	0.00	0.00	0.00	14,782.00	(14,782.00)	0.00%
Total	10,500,000.00	0.00	10,500,000.00	21,000,000.00	2,263,859,327.85	(2,242,859,327.85)	10780.28%
PAYMENTS							
12	766,250,000.00	(1,972,930.00)	766,250,000.00	1,530,527,070.00	1,426,706,833.85	103,820,236.15	93.22%
13	244,976,288.50	2,097,930.00	131,504,633.50	378,578,652.00	348,849,765.75	29,729,086.25	92.15%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	46,800,000.00	0.00	312,556,511.00	359,356,511.00	359,356,511.00	0.00	100.00%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	2,176,349.00	0.00	0.00	2,176,349.00	1,035,601.35	1,140,747.65	47.58%
18	10,385,537.00	(125,000.00)	27,725,589.00	37,986,126.00	43,398,757.50	(5,412,631.50)	114.25%
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	1,070,588,174.50	0.00	1,238,036,733.50	2,308,624,908.00	2,179,347,469.45	129,277,438.55	94.40%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1162-State Department for Livestock

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Statement of Budget Execution
 Entity: 1162-State Department for Livestock
 Current Period: JUL-19 To JUN-20



Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS							
1 Tax Receipts	0.00	0.00	0.00	0.00	30,000,000.00	(30,000,000.00)	0.00%
2 Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3 Proceeds from Domestic and Foreign Grants	100,000,000.00	0.00	(100,000,000.00)	0.00	0.00	0.00	0.00%
4 Exchequer releases	0.00	0.00	0.00	0.00	5,432,334,258.20	(5,432,334,258.20)	0.00%
5 Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6 Proceeds from Domestic Borrowings	1,130,237,662.00	0.00	0.00	722,983,282.00	588,127,850.50	133,855,431.50	81.49%
7 Proceeds from Foreign Borrowings	10,500,000.00	0.00	(407,254,380.00)	21,000,000.00	16,074,451.80	4,925,548.20	76.55%
8 Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9 Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10 Returns of Equity Holdings	0.00	0.00	0.00	0.00	14,782.00	(14,782.00)	0.00%
11 Other Receipts	1,240,737,662.00	0.00	(496,754,380.00)	743,983,282.00	6,067,551,342.50	(5,323,568,060.50)	815.55%
Total							
	890,710,250.00	(1,972,930.00)	754,510,000.00	1,643,247,320.00	1,521,593,874.10	121,653,445.90	92.60%
PAYMENTS							
12 Compensation of Employees	2,001,529,794.50	2,087,930.00	52,569,248.50	2,056,196,974.00	1,781,297,790.10	274,899,183.90	86.63%
13 Use of goods and Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
14 Subsidies	606,800,000.00	0.00	285,261,511.00	892,061,511.00	892,069,511.00	2,000.00	100.00%
15 Transfers to Other Government Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16 Other Grants and Transfers	15,486,349.00	0.00	39,355,234.00	54,841,583.00	52,787,248.85	2,054,334.15	96.25%
17 Social Security Benefits	2,404,261,781.00	(125,000.00)	(373,081,369.00)	2,031,055,412.00	1,764,537,731.75	266,517,680.25	86.88%
18 Acquisition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
19 Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20 Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21 Other payments	5,918,788,174.50	0.00	758,614,625.50	6,677,402,800.00	6,012,276,155.80	665,126,644.20	90.04%
Total							
	5,918,788,174.50	0.00	758,614,625.50	6,677,402,800.00	6,012,276,155.80	665,126,644.20	90.04%



Statement of Budget Execution
Entity: 1162-State Department for Livestock
Current Period: JUL-19 To JUN-20

