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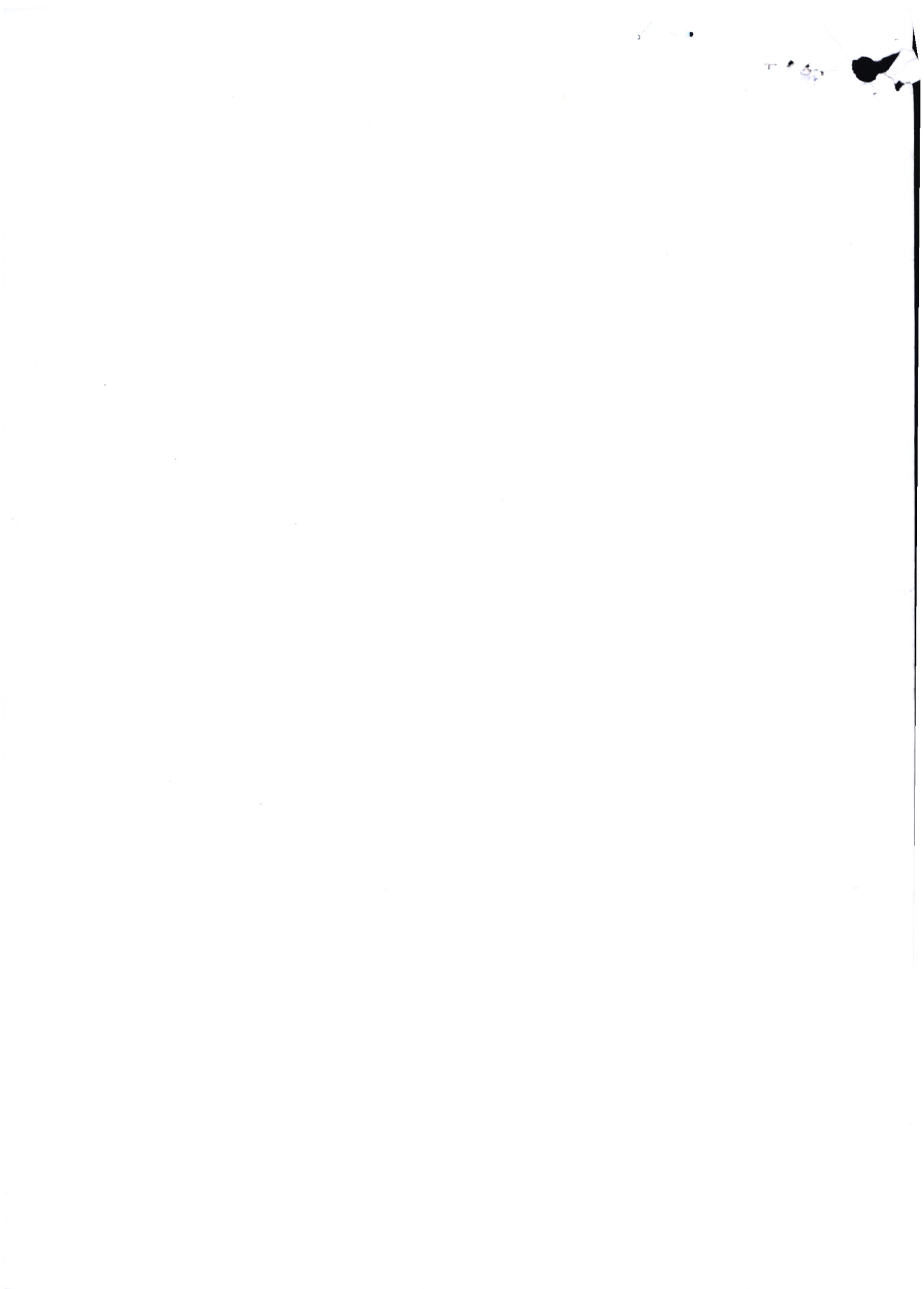
 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 08 APR 2026	DAY. Wed
TABLED BY	Hon. Emmanuel Chepkongor
CLERK-AT THE-TABLE:	Mado

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR LIVESTOCK
DEVELOPMENT**

**FOR THE YEAR ENDED
30 JUNE, 2025**





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

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional IPSAS Financial Statements/Prepared in accordance with the Accrual Basis of Accounting Method Under International
Public Sector Accounting Standards (IPSAS)

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025



Table of Contents

Page

1. Acronyms and Definition of Key Terms	ii
2. Key State Department for Livestock Development Information and Management	iii
3. Profile of Cabinet Secretary	vi
4. Profiles of Accounting Officer and Key Management	vi
5. Statement by the Cabinet Secretary	viii
6. Statement by the Accounting Officer	x
7. Statement of Performance Against Predetermined Objectives for FY2025/25	xiii
8. Governance Statement	xx
9. Management Discussion and Analysis	xxviii
10. Environmental and Sustainability Reporting	xxxii
11. Statement of Management Responsibilities	xxxv
12. Report of the Independent Auditor for the State Department for Livestock Development for the Financial Year 2024-2025	xxxvii
13. Statement of Financial Performance for the year ended 30 June 2025	2
14. Statement of Financial Position as at 30 June 2025	3
15. Statement of Changes in Net Assets for the year ended 30 June 2025	5
16. Statement of Cash Flows for the year ended 30 June 2025	6
17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June	8
18. Notes to the Financial Statements	12
19. Appendix	45

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

<i>CS</i>	<i>Cabinet Secretary</i>
<i>PS</i>	<i>Principal Secretary</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>PPE</i>	<i>Property Plant & Equipment</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>
<i>SC</i>	<i>State Corporations</i>
<i>TNT</i>	<i>The National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CFO</i>	<i>Chief Finance Officer</i>
<i>HAU</i>	<i>Head of Accounting Unit</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>IFMIS</i>	<i>Integrated Financial Management Information System</i>
<i>KELCOP</i>	<i>Kenya Livestock Commercialisation Project</i>
<i>TWENDE</i>	<i>Towards Ending Drought Emergencies</i>
<i>DRIVE</i>	<i>De-Risking, Inclusion and Value Enhancement of Pastoral Economies</i>
<i>AHITI</i>	<i>Animal Health and Industry Training Institute</i>
<i>KDB</i>	<i>Kenya Dairy Board</i>
<i>VMD</i>	<i>Veterinary Medicines Directorate</i>
<i>KAGRC</i>	<i>Kenya Animal Genetic Resource Centre</i>
<i>KVB</i>	<i>Kenya Veterinary Board</i>
<i>KENTTEC</i>	<i>Kenya Tsetse and Trypanosomiasis Eradication Council</i>
<i>KLDC</i>	<i>Kenya Leather Development Council</i>

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

2. Key State Department for Livestock Development Information and Management

(a) Background information

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

(b) Mandate

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

Vision: A sustainable and prosperous livestock sector

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

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

(c) Key Management

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

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

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 20XX and who had direct fiduciary responsibility were:

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

No	Designation	Name	Date of Appointment
1	Cabinet Secretary	HON. MUTAHI KAGWE	
2	Accounting Officer	HON. JONATHAN MUEKE	03/03/2013
3	Directorate of Veterinary Services	DR. ALLAN AZEGELE	20/01/1994
4.	Directorate of Livestock Production	BISHAR ELMI	03/07/1986
5.	Directorate of Livestock Policy, Research and Regulations	DR. CHRISTOPHER WANGA, PhD, MBA, MPH&E (EBS, MBS, OGW)	01/09/1997

(e) Fiduciary Oversight Arrangements

Audit committee activities

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

Public Finance Management Committee

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

Senior Management Committee

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

(f) Entity Headquarters

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

Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

3. Profile of Cabinet Secretary



Sen. Mutahi Kagwe, EGH is the current Cabinet Secretary for Agriculture and Livestock Development, having been sworn in on 17th January, 2025.