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

Date: _____

Reviewed By: _____
Date: _____

Approved By: _____
Date: _____

Statement of Budget Execution - Development Expenditure

Entity: 1162-State Department for Livestock

Current Period: JUL-19 To JUN-20



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 Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2 Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3 Proceeds from Domestic and Foreign	100,000,000.00	0.00	(100,000,000.00)	0.00	0.00	0.00	0.00%
4 Grants	0.00	0.00	0.00	0.00	3,214,564,164.15	(3,214,564,164.15)	0.00%
5 Exchequer releases	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government							
6 Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7 Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	588,127,850.50	133,855,431.50	81.49%
8 Proceeds from Foreign Borrowings	1,130,237,662.00	0.00	(407,254,360.00)	722,983,282.00	0.00	0.00	0.00%
9 Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10 Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11 Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	0.00	0.00	0.00	0.00	3,803,692,014.65	(3,803,692,014.65)	526.11%
Total	1,230,237,662.00	0.00	(507,254,360.00)	722,983,282.00	94,887,040.25	17,833,209.75	84.18%
PAYMENTS							
12 Compensation of Employees	124,460,250.00	0.00	(11,740,000.00)	112,720,250.00	1,432,448,024.35	245,170,097.65	85.39%
13 Use of goods and Services	1,756,553,506.00	0.00	(78,935,384.00)	1,677,618,122.00	0.00	0.00	0.00%
14 Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15 Transfers to Other Government Units	560,000,000.00	0.00	(27,295,000.00)	532,705,000.00	532,703,000.00	2,000.00	100.00%
16 Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17 Social Security Benefits	13,310,000.00	0.00	39,355,234.00	52,665,234.00	51,751,647.50	913,586.50	98.27%
18 Acquisition of Assets	2,393,876,244.00	0.00	(400,806,958.00)	1,993,069,286.00	1,721,138,974.25	271,930,311.75	86.36%
19 Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20 Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21 Other payments	0.00	0.00	0.00	0.00	3,832,828,686.35	535,849,205.65	87.73%
Total	4,848,200,000.00	0.00	(479,422,108.00)	4,368,777,892.00	3,832,828,686.35	535,849,205.65	87.73%



Statement of Budget Execution - Development Expenditure

Entity: 1162-State Department for Livestock

Current Period: JUL-19 To JUN-20

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

Prepared By: _____

Date: _____

Reviewed By: _____
Date: _____

Approved By: _____
Date: _____



SUMMARY STATEMENT OF DEPOSITS
Entity: 1162-State Department for Livestock
Current Period: JUL-19 To JUN-20
Compare With: JUL-18 To JUN-19

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	(114,720,865.90)	(97,014,300.75)
Transfers of retentions during the year	189,029,157.85	24,343,713.05
Payments made out of deposit account during the year	105,783,017.60	42,050,278.20
Closing Balance	(31,474,725.65)	(114,720,865.90)
Principal Secretary Controller		
Principal Accounts		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Programme and Economic Classification

Entity: 1162-State Department for Livestock

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	29,400.00	(29,400.00)
	2210000	Goods and Services	0.00	29,400.00	(29,400.00)
	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	6,677,402,800.00	5,012,246,755.80	665,156,044.20
	2110000	Wages and Salary Contributions	1,643,247,320.00	1,521,593,874.10	121,653,445.90
	2210000	Goods and Services	1,945,465,951.00	1,688,450,192.40	257,015,758.60
	2230000	Routine Maintenance	110,731,023.00	92,818,197.70	17,912,825.30
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	889,356,511.00	889,356,511.00	0.00
	2640000	Other Transfers and Emergency Relief	2,705,000.00	2,703,000.00	2,000.00
	2710000	Social Security Benefits	54,841,583.00	52,787,248.85	2,054,334.15
	3110000	Acquisition of Fixed Capital Assets	2,031,055,412.00	1,764,537,731.75	266,517,680.25
	5510000	Repayments on Borrowings from Domestic	0.00	0.00	0.00
		Grand Total	6,677,402,800.00	5,012,276,155.80	665,126,644.20