Sen. Kagwe is a consummate professional, a highly experienced leader in government affairs, and an accomplished entrepreneur with over four decades of experience gained in both the private- and public sectors. He served as the cabinet secretary (CS) for Health from 2020-2022 during the Covid-19 pandemic, and was globally acclaimed one of the Covid19 heroes for his stewardship of the sector during this unprecedented time. Kagwe is also one of Kenya's foremost ICT and Digital Economy champions, having laid the firm foundations for this when he served as the minister for Information and Communications from 2005-2007.

He has an exemplary legislative record, as the first Senator of Nyeri County (2013-2017) and Chair of the Senate's Education and Information Committee, and as the elected representative for Mukurweini constituency (2002-2007) when he was unanimously elected by his peers to chair the influential Finance, Trade, Tourism and Investment Committee (2003-2005). Beyond being a savvy entrepreneur with investments across several sectors, Kagwe has also had a stellar corporate career, rising through the ranks to serve as the Chief Commercial Director at the Standard Media Group.

Throughout his chequered career, and in private life, Kagwe has espoused the unimpeachable values of integrity, meritocracy, hard work, lifelong learning, inclusiveness, open communication, consensus-building, patriotism, collegialism and empathy. The holder of B.Com and MBA degrees, the serial winner of meritorious academic awards and professional accolades, an Elder of the Golden Heart (EGH) awardee, a committed family man, an avid golfer and reader, a believer in the bountifulness and latent potential of Kenyan youth, women & other marginalized groups.

4. Profiles of Accounting Officer and Key Management.

Accounting Officer and Key Management



Hon. Jonathan Mueke, CBS is the Principal Secretary, State Department for Livestock Development in the Ministry of Agriculture and Livestock Development, Republic of Kenya. As the Accounting Officer, he oversees 7 State Corporations and provides leadership in the development of the Livestock Industry, Livestock Policy Management, Veterinary Services and Disease Control, Livestock Marketing, Livestock Training and Research, and Animal Genetic Development. Hon. Mueke has over 25 years of leadership experience in both the private and public sectors and served as the first Deputy Governor of Nairobi City County between 2013 and 2017. Has 20+ years of senior management experience in the Information, Communication and Technology (ICT) sector across various businesses in Kenya and the United States of America as well as 13+ years of experience in the real estate sector.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

5. Statement by the Cabinet Secretary



I am pleased to present this summary highlighting the performance of the Agriculture sector, with a specific focus on the Livestock subsector, for the financial year 2024/2025. The Agriculture sector remains of paramount importance in Kenya's socio-economic landscape, serving as a cornerstone of the nation's development and livelihoods. With the majority of the Kenyan population directly or indirectly reliant on agriculture, the sector significantly contributes to employment, food security, and economic growth. Livestock continues to be a vital source of food and nutrition security, household income, and employment, engaging over 50 percent of the agricultural labour force. Additionally, it provides essential raw materials for agro-based industries and supports the livelihoods of more than 10 million Kenyans living in the Arid and Semi-Arid Lands (ASALs).

The Kenya Vision 2030 continues to identify Livestock as one of the key drivers of the economic pillar, expected to propel the economy to a projected 10 percent annual growth. The Livestock sub-sector's role in economic development remains significant, with Livestock production contributing 4.2 percent of the National Gross Domestic Product (GDP), as reported in the Economic Survey Report 2025. The sector's importance is further underscored in the implementation of the Government's Bottom-Up Economic Transformation Agenda (BETA), where Livestock is a key player in the Agriculture Pillar by focusing on three priority value chains: Leather, Dairy, and Meat. To fully actualize its economic significance and role in national development, the State Department for Livestock Development (SDLD) has continued to implement the Livestock Resources Management and Development Programme. This program, comprising five sub-programmes—Livestock Policy Development and Capacity Building; Livestock Production and Management; Livestock Products Value Addition and Marketing; Food Safety and Animal Products Development; and Livestock Diseases Management and Control—remains aligned with the Agriculture Sector Transformation Strategy (ASTGS), existing agricultural policies, and other regional and international commitments. These include the Sustainable Development Goals (SDGs), particularly SDG No. 2 on ending hunger, achieving food security, and promoting sustainable agriculture; Africa Agenda 2063; and the Comprehensive Africa Agricultural Development Programme (CAADP). Our approach is also guided by the UN global Food Systems Transformation

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

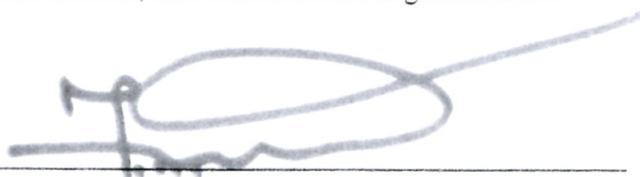
Agenda 2030, which offers emerging opportunities for Kenya, especially concerning the impact of climate change on agriculture.

During the last financial year, we realized the following key achievements: 5.3 Billion litres of milk were produced while 987 million litres were formally marketed; 35,830 jobs were created in the leather value chain and a total of 555MT and 19.5MT of meat and honey were produced respectively. Additionally, the department distributed 633,651 doses of bull semen and 23,452 doses of goat semen while producing 231,144 litres of liquid nitrogen to support artificial insemination services nationwide.

While disease outbreaks continued to pose challenges, I am pleased to report that during the year under review, the Ministry initiated the Mass Livestock Vaccination campaign against Foot and Mouth Disease (FMD) and Peste des Petits Ruminants (PPR), which are high-impact transboundary animal diseases that threaten national food security and international trade. A total of 38.3 million vaccine doses were administered across the country. These efforts are crucial to securing a sustainable and prosperous future for both our farmers and our nation.

I wish to extend my sincere appreciation to the Principal Secretary, Hon. Jonathan Mueke, and the dedicated staff of the State Department for Livestock Development, as well as our partners across government, research institutions, and development partners. Their unwavering commitment, expertise, and diligence have been instrumental in driving the sector's growth and resilience, particularly in the face of climatic variability. The success we have achieved is a testament to the dedication and expertise of our ministry staff and their collaborative partnerships with counties, research institutions, and international organizations.

Signed _____



Date _____

2nd Dec. 2025

Sen. Mutahi Kagwe, EGH
Cabinet Secretary,
Ministry of Agriculture and Livestock Development

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

6. Statement by the Accounting Officer



During the period under review, the State Department for Livestock Development (SDLD) continued to implement Kenya Vision 2030 Medium Term Plan IV, which identifies the agricultural sector—and particularly Livestock—as a key driver of the economic pillar, expected to propel the economy toward the projected 10 percent annual economic growth. In the implementation of the Government’s “Bottom-Up Economic Transformation Agenda” (BETA), the Livestock sub-sector remained central to achieving national food and nutrition security while providing raw materials for agro-industries, particularly within the leather, dairy and meat value chains. Globally, the Livestock industry contributes to achieving the Sustainable Development Goals (SDGs), particularly SDG 2, which aims to end hunger, achieve food security, improve nutrition, and promote sustainable agriculture.

The approved budget for SDLD for the FY 2024/25 was the total budget allocation of Kshs. 11,007 million which includes Kshs. 5,516 million for recurrent budget and Kshs. 5,491 million for the development budget. The actual expenditure for the year was Kshs. 9,723 million resulting in fund absorption levels of 88%. The Department implemented the Livestock Resources Management and Development Programme and five sub-programmes: Livestock Policy Development and Capacity Building; Livestock Production and Management; Livestock Products Value Addition and Marketing; Food Safety and Animal Products Development; and Livestock Diseases Management and Control.

During FY 2024/25, the Department operated under significant budgetary constraints, including austerity measures and budget cuts. Despite these challenges, notable progress was achieved. A total of 1,168 students graduated from Livestock training institutions against a target of 1,070, while 206,023 Tropical Livestock Units were insured under the DRIVE project, surpassing the annual target by 103%. Similarly, the Kenya Livestock Commercialization Project (KeLCoP) reached 83,963 households, and the TWENDE Project restored 101,734 hectares of rangeland, surpassing its target. In dairy development, 230 milk coolers were procured, with six installed by June 2025, and milk processing volumes reached 987 million litres, exceeding the target due to favourable rainfall and investments by processors and cooperatives.

The State Department continued to implement interventions aimed at improving animal genetics to enhance Livestock productivity and resilience. Efforts focused on the production and distribution of bull semen, goat semen, liquid nitrogen, and sexed semen to farmers, alongside plans to

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

operationalize embryo transfer technologies. However, performance was constrained by breakdowns in key equipment such as semen processing and liquid nitrogen plants in Kabete and Kirinyaga, as well as delays in the delivery of specialized inputs like imported straw printing ink. Despite these challenges, 633,651 doses of bull semen and 23,452 doses of goat semen were distributed, while 231,144 litres of liquid nitrogen were produced, supporting artificial insemination services across the country. As a mitigation measure to address shortfalls, the Department imported and distributed sexed semen in line with the Presidential directive, thereby sustaining breed improvement initiatives.

Progress was also made in Livestock disease control, with 38.3 million vaccine doses administered, and mass vaccination campaigns against FMD and PPR initiated. Veterinary investigation laboratories were equipped, and microbiology sections were refurbished through support from partners, while surveillance was intensified due to emerging outbreaks. However, critical projects such as the completion of the Bachuma and Lamu Livestock Export Zones, the BSL-3 Laboratory at Kabete, the Leather Science Institute, and the refurbishment of regional laboratories faced delays due to budget cuts.

On the policy and legislative front, significant progress was recorded. The Food and Feed Safety Coordination Bill was passed by the National Assembly and is pending Senate concurrence. Several key Bills—including the Animal Health Bill, Veterinary Public Health Bill, Animal Welfare and Protection Bill, Dairy Industry Bill, and Veterinary Professionals and Medicinal Products Bill—were processed and submitted for Attorney General and Cabinet consideration. Draft regulations covering animal identification, feeds, apiculture, poultry, pig industry, Livestock marketing, and training institutions were also developed.

Despite these milestones, the sub-sector faced various constraints, including inadequate budgetary allocation, high cost of production inputs, weak collaboration between the National and County Governments in data sharing and implementation, lengthy policy formulation processes, and inadequate infrastructure for markets and training. Climate-related shocks such as droughts and floods further undermined Livestock productivity, particularly in ASAL regions.

To address these challenges, the Department recommends safeguarding budgetary allocations for priority programmes, adopting alternative financing mechanisms such as PPPs, strengthening

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

collaboration with counties and stakeholders, embracing climate-smart technologies, modernizing training institutions, and incentivizing medium- and large-scale commercial Livestock farming. The Department is also enhancing digitization for service delivery, early warning, and Livestock traceability systems, while intensifying research, surveillance, and adoption of superior genetic technologies.

In conclusion, the Livestock sector continues to play a pivotal role in Kenya's economic transformation by enhancing food and nutrition security, creating jobs, generating household incomes, and driving export growth. With strengthened policy, institutional, and financing frameworks, and enhanced collaboration across all levels of government and stakeholders, the Livestock sub-sector is well-positioned to accelerate the realization of Kenya Vision 2030, the BETA agenda, and the Sustainable Development Goals.

I wish to extend my sincere appreciation to the Directors of the technical Directorates, the leadership of our Semi-Autonomous Government Agencies (SAGAs), training institutions, and the dedicated staff of the State Department for their unwavering commitment in driving the Livestock development agenda.

Signed: _____



Date: _____

20/11/2025

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

7. Statement of Performance Against Predetermined Objectives for FY2025/25

Programme: Livestock Resource Management and Development

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

Introduction

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

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

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

Progress on the attainment of Strategic Objectives through Performance Contracting:

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Progress on the attainment of Strategic Objectives

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Livestock Resources Management and Development	To provide an enabling policy, legal and institutional framework for Livestock resource development.	Enabling environment for Livestock industry development	Livestock Bills developed/reviewed	Animal Health Bill; Veterinary Public Health Bill; Animal Welfare and Protection Bill; Animal Production Professionals and Technicians Bill were finalized, presented to the Cabinet and forwarded to Attorney General for onward submission to the Parliament; and Veterinary Surgeons and Veterinary Paraprofessionals Act Reviewed (Veterinary Practice Bill 2024) was subjected to stakeholders	The Bills were at various stages of development.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				consultation and national validation and ready for submission to Attorney General for onward submission to the Parliament; and Draft Dairy Industry Bill was subjected to national validation;	
			Livestock Regulations developed/reviewed	Livestock Identification and Traceability Regulations was forwarded to Cabinet for approval and onward forwarding to Parliament	The Regulations support effective trade in Livestock
			Livestock Plans/Strategies developed/re	Livestock Master plan developed	Livestock data was collected in the household level through farmer registration/profile initiatives

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
			viewed		
	Increase production and productivity	Improved Livestock production and productivity	Share of Livestock sector contribution to GDP (%)	4.2	Improvement was attributed to increase in marketed value of Livestock and Livestock products
			Average milk yield per cow day (Litres)	4.5	There was gradual uptake of modern breeding technologies.
			Amount of milk produced (Million litres)	5,334.8	Increase in milk production was as a result of favourable weather conditions that resulted to improved pastures and fodder.
			Percentage change in post-harvest losses in milk (%)	5	Reduction in milk post-harvest losses was attributed to gradual utilization of the installed 350 milk coolers countrywide.
			Quantity of	7,399.0	There was inadequate capacity due to incomplete Kenya

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
			leather produced (MT)		Leather Industry Park - Kenanie
			Jobs Created in the leather value chain	1,290	There was inadequate capacity due to incomplete Kenya Leather Industry Park - Kenanie among other common manufacturing facilities for leather products.
			Average carcass weight per cow (Kgs)	127	Improvement in average carcass weight per cow was attributed to gradual uptake of modern Livestock breeding technologies
			Amount of meat produced (MT) ('000')	555	The meat source was cattle, sheep/goat, camel, donkey, pigs, chicken and rabbits.
			Amount of honey produced (MT ('000'))	19.5	There was delays in establishment of bulking sites and

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
		Enhanced control of Livestock diseases and pests	No. of tsetse surveillances conducted	4	Surveillance done for Contagious Bovine Pleuro Pneumonia, Foot and Mouth Disease, Highly Pathogenic Avian Influenza and Rift Valley Fever.
		Enhanced diagnostic capacity for animal diseases	Completion and equipping of BSL 3 laboratory (%)	82% completion level	The progress was delayed due to unavailability of funds
		Increased production of vaccines for prevention of Livestock	No. of doses of vaccines administered	38 million	Vaccines produced by Kenya Veterinary Vaccines Production Institute (KEVEVAPI)