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

Prepared By: _____

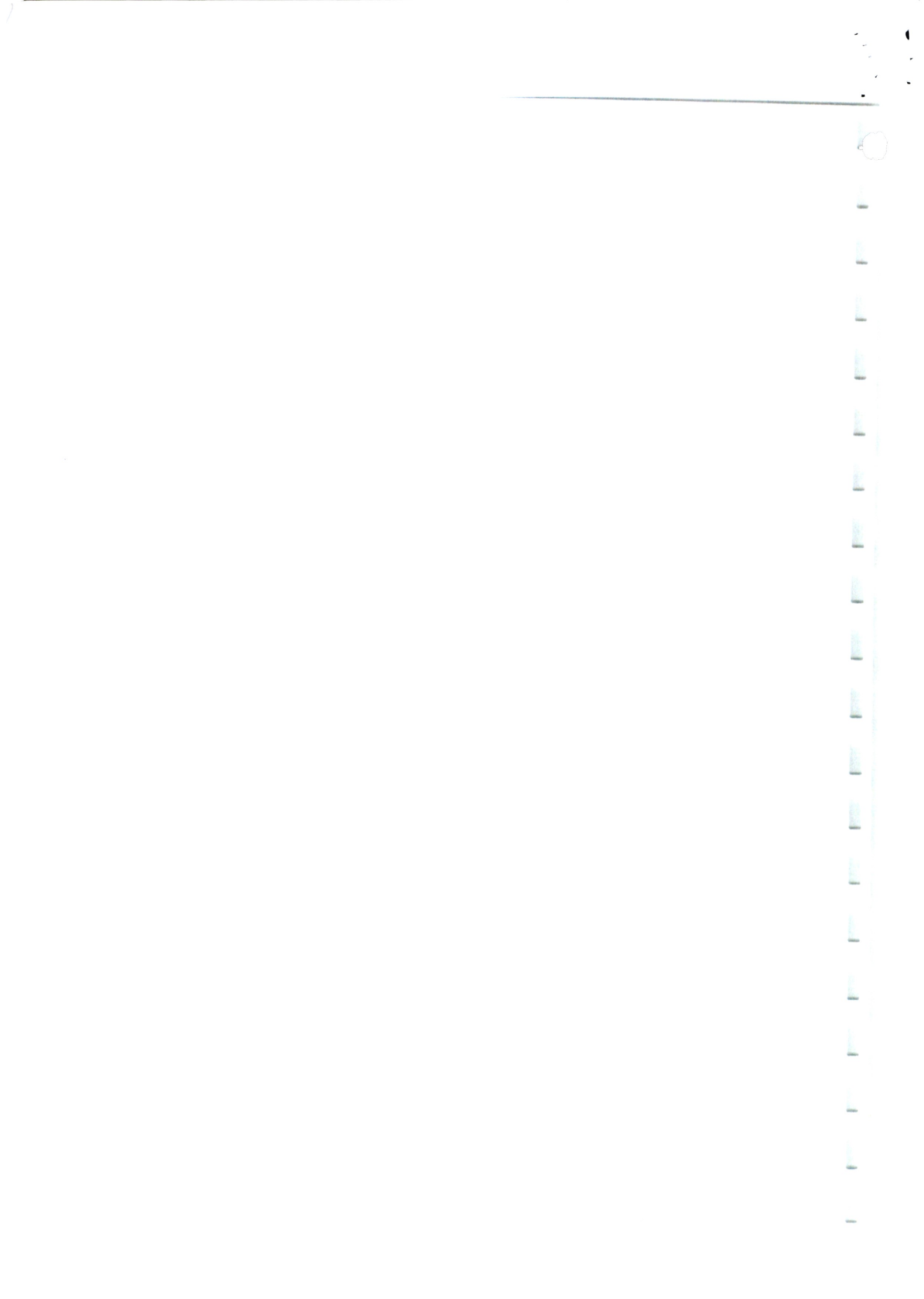
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes