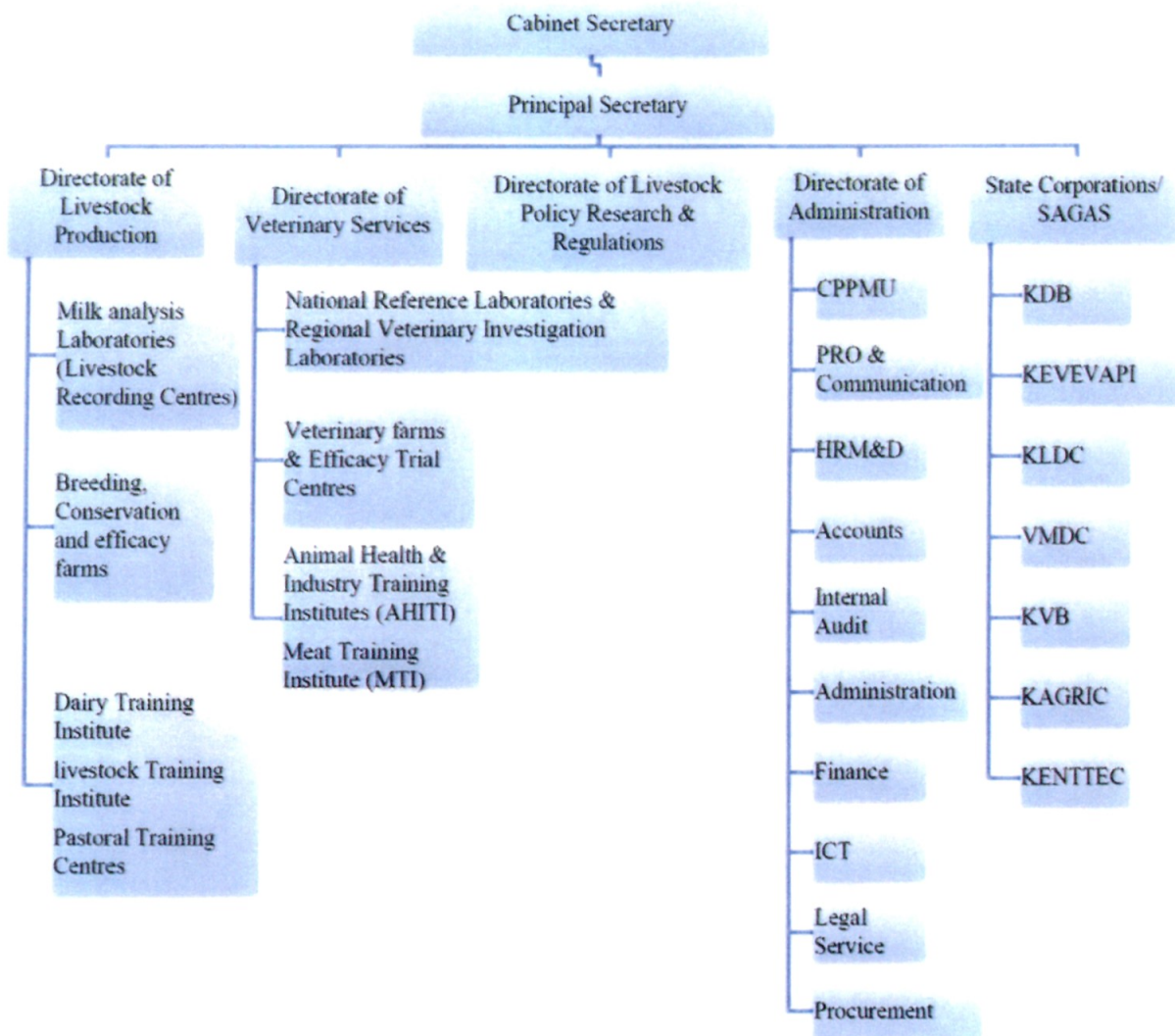
STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
		diseases			
	Improve market access and trade	Increased Livestock enterprise commercialization	Feedlots established	Construction of 2 feedlots were completed in Kiburu, Meru County and Hadado in Wajir County	
			Volume of milk processed (Million Litres)	881.86	Marketed milk production rose by 6.9% as a result of improved pastures and fodder and implementation of Dairy Industry Regulations 2021.
	Improve resilience for ASAL communities	Improved livelihoods in ASAL	Area of rangeland restored or protected (HA)	101,734	Target surpassed by 1,734 hectares (1.7%). Achievement attributed to adoption of advanced restoration techniques adequate rainfall and timely procurement of grass seeds and tree seedlings. Better involvement of schools and community groups also enhanced the achievement.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

8. Governance Statement

Organogram of the State Department for Livestock Development



STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Management Committees Established

1. *Public Finance Management Standing Committee*
 - ensuring that there is prioritization on resources
 - regularly reviewing, monitoring budget implementation and
 - advice on the entities accounts
 - identifying risks and implementation of appropriate measures to manage such risks or anticipated changes impacting on the entity;
 - reviewing on a regular basis the adequacy and integrity of the entity's internal control,
 - (monitoring timely resolution of audit issues

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

3. *Project Implementation Committee*
 - Track implementation of development projects
 - Advice on implementation of development projects particularly on
 - prioritization
 - Coordinate the various players involved for effective implementation
 - of development projects

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

5. State Department Performance Management Committee

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

Audit Committee

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

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

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

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

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

RISK MANAGEMENT POLICY FRAMEWORK

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

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

COMPLIANCE WITH LAWS AND REGULATIONS AMONG OTHERS

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

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

Key Statutes

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Legal Instruments that Establish State Corporations under SDDL

S/ N o	Name of State Corporation	Establishment Instrument
1.	Kenya Veterinary Vaccines Production Institute (KEVEVAPI)	Regulation for the establishment of KEVEVAPI
2.	Kenya Dairy Board (KDB)	The Dairy Industry Act Cap 336
3.	Kenya Veterinary Board (KVB)	
4.	Veterinary Medicines Council (VMC)	Regulation for the establishment VMD
5.	Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)	
6.	Kenya Animal Genetic Resources Centre (KAGRC)	1. Regulation for the establishment of CAIS (1946) 2. Regulation for the establishment KAGRIC (2011)
8.	Kenya Leather Development Council	Kenya Leather Development Council Order, 2011



STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Policies

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

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

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STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

	<p style="text-align: center;">L.N. 85/2006</p> <p>e) Areas Prescribed Under Regulation 1 [L.N. 289/1961, L.N. 191/1962, L.N. 113/1964, L.N. 114/1964.]</p> <p>f) Dairy Industry (Election of Delegates) Regulations [L.N. 511/1959.]</p> <p>g) Prescribed Areas Under Regulation 1961 [L.N. 290/1961, L.N. 192/1962, L.N. 455/1962, L.N. 521/1962, L.N. 565/1962, L.N. 329/1964, L.N. 382/1964, L.N. 60/1966, L.N. 21/1969.]</p> <p>2. Cattle Cleansing Act (Prescription of Effective Tick Destroying Agent), 2003</p> <p>3. The Veterinary Surgeons and Veterinary Paraprofessionals Act 2011</p> <p>4. The Veterinary Surgeons and Veterinary Paraprofessionals Regulations [Legal Notice 48 of 2013]</p>	
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STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

9. Management Discussion and Analysis

During the Financial Years (FY) 2022/23-2024/25, the approved budget for SDDL was Kshs. 31,412 million with expenditure of Kshs. 27,964 million resulting to 89 % absorption level. In FY 2022/23, the budget allocation was Kshs. 8,777 million which consist Kshs. 4,407 million for recurrent budget and Kshs. 4,370 million development budgets. The actual expenditure was Kshs. 7,559 million resulting to 86% funds absorption level. In FY 2023/24, the budget allocation was Kshs. 11,628 million which composed of Kshs. 5,934 million recurrent budget and Kshs. 5,694 million development budget. The actual expenditure was Kshs. 10,682 million resulting to 91.86% funds absorption level. In FY 2024/25, the budget allocation was Kshs. 11,007 million which composed of Kshs. 5,516 million recurrent budget and Kshs. 5,491 million development budget. The actual expenditure was Kshs. 9,723 million resulting to 88% absorption level.

The major achievements during FY 2022/23-2024/25 on Livestock policy development and capacity building included: The Veterinary Policy Sessional Paper No. 2 of 2020 and Livestock Policy Sessional Paper No. 3 of 2020 were approved by Parliament; Leather Development Policy and Livestock Insurance Policy were developed and forwarded to the Cabinet. On legal frameworks; Livestock Bill 2023 resubmitted to the Attorney General (AG), Dairy Industry Act (Cap. 336) Reviewed-Draft Bill in place; The Animal Health Bill, 2023; the Veterinary Public Health Bill, 2023; and the Animal Welfare and Protection Bill, 2023 was submitted to the AG; Hides Skins and Trade Industry Act reviewed awaiting processing by the AG through a Miscellaneous Amendment Bill; Veterinary Surgeons and Veterinary Paraprofessionals (VSVP) Act 2011 reviewed to Veterinary Practicing Bill, 2023 awaiting stakeholder engagement; Draft Animal Production Professionals (APP) Bill, 2023 subjected to stakeholder engagement and national. In regard to regulations, Veterinary Surgeons and Veterinary Paraprofessionals (VSVP) Act 2011, (Veterinary Medicines Directorate) (Amendment) Regulations 2023) was finalized and gazetted; LITS Regulations finalized awaiting gazettelement and Draft Livestock Regulations undergone public stakeholder engagement and awaiting national validation. On Livestock Master Plan development, Livestock infrastructure data was collected and household Livestock baseline data collected commenced.

On institutional strengthening, veterinary investigation laboratories, Livestock industry training institutions, Livestock farms and stations infrastructure were modernized. Establishment of Kenya Veterinary Board Resource Centre was completed. To strengthen institutional capacity; 3,436

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

students graduated from Livestock industry training institutions, 3,441 animal health interns engaged and 4,263 Livestock value chain actors were trained.

To increase Livestock production and productivity; 2.23 million straws of bull semen and 85,776 of goat semen were produced and distributed, 882,000 litres of liquid nitrogen was produced and distributed; Dairy Goat Artificial Insemination Centre and Construction of Embryo transfer laboratory were completed; hatchery and poultry house for multiplication of indigenous chicken at Marimanti in Tharaka Nithi County was established and pig multiplication units were completed at Ngong and Dairy Training Institute in Naivasha. To improve livelihood resilience of pastoralists a total of 709,499 Tropical Livestock Units were insured against drought in ASAL areas, 101.3 million doses of Livestock vaccines were administered, and 101,734 hectares of rangelands restored/protected.

To promote Livestock and Livestock products market access: 3 model feedlots were completed at Chemongoch in Baringo County, Kiburu in Meru County and Hadado in Wajir County. To promote agro-industry, 2,860 million litres of milk were formally marketed. To increase investment on hides, skins, leather and leather products industry, civil infrastructure was developed at Leather Industrial Park in Kenanie, Machakos which comprise a Common Effluent Treatment Plant and industrial warehouse were developed to 85% completion level.

To enhance Livestock disease and pest management, Lamu Livestock Export Zone was initiated and Livestock Export Zone at Bachuma-Taita Taveta County was at 72% completion rate; 77.2 million doses of assorted vaccines for Livestock were produced; and tsetse and trypanosomiasis were suppressed in 6 belts. To enhance animal diseases diagnosis, 8 veterinary laboratories were audited for ISO 17025:2017 accreditation while 8 regional and satellite laboratories were rehabilitated; Bio-Safety Level 3 (BSL3) Laboratory at Kabete Central Veterinary Laboratories (CVL) attained 82% completion level.

During the 2026/27 - 2028/29 MTEF period, the SDDL will continue to implement the Livestock Resources Management and Development Programme and the five sub-programmes. The programme aims at realization of the agricultural pillar under “**Bottom-Up Economic Transformation Agenda**” key priority programmes in dairy, leather and meat value chains among other MTP IV programmes. In the Leather Value Chain Development, the State Department targets to increase incomes from Kshs. 15 Billion to 120 Billion by 2027; Increase job opportunities from 17,000 to 100,000; avail 3 million

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

hides and 18 million skins to tanneries annually and train flayers in 2,102 slaughter points. The interventions for delivery of the expected outcomes includes: Completion and operationalization of the Kenya Leather Industrial Park, Kenanie is expected to double the tanning capacity for both wet blue and finished leather; establish Leather Science Institute, Ngong among others.

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

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

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

On Animal Genetic Improvement, the State Department will produce and distribute 5 million doses of bull semen; 2 million litres of liquid nitrogen produced; 500,000 doses of goat semen doses produced and distributed and 2 million doses of sexed semen produced and distributed. To actualize the aspiration, Dairy Goat AI Centre at Ndomba, Kirinyaga will be completed and commissioned;

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Embryo Transfer and Sexed Semen Production Centre will be established and 4 liquid nitrogen plants will be installed in Eldoret, Nyahururu, Meru and Kakamega.

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

10. Environmental and Sustainability Reporting

Sustainability Strategy and Profile

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

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

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

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

b) Employee Welfare

1. Recruitment and Hiring process

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

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

2. Improving skills and Managing careers

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

3. Appraisal and Rewards Systems

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

c). Operational practices

Responsible supply chain and supplier relationship was observed through:

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

d). Community Engagements-

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

Local communities assist the State Department with information that support livestock disease surveillance. On the other hand, the State Department supports County Government and local

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

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

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

11. Statement of Management Responsibilities

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

The Accounting Officer in charge of the *State Department for Livestock Development* is responsible for the preparation and presentation of the State Department for Livestock Development financial statements, which give a true and fair view of the state of affairs of the STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT for and as at the end of the financial year (period) ended on June 30, 20xx. 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 STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT, (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 STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *State Department for Livestock Development* accepts responsibility for the State Department for Livestock Development financial statements, which have been prepared on the Accrual 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 Development* financial statements give a true and fair view of the state of State Department for Livestock Development transactions during the financial year ended June 30, 20xx, and of the State Department for Livestock Development financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the *STATE DEPARTMENT FOR LIVESTOCK*

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

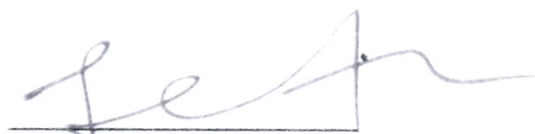
DEVELOPMENT, which have been relied upon in the preparation of the State Department for Livestock Development financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the *State Department for Livestock Development* confirms that the STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department for Livestock Development 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 State Department for Livestock Development 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 Development* financial statements were approved on 20/11 2025 and signed by:

Signed:



Date:

20/11/2025

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

REPUBLIC OF KENYA



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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of State Department For Livestock Development set out on pages 2 to 77, which comprise of the statement of financial position as at 30 June, 2025, and the statement of statement of financial performance, statement of changes in net assets, statement of cash flows

and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of State Department For Livestock Development as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1.0. Revenue-Other Incomes

1.1 Understatement of Revenue

The statement of financial performance and Note 8 to the financial statement reflects Kshs.1,702,062,343 for other income. Included is Kshs. 838,340,899 for administration fees and charges which excludes Kshs. 126,627,657 revenue generated by an Institute under the State Department.

Further, the e-citizen statement for Appropriation in Aid (AIA) generated from various activities i.e., student fees from; dairy training institutes, livestock training institutes, pastoral training centers, animal health & industry training institutes and meat training institute were not provided for audit verification.

1.2. Undisclosed Over-Collected Appropriation in Aid (AIA)

The statement of financial performance and Note 8 to the financial statements reflects Kshs.1,702,062,343 for other incomes. Review of confirmation records on actual collections by the institutes under State Department revealed an actual total collection of Kshs.1,779,516,452 resulting to undisclosed collection of Kshs.77,454,109.