Entity: 1162-State Department for Livestock

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
000000000		Default Value (Non- Departmental)	0.00	0.00	0.00
	000000000	Default - Non Programmatic	0.00	0.00	0.00
1162000100		Finance and Procurement Services	24,935,984.00	25,726,428.70	(790,444.70)
	0112000000	Livestock Resources Management and Development	24,935,984.00	25,726,428.70	(790,444.70)
1162000200		AIDS Control Unit	4,923,520.00	4,860,325.45	63,194.55
	0112000000	Livestock Resources Management and Development	4,923,520.00	4,860,325.45	63,194.55
1162000300		Headquarters Administrative and Technical Services	213,339,681.00	194,082,848.45	19,256,832.55
	0112000000	Livestock Resources Management and Development	213,339,681.00	194,082,848.45	19,256,832.55
1162000400		Development Planning Services	10,857,872.00	10,497,995.45	359,876.55
	0112000000	Livestock Resources Management and Development	10,857,872.00	10,497,995.45	359,876.55
1162000500		Sheep and Goats Improvement stations	55,009,708.00	50,866,431.40	4,143,276.60
	0112000000	Livestock Resources Management and Development	55,009,708.00	50,866,431.40	4,143,276.60
1162000600		Headquarters Livestock Production Support Services	279,149,120.00	240,690,251.50	38,458,868.50
	000000000	Default - Non Programmatic	0.00	29,400.00	(29,400.00)
	0112000000	Livestock Resources Management and Development	279,149,120.00	240,660,851.50	38,488,268.50
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162000700		Lenana National Beekeeping Station	32,317,419.00	31,274,093.65	1,043,325.35
	0112000000	Livestock Resources Management and Development	32,317,419.00	31,274,093.65	1,043,325.35
1162000800		Animal Production Farms	27,556,645.00	27,231,602.65	325,042.35
	0112000000	Livestock Resources Management and Development	27,556,645.00	27,231,602.65	325,042.35
1162000900		Animal Production Services	25,696,276.00	25,552,397.00	143,879.00
	0112000000	Livestock Resources Management and Development	25,696,276.00	25,552,397.00	143,879.00
1162001000		Range Management and Improvement	116,781,741.00	115,843,630.00	938,111.00
	0112000000	Livestock Resources Management and Development	116,781,741.00	115,843,630.00	938,111.00
1162001100		Livestock Training - Support Services	13,145,292.00	12,695,438.70	449,853.30
	0112000000	Livestock Resources Management and Development	13,145,292.00	12,695,438.70	449,853.30
1162001200		Pastoral Area Training Centre - Narok	7,776,579.00	7,866,221.50	(89,642.50)
	0112000000	Livestock Resources Management and Development	7,776,579.00	7,866,221.50	(89,642.50)
1162001300		Griftu Pastoral Training Centre	49,491,041.00	48,194,825.55	1,296,215.45
	0112000000	Livestock Resources Management and Development	49,491,041.00	48,194,825.55	1,296,215.45
1162001400		Mobile Pastoral Training Unit	8,470,798.00	8,503,801.70	(33,003.70)
	0112000000	Livestock Resources Management and Development	8,470,798.00	8,503,801.70	(33,003.70)
1162001500		Dairy Training School	47,244,569.00	47,046,226.50	198,342.50
	0112000000	Livestock Resources Management and Development	47,244,569.00	47,046,226.50	198,342.50
1162001600		Livestock Information Services	21,949,188.00	21,560,375.95	388,812.05
	0112000000	Livestock Resources Management and Development	21,949,188.00	21,560,375.95	388,812.05
1162001700		Livestock Education and Extension Services	26,088,398.00	25,993,043.00	95,355.00
	0112000000	Livestock Resources Management and Development	26,088,398.00	25,993,043.00	95,355.00
	000000000	Default - Non Programmatic	0.00	0.00	0.00
1162001800		Livestock Breeding and Laboratory Services	13,487,462.00	12,169,136.25	1,318,325.75