In the circumstances, the accuracy and completeness of Kshs.1,702,062,343 in respect to other incomes could not confirmed.

2. Unconfirmed Expenditure on the Amount Transferred to ZEP - RE

The statements of financial performance and as disclosed under Note 11 reflects transfers to other Government entities of Kshs.5,881,458,145. Included in this amount is Kshs.1,500,000,000 in respect of transfers to ZEP-RE for facilitation on increased access to drought index insurance to pastoralist alongside payments and savings accounts to protect livestock assets and reduce overall losses when droughts occur.

However, review of ZEP-RE (PTA Reinsurance Company) receipts revealed the entity received a total of Kshs. 5,100,000,000 spread across three (3) financial years. Kshs.1,400,000,000 (2022/2023), KShs.2,200,000,000 (2023/2024) and

Kshs.1,500,000,000 (2024/2025) from de-risking, inclusion and value enhancement of pastoral economies in the horn of Africa (DRIVE).

The Reinsurance Company was to prepare financial statements on annual basis and subsequently hire an independent external auditor to audit the financial statements subjected to authorization by the Auditor-General of Kenya as per Article 8.1(b) of the subsidiary grant agreement between the Government of Kenya and PTA Insurance Company. Review of the documents revealed that ZEP-RE has not prepared the financial statements for the three (3) financial years and it is not possible to confirm how the disbursed funds were accounted.

In the circumstances, ZEP-RE was in breach of the financing agreement. Also, it was not possible to confirm whether Kshs. 1,500,000,000 was utilized for the intended purpose

3. Unsupported Adjustment

The statement of changes in net assets reflects a balance of Kshs.359,434,409. Included in this balance is Kshs.29,132,919 in relation to adjustments to recognize assets and liabilities. However, the adjustment was not supported with documentary evidence.

In the circumstances, the occurrence, accuracy and completeness of Kshs. 29,132,919 could not be confirmed.

4. Over- expenditure on Employee Costs

The statement of financial performance and Note 9 to the financial statements reflects employee costs of Kshs.1,536,216,729. However, it was noted that the actual budget for employee costs was Kshs.1,494,058,030 implying there was expenditure of Kshs.42,158,699 above the budget provision. Management did not provide proof of reallocation or any approvals that facilitated the over expenditure.

In the circumstances, the accuracy, completeness and regularity of Kshs.42,158,699 spent on employee costs could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflect final receipts budget and actual on comparable basis of Kshs.11,007,481,254 and Kshs.10,647,854,726 respectively, resulting in under-funding of Kshs.359,626,528. Similarly, the State Department spent Kshs.10,724,739,632 against actual receipts of Kshs.10,647,854,726 resulting to an Over-expenditure of Kshs.76,884,905.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the report on financial statements, lawfulness and effectiveness in use of public resources, and effectiveness of internal controls, risk management and governance, respectively. Review of the status during audit of the entity in 2024/2025 revealed that the matters remained unresolved as detailed in **Appendix 1**.

Other Information

Management is responsible for the Other Information set out on page i to xxxvii which comprise of Key Entity Information and Management, Profile of Cabinet Secretary, Profile of Accounting Officer and Key Management, Cabinet Secretary's Statement, Statement of the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report,

I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Restocking Programme-Galla Goats in Sixteen (16) Counties

The statement of financial of performance and Note 10 to the financial statements reflects an amount of Kshs.3,698,890,546 in respect of use of goods and services. Included in this amount is other operating expenses totaling to kshs.1,624,609,046 which further includes purchase of certified seeds, breeding stock and live animals totaling Kshs.986,569,621. Review of procurement documents revealed that State Department allocated an amount of One Billion (Kshs.1,000,000,000,000) in the financial year 2024/2025 for the purpose of restocking programme in Sixteen (16) Arid and Semi-Arid Counties (Wajir, Kitui, Isiolo, Samburu, Mandera, Makueni, Marsabit, Tana River, Turkana, Garissa, Kajiado, Baringo, Kwale, Kilifi, Meru, and West Pokot). The Tender was awarded to eight (8) suppliers through restricted tendering method of procurement.

Review of copies of tender documents and procurement files revealed;

- i. The requisition for supply of breeding goats was done prior to the identification of the targeted beneficiary. Therefore, it was not clear how the Department came with the estimates on the budget, number of goats to procure and the affected areas or regions, according to the approved procurement plan.
- ii. The State Department had planned to procure a total of fifty-seven thousand, six hundred (57,600) galla goats at an amount of Kshs. 864,000,000. However, review of the distribution lists for the procured goats in the sixteen (16) counties revealed that a total of fifty-three thousand (53,000) goats were procured and distributed at a total cost of Kshs. 795,000,000. It was not clear as why the State Department did not procure a total of 57,600 goats as earlier planned despite the fact that the budget was available for the same.
- iii. The restocking programme was not based on any documented legislation nor an approved cabinet paper hence it was not clear how the programme was operationalized.
- iv. The detailed list of the actual individual beneficiaries of the procured goats with their personal details indicating name, ID number, phone number, county, sub-county, location and ward were not provided for audit review.

In the circumstances, value for money and propriety of Kshs.795,000,000 could not be confirmed and it is not clear whether the beneficiaries benefited from the restocking program.

2. Construction of Chandarua-Hadado Haberi Ward in Wajir County

The statement of financial performance and Note 10 to the financial statements reflects Kshs.3,698,890,546 for use of goods and services. Included is Kshs. 154,478,260 for routine maintenance-other asset, which further includes Kshs.32,496,984 paid to the contractor for construction of Chandarua-Hadado model feedlot. An examination of the procurement documents and payment vouchers availed in support of the construction of Chandarua-Hadado Haberi Ward Beef feedlot and Borehole in Wajir County at a contract sum Kshs. 99,994,428 revealed that there was

no evidence of public participation having been done before identification of the project.

Further, the method of procurement that was used was restricted tendering instead of the recommended open tender as the conditions did not warrant the use of restricted tendering as there was no evidence in the authority dated 2 February, 2024 to use alternative procurement method to confirm that the item was specialized in the procurement plan. However, physical verification of the project in July, 2025 revealed the following anomalies;

- i. The eight (8) units of 10,000 litre plastic tanks had not been installed
- ii. The feed runways exhibited extensive cracks on the floor surface, peeling paint, unfinished plaster works on structural walls
- iii. Water troughs had not been installed with gate valves and ball valves and were not operational
- iv. The five (5) tonne weighing platform had not been installed
- v. The compaction of footpaths with 150mm hardcore layers had not been done
- vi. The feed processing equipment, fodder size reduction machine, feed mixer complete with pelletizer valued at Kshs.3,000,000 remained unassembled, untested and not in use.

In the circumstances, the occurrence and value for money of Kshs.32,496,984 could not be confirmed.

3. Distribution of Newly Procured Bulk Milk Coolers

The statement of financial position and Note 14 to the financial statement reflects Kshs.1,588,440,970 for property, plant and equipment. Included in the amount is Kshs.1,428,551,680 for purchase of bulk milk coolers. Review of records revealed that the State Department awarded the contracts to two (2) suppliers to supply and deliver two hundred and thirty (230) bulk milk coolers of capacities 1000litres (100 No.), 2000 Litres (100 No.), 5000Litres (25 No.) and 10000 Litres (5 No.) respectively at a total contract sum of Kshs.1,428,551,680, to be distributed to thirty-two(32) Counties across the Country. Review of records and physical verification revealed that the coolers were delivered on 6 June, 2025 and distribution was ongoing. However, review of the approved distribution/ allocation list for the newly procured bulk milk coolers revealed the following observations:

- i. The Department had allocated additional coolers to Bungoma, Nakuru, Uasin Gishu, Meru, Kericho, Narok, Kajiado, Machakos and Kisumu counties despite the fact that these counties were still having non-operational milk coolers from the prior distribution
- ii. Seven (7) coolers distributed to seven cooperative societies in four (4) counties namely Elgeyo Marakwet, Kiambu, Nyeri and Meru were not operational since they needed a three-phase electricity connection and the accompanying accessories to the milk coolers including the generator to assist in power supply had not been delivered by the State Department at the time of the audit verification.
- iii. Kapkitony Farmers' Cooperative Society in Elgeyo Marakwet, the County Government of Elgeyo Marakwet had branded the cooler with its logo yet the Cooler worth Kshs.8,702,000 was purchased and installed by National Government raising risk of duplication.