	0112000000	Livestock Resources Management and Development	13,487,462.00	12,169,136.25	1,318,325.75
1162001900		Apicultural and Emerging Livestock Services	11,159,785.00	10,808,832.50	350,952.50
	0112000000	Livestock Resources Management and Development	11,159,785.00	10,808,832.50	350,952.50
1162002000		Project Development Monitoring and Evaluation	13,042,799.00	12,798,239.55	244,559.45
	0112000000	Livestock Resources Management and Development	13,042,799.00	12,798,239.55	244,559.45
1162002100		Veterinary Headquarters	304,866,958.00	286,737,186.85	18,129,771.15
	0112000000	Livestock Resources Management and Development	304,866,958.00	286,737,186.85	18,129,771.15
1162002200		Artificial Insemination Services	39,356,620.00	38,318,373.30	1,038,246.70
	0112000000	Livestock Resources Management and Development	39,356,620.00	38,318,373.30	1,038,246.70
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	44,153,913.00	41,493,406.75	2,660,506.25
	0112000000	Livestock Resources Management and Development	44,153,913.00	41,493,406.75	2,660,506.25
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
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	79,784,026.00	76,929,091.25	2,854,934.75
	0112000000	Livestock Resources Management and Development	79,784,026.00	76,929,091.25	2,854,934.75
1162002800		Disease and Pest Control Services	6,309,838.00	5,342,242.00	967,596.00
	0112000000	Livestock Resources Management and Development	6,309,838.00	5,342,242.00	967,596.00
1162002900		AHITI - Ndomba	59,641,900.00	56,536,753.00	3,105,147.00
	0112000000	Livestock Resources Management and Development	59,641,900.00	56,536,753.00	3,105,147.00
1162003000		AHITI - Nyahururu	34,812,016.00	29,548,359.25	5,263,656.75
	0112000000	Livestock Resources Management and Development	34,812,016.00	29,548,359.25	5,263,656.75
1162003100		AHITI - Kabete	112,622,120.00	109,697,640.55	2,924,479.45
	0112000000	Livestock Resources Management and Development	112,622,120.00	109,697,640.55	2,924,479.45
1162003200		Meat Training School - Athi River	37,648,083.00	35,752,452.25	1,895,630.75
	0112000000	Livestock Resources Management and Development	37,648,083.00	35,752,452.25	1,895,630.75
1162003300		Veterinary Investigation Laboratory Services	122,632,361.00	109,499,639.15	13,132,721.85
	0112000000	Livestock Resources Management and Development	122,632,361.00	109,499,639.15	13,132,721.85
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1162003400		Veterinary Farms Development	64,799,204.00	59,883,062.65	4,916,141.35
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	64,799,204.00	59,883,062.65	4,916,141.35
1162003500		Central Veterinary Laboratory Services - Kabete	64,843,617.00	60,974,877.95	3,868,739.05
	0112000000	Livestock Resources Management and Development	64,843,617.00	60,974,877.95	3,868,739.05
1162003600		Foot and Mouth Disease Control	22,972,794.00	21,748,329.35	1,224,464.65
	0112000000	Livestock Resources Management and Development	22,972,794.00	21,748,329.35	1,224,464.65
1162003700		Pastoral Areas Veterinary Services	7,431,588.00	4,869,410.95	2,562,177.05
	0112000000	Livestock Resources Management and Development	7,431,588.00	4,869,410.95	2,562,177.05
1162003800		Rabies Control	23,031,009.00	20,942,819.35	2,088,189.65
	0112000000	Livestock Resources Management and Development	23,031,009.00	20,942,819.35	2,088,189.65
1162003900		Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)	0.00	0.00	0.00
	0112000000	Livestock Resources Management	0.00	0.00	0.00

1162004000		and Development 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			256,256,511.00	256,256,511.00	0.00
	0112000000	Livestock Resources Management and Development	256,256,511.00	256,256,511.00	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			25,038,473.00	30,555,168.40	(5,516,695.40)
	0112000000	Livestock Resources Management and Development	25,038,473.00	30,555,168.40	(5,516,695.40)
1162100100		Regional Pastrol Livelihood Resilience Project	1,670,609,794.00	1,418,956,925.90	251,652,868.10
	0112000000	Livestock Resources Management and Development	1,670,609,794.00	1,418,956,925.90	251,652,868.10
1162100200		Standards and Market Access Programme (SMAP)	46,200,000.00	18,819,886.55	27,380,113.45
	0112000000	Livestock Resources Management and Development	46,200,000.00	18,819,886.55	27,380,113.45
1162100300		Mainstreaming Sustainable Land Management (SLM) in Agropastoral Land	227,000,000.00	123,678,918.00	103,321,082.00
	0112000000	Livestock Resources Management and Development	227,000,000.00	123,678,918.00	103,321,082.00
1162100400		Smallholders Dairy Commercialization Programme	419,968,098.00	382,869,839.50	37,098,258.50
	0112000000	Livestock Resources Management and Development	419,968,098.00	382,869,839.50	37,098,258.50
1162100500			315,000,000.00	295,928,726.75	19,071,273.25
	0112000000	Livestock Resources Management and Development	315,000,000.00	295,928,726.75	19,071,273.25
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1162100600			266,000,000.00	264,050,817.85	1,949,182.15
	0112000000	Livestock Resources Management and Development	266,000,000.00	264,050,817.85	1,949,182.15
1162100700			23,000,000.00	20,109,387.00	2,890,613.00
	0112000000	Livestock Resources Management and Development	23,000,000.00	20,109,387.00	2,890,613.00
1162100800			190,000,000.00	190,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	190,000,000.00	190,000,000.00	0.00
1162100900			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101000			30,000,000.00	30,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	30,000,000.00	30,000,000.00	0.00
1162101100			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101200			150,000,000.00	150,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	150,000,000.00	150,000,000.00	0.00
1162101300			27,000,000.00	26,999,999.90	0.10
	0112000000	Livestock Resources Management and Development	27,000,000.00	26,999,999.90	0.10
1162101400			25,000,000.00	24,999,451.75	548.25
	0112000000	Livestock Resources Management and Development	25,000,000.00	24,999,451.75	548.25
1162101500			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101600			144,000,000.00	108,381,668.85	35,618,331.15