In the circumstances, the value for money of Kshs 1,428,551,680 could not be confirmed.

4. Construction of Livestock Training Institute in Baringo County-Phase I

The statement of financial performance and Note 10 to the financial statements reflects Kshs. 3,698,890,546 for use of goods and services. Included is Kshs.1,624,609,046 relating to other operating expenses which further includes Kshs.49,980,000 paid to the contractor for construction of Livestock Training Institute in Baringo County -Phase I at a contract sum of Kshs.49,980,000. Review of the project implementation status report provided by the State Department indicated that the project was complete and ready for use. Physical inspection on 1 October, 2025 revealed that the project was 90% complete, the contractor was not on site and there was no sign of ongoing works. The project also lacked a provision for teachers' toilets and a ramp for people with disabilities.

In the circumstances, the value for money of Kshs.49,980,000 could not be confirmed.

5. Construction of Three Ways Water Pan in Baringo County

The statement of financial performance and Note 10 to the financial statements reflects Kshs.3,698,890,546 for use of goods and services. Included is Kshs.1,624,609,046 relating to other operating expenses which further includes Kshs.19,899,220 paid to the contractor for construction of three ways water pan at Saimo Soi Ward in Baringo North Sub- County, Baringo County at a contract sum of Kshs.19,899,220 on 15 May, 2025, with contract period of four (4) months and expected completion date of 14 August, 2025.

The total payments as at the time of audit for certified works was Kshs.17,909,298 excluding retention (Kshs.1,989,922) as per Interim certificate No. 1 dated 23 June, 2025.

A certificate of practical completion was issued on 23 June, 2025 by State Department for Public Works indicating that the project was complete. However, a project verification carried out on 01 October, 2025 revealed that even though the project was done to completion:

- i. There were visible cracks on the walls of the water pan caused by the foundation having not been laid properly by compacting and use of lime to prevent cracks upon passage of water into the collection point.
- ii. The water pan was positioned at a banditry prone area and upon interviewing some of the residence of the area it was clear that the project may not be of benefit to the intended users as they were afraid of watering their livestock at the water point due to the continued insecurity and theft of animals by bandits.
- iii. Land scaping around the project had not been done

In the circumstances, residents/beneficiaries may not have benefited from the investment and therefore, value for money may not be realized.

6. Unconfirmed Land Ownership

The project verification exercise conducted between 30 September, 2025 and 03 October, 2025 on various projects implemented by the State Department in various

parts of the country revealed that four (4) projects namely, construction of Livestock Training Institute in Kitui, construction of Livestock Training Institute in Baringo, construction of modern feed lot including solar powered borehole at Yatta B2 cooperative ranch in Kitui and construction of a three way water pan in Baringo at a total cost of Kshs.166,676,206 were constructed on parcels of land which had no title deeds.

In the circumstances, the ownership of the parcels of land on which the four (4) projects were constructed could not therefore be confirmed.

7. Construction of Bed Level Drifts for Kibiru Beef Feedlot Access Road

The statement of financial position and Note 14 to the financial statements reflects Kshs.1,588,440,970 for property, plant and equipment. Included is Kshs.29,304,612 paid to a contractor for construction of bed level drifts for Kibiru Beef Feedlot access road at a sum of Kshs.29,304,612. The progress reports indicated 100%. However, project verification carried out on 2 October, 2025 revealed that works valued at Kshs.7,668,450 were never executed which includes the grand summary under Bill no.2 - measured works included Kshs 3,390,450 for the construction of gabions boxes and mattresses as directed by the engineer and Kshs 4,278,000 for the installation of road Krebs comprising 100*125 mm precast concrete channels and 250*125 mm precast concrete Krebs laid on 100mm thick concrete haunching. Further, Kshs.7,997,889 was paid to a contractor for construction of general store for Kibiru Feedlot with a contract sum of Kshs.7,997,889. The physical progress stood at 100%. However, a project verification carried out on 2 October, 2025 revealed the following observations,

- i. The feedlot external infrastructure including the elevated water tank had leaks that continued even after attempted repairs, indicating poor workmanship.
- ii. The chain link fencing of paddocks was constructed using low density mesh wire compromising the strength, durability and security integrity of the enclosure
- iii. The water trough was leaking suggesting improper installation and poor sealing which undermines its functionality and may lead to water wastage
- iv. The general store building exhibited defective finishes including uneven plastering, cracks on the walls and poor drainage around the structure.

In the circumstances, the value for money of Kshs.29,304,612 could not be confirmed.

8. Failure to Remit Levy to the Public Procurement Regulatory Authority

The statement of financial performance and Note 10 to the financial statements reflects Kshs. 3,698,890,546 for use of goods and services. An analysis of contract awards during financial year 2024/2025 revealed that State Department of engaged two hundred and forty-four (244) suppliers for various goods and services amounting Kshs. 2,653,632,065. However, it was observed that State Department did not remit Kshs 796,089 to the public procurement regulatory authority (PPRA) as required, Contrary to circular ref: PPRA/DG/03/1 VOL.IV (1) dated 7 August, 2025 which requires procuring entities to deduct a levy of 0.03% of the contract sum from suppliers and remit it to public procurement regulatory authority (PPRA) through e-citizen platform.

In the circumstances, Management was in breach of the law

9. Delay in Development and Implementation of Livestock Master Plan

Examination of the Approved Strategic Plan for State Department revealed that, the development and implementation of the Livestock Master Plan was to be done within five (5) years starting from financial year 2022/2023 with the aim of designing a guide on sustainable development of the livestock sector and attract targeted investments across the forty-seven (47) counties.

Further, there was another signed contract document between State Department under De-risking, Inclusion and Value Enhancement of Pastoral Economies Project (DRIVE) Project and Tegemeo Institute of Agricultural Policy and Development for the same program of Generating Household Livestock Resources Data at a contract sum of Kshs.81,573,649. The contract document did not state the counties the project is to be carried out. Therefore, there may be duplication of activities and deliverables from these consultancies. Further, this might be a case of double payment for activities already paid for.

In the circumstances, the value for money of Kshs.81,573,649 could not be confirmed.

10.0 Human Resource

10.1. Staff in Acting Position

Examination of Human Resource records revealed that the Public Service Commission appointed five (5) officers to the post of principal in acting capacity on 30 April, 2025 via memo Ref. No. PSC/12/VOL 1/98). However, the Department did not provide documents communicating the appointments to the specific officers and the specific acting allowance due. The memo also required that the entity provides a formal request with respective job requirements for the vacant posts within 14 days to facilitate advertisements of the posts for competitive filling which was not provided for review.

In the circumstances, Management was in breach of Public Service Commission guidelines.

10.2. Staff with Disability

Staff with disability in the State Department were found to be 1.9% (22 out of 1161) of the total staff. This was below the required percentage by the 5% of the PSC 2016 HR policy. Further, it was noted that the entity did not recruit people with disability for the recruitment during the year.

In the circumstances, Management was in breach of the law

10.3. Over-Commitment of Salary

Examination of the IPPD payroll indicated that fifty-four (54) staff received less than a third of their salary for the sampled months of April, July and December, contrary to the requirements of part C.1 (3) of the PSC HR policy of 2016.