	0112000000	Livestock Resources Management and Development	144,000,000.00	108,361,668.85	35,638,331.15
1162101700			45,000,000.00	50,000,000.00	(5,000,000.00)
	0112000000	Livestock Resources Management and Development	45,000,000.00	50,000,000.00	(5,000,000.00)
1162101800			36,000,000.00	28,012,343.85	7,987,656.15
	0112000000	Livestock Resources Management and Development	36,000,000.00	28,012,343.85	7,987,656.15
1162101900			24,000,000.00	39,000,000.00	(15,000,000.00)
	0112000000	Livestock Resources Management and Development	24,000,000.00	39,000,000.00	(15,000,000.00)
1162102000			17,000,000.00	16,999,999.40	0.60
	0112000000	Livestock Resources Management and Development	17,000,000.00	16,999,999.40	0.60
1162102100			10,000,000.00	10,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	10,000,000.00	10,000,000.00	0.00
1162102200			15,000,000.00	14,997,335.00	2,665.00
	0112000000	Livestock Resources Management and Development	15,000,000.00	14,997,335.00	2,665.00
1162102300			16,000,000.00	15,998,447.70	1,552.30
	0112000000	Livestock Resources Management and Development	16,000,000.00	15,998,447.70	1,552.30
1162102400			81,000,000.00	73,491,805.85	7,508,194.15
	0112000000	Livestock Resources Management and Development	81,000,000.00	73,491,805.85	7,508,194.15
1162102500			40,000,000.00	35,984,431.00	4,015,569.00
	0112000000	Livestock Resources Management and Development	40,000,000.00	35,984,431.00	4,015,569.00
1162102600			19,000,000.00	18,999,995.00	5.00
	0112000000	Livestock Resources Management and Development	19,000,000.00	18,999,995.00	5.00
1162102700			20,000,000.00	1,549,561.00	18,450,439.00
	0112000000	Livestock Resources Management and Development	20,000,000.00	1,549,561.00	18,450,439.00
1162102800			30,000,000.00	29,895,050.00	104,950.00
	0112000000	Livestock Resources Management and Development	30,000,000.00	29,895,050.00	104,950.00
1162102900			60,000,000.00	59,792,938.20	207,061.80
	0112000000	Livestock Resources Management and Development	60,000,000.00	59,792,938.20	207,061.80
1162103000			60,000,000.00	35,829,857.35	24,170,142.65
	0112000000	Livestock Resources Management and Development	60,000,000.00	35,829,857.35	24,170,142.65
1162103100			99,000,000.00	91,998,050.25	7,001,949.75
	0112000000	Livestock Resources Management and Development	99,000,000.00	91,998,050.25	7,001,949.75
1162103200			18,000,000.00	14,140,901.00	3,859,099.00
	0112000000	Livestock Resources Management and Development	18,000,000.00	14,140,901.00	3,859,099.00
1162103300			80,000,000.00	80,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	80,000,000.00	80,000,000.00	0.00
1162103400			25,000,000.00	21,462,646.40	3,537,353.60
	0112000000	Livestock Resources Management and Development	25,000,000.00	21,462,646.40	3,537,353.60
1162103500			80,000,000.00	80,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	80,000,000.00	80,000,000.00	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 and Development	0.00	0.00	0.00
1162104400			60,000,000.00	59,999,702.30	297.70
	0112000000	Livestock Resources Management and Development	60,000,000.00	59,999,702.30	297.70
		Grand Total	6,677,402,800.00	6,012,276,155.80	665,126,644.20

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

Prepared By: _____

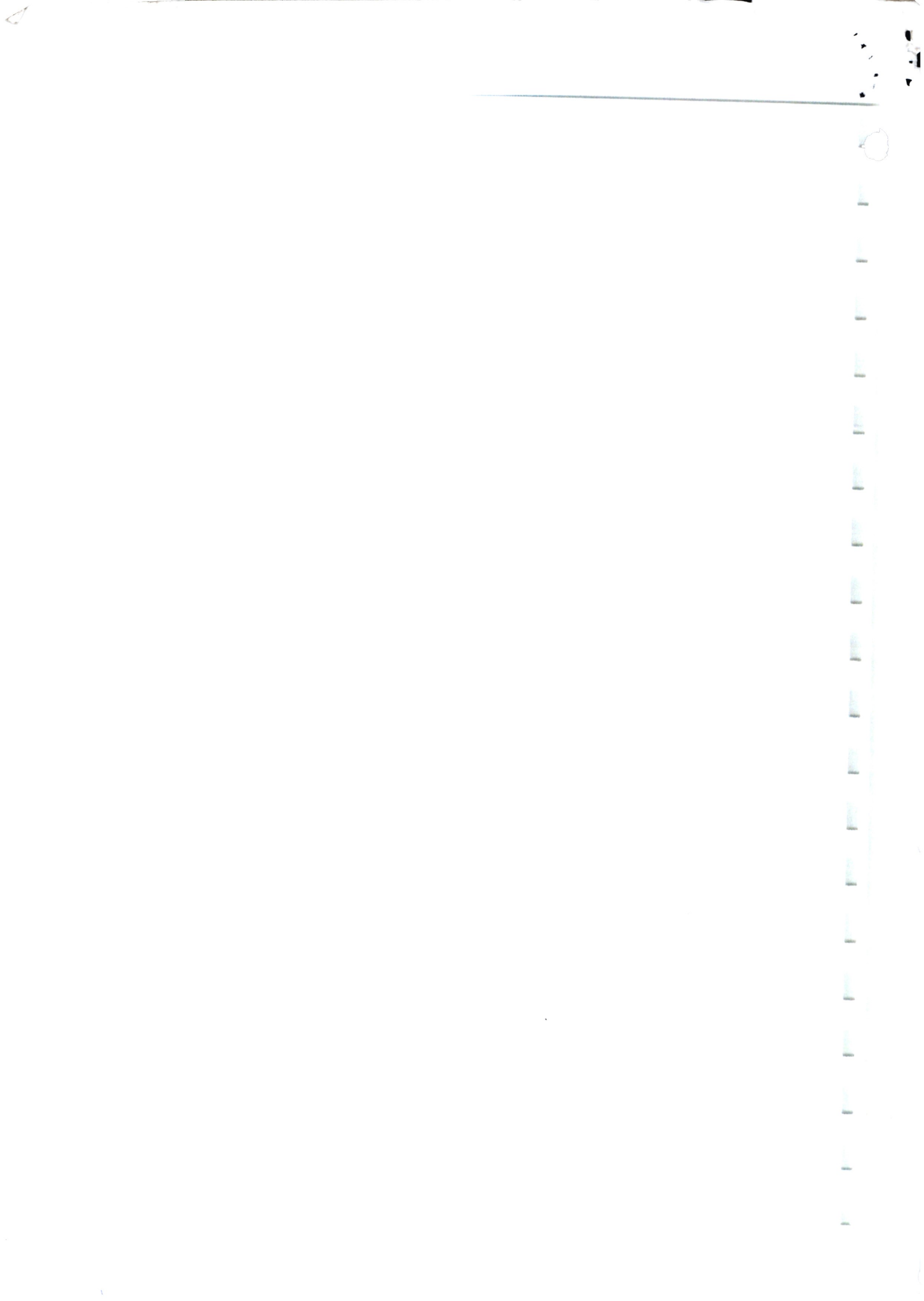
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes

Entity: 1162-State Department for Livestock

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	29,400.00	(29,400.00)
	0000000000	Default - Non Programmatic	0.00	29,400.00	(29,400.00)
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	6,677,402,800.00	6,012,246,765.80	665,156,044.20
	0112010000	Livestock Policy Development and capacity building Programme	1,888,795,203.00	1,813,531,505.45	75,263,697.55
	0112020000	Livestock Production and Management	1,108,747,132.00	1,031,193,336.85	77,553,796.15
	0112030000	Livestock Products Value Addition and Marketing	2,652,184,511.00	2,287,861,247.85	364,323,263.15
	0112040000	Food Safety and Animal Products Development	376,146,699.00	319,309,912.60	56,836,786.40
	0112050000	Livestock Diseases Management and Control	651,529,255.00	560,350,754.05	91,178,500.95
	0112060000		0.00	0.00	0.00
		Grand Total	6,677,402,800.00	6,012,276,155.80	665,126,644.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