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

11. Non- Compliance with Motor Vehicle Management

The statement of financial position and Note 14 to the financial statements reflects Kshs. 1,588,440,970 for property, plant and equipment. Included is Kshs. 53,688,479 in respect of motor vehicles. Examination of motor vehicles register revealed that, twenty-eight (28) motor vehicles have been grounded and abandoned across various yards belonging to the Department. Further, the vehicles which have remained non-operational for several years have undetermined current values and lack clear documentation on repair or disposal plans. In addition, there was no evidence presented to demonstrate that an assessment or valuation of the vehicles been conducted nor were there documents showing approval for disposal or plans for maintenance or rehabilitation.

In the circumstances, the value of money of Kshs. 53,688,479 for motor vehicles could not be confirmed.

12. Long Outstanding Payables

The statement of financial position and Note 15 to the financial statements reflects Kshs. 2,013,902,155 for trade and other payables. However, payables amounting to kshs.31,214,526 (Kshs. 23,556,815 historical and Kshs.7,657,711 F/Y 2023/2024) had been outstanding for more than two years, contrary to Regulation 42 (1) of Public Finance management (National Government) regulation 2015 which provide that debt service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations

In the circumstances, the Department risks facing legal redress by the suppliers for the accumulating payables.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Decentralized Transport Oversight Weaknesses

During the year under review, the State Department managed its transport function in a decentralized manner with various Departments independently overseeing fleet operations, fuel usage, and maintenance. This approach limited data consolidation, vehicle utilization monitoring and the standardization of procurement practices. According to the motor vehicle register, the Department has a total of one hundred and fifty eight (158) vehicles. However, only eleven of these vehicles were presented for audit verification.

Further, it was noted that the transport manager lacks oversight and operational control over the full fleet of vehicles, weakening centralized accountability and coordination of the Department's transport function contrary to section 12(2)(a) and (b) of the public finance management (PFM) act, 2012, which mandates the national treasury to:(a) promote transparency, effective management, and accountability with regard to public finances; and (b) ensure that public funds are used in a manner that is lawful, authorized, effective, efficient, economical and transparent.

In the circumstances, internal control and management of the Department's asset were not effective.

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

Responsibilities of the Management 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 Accrual Basis and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 December, 2025

Report of the Auditor-General on State Department for Livestock Development for the year ended 30 June, 2025

Appendix 1

Unresolved Prior Year Matters

No	Financial year	Issues
1	2023/2024	Unsupported Proceeds from Sales of Assets
2	2023/2024	Understatement of Appropriation in Aid
3	2023/2024	Unsupported Expenditure-Purchase of Certified Seeds, Breeding Stock and Live Animal
4	2023/2024	Lack of a Work in Progress Register
5	2023/2024	Lack of Assets Ownership Documents
6	2023/2024	Un-updated Asset Register-Biological Assets
7	2023/2024	IFMIS Data Analysis Report – Un-explained Voided Transactions
8	2023/2024	Long Outstanding Third-Party Deposits and Retention
9	2023/2024	Irregular Engagement of Temporary Employees
10	2023/2024	Construction of Building -Construction of Rabbit Breeding Block at National Rabbit Breeding and Training Institute
11	2023/2024	Construction and Civil Works-Construction of Classrooms and Renovation of Workshop at National Beekeeping Institute Ngong
12	2023/2024	Construction of Kiburu Beef Feedlot and Auxiliary Works in Meru County
13	2023/2024	Payment of Prime Costs and Provisional Sums
14	2023/2024	Stalled Construction of Training Block-Narok Regional Pastoral Training Center
15	2023/2024	Shared Bank Accounts
16	2023/2024	Avoidable Legal Costs-Delay in Payment of Court Awards
17	2023/2024	Procurement of Motor Vehicle
18	2023/2024	Bulk Milk Coolers
20	2023/2024	Use of Banned Asbestos Roof Buildings
21	2023/2024	Under Staffing in Staff Establishment
22	2023/2024	Lack of Service Level Agreements with Outsourced IT Service Providers (KALRO)
23	2023/2024	Failure to Dispose Obsolete and Unserviceable Assets

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

13. Statement of Financial Performance for the year ended 30 June 2025

	Notes	Period Ended 30 June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from Exchequer	6	7,445,792,383
Transfers from Domestic and Foreign Partners	7	1,500,000,000
Total		8,945,792,383
Revenue from exchange transactions		
Other incomes	8	1,702,062,343
Total		1,702,062,343
Total revenue		10,647,854,726
Expenses		
Employee costs	9	1,536,216,729
Use of goods and services	10	3,698,890,546
Transfers to other Government Entities	11	5,881,458,145
Total expenses		11,116,565,420
Surplus/Deficit for the year		(468,710,694)
Taxation		-
Net Surplus/Deficit		(468,710,694)

The Financial Statements set out on pages 1 to 77 were signed by:



Hon. Jonathan Mueke
Principal Secretary,



Daniel Karani
Head of Accounting Unit
ICPAK M/No 8965

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

14 Statement of Financial Position as at 30 June 2025

	Notes	Period as at 30 June 2025	Opening Statement 01/07/2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	12	64,090,533	136,319,611
Receivables from Exchange Transactions	13	1,936,243	4,171,201
Total Current Assets		66,026,776	140,490,811
Non-Current Assets			
Property, Plant, and Equipment	14	1,588,440,970	-
Total Non-Current Assets		1,588,440,970	-
Total Assets (A)		1,654,467,746	140,490,811
Liabilities			
Current Liabilities			
Trade and Other Payables	15	2,013,902,155	31,214,526
Total Current Liabilities		2,013,902,155	31,214,526
Non-Current Liabilities			
Total Liabilities (B)		2,013,902,155	31,214,526
Net Assets (A-B)		(359,434,409)	109,276,285
Represented By:			
Reserves		109,276,285	-
Accumulated Surplus		(468,710,694)	-
Capital Fund		-	-
Net Assets		(359,434,409)	-

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

The financial statements set out on pages 1 to 77 were signed by:



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



.....
Daniel Karani
Head of Accounting Unit
ICPAK M/No 8965

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

15 Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
	kshs	kshs	kshs	kshs
As at 30 th June 2024 (cash basis)	138,409,204	-	-	138,409,204
Adjustments: (to recognize assets and liabilities)	(29,132,919)	-	-	(29,132,919)
As at July 1, 2024	109,276,285	-	-	109,276,285
Surplus/ deficit for the period	(468,710,694)	-	-	(468,710,694)
As at 30 June 2025	(359,434,409)	-	-	(359,434,409)

Note:

Particulars	Opening Balances 2024/25	Adjustments to Opening Balances During the Year			Adjusted Balances
RECURRENT BANK DEVELOPMENT	1,548,569	(457,226)	186,045	2,103,100	3,380,488
TWENDE DRIVE	9,718,715	1,444,250			11,162,965
DRIVE	90,517,663	-			90,517,663
KELCOP DONOR	386,084,907	(386,084,907)			-
KELCOP GoK	74,434,486	(74,434,486)			-
DEPOSITS BANK ACCOUNT (payables)	31,214,526	-			31,214,526
CASH AT HAND	43,969	-			43,969
ACCOUNTS RECEIVABLE	4,171,200				4,171,200
Net Adjustment in Assets and Liabilities Opening Balances					140,490,811

The financial statements set out on pages 1 to 77 were signed by:



Hon. Jonathan Mueke
Principal Secretary,



Daniel Karani
Head of Accounting Unit
ICPAK M/No 8965

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

16. Statement of Cash Flows for the year ended 30 June 2025

		<i>Period Ended 30 June 2025</i>
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from exchequer	6	7,445,792,383
Transfers from Domestic and Foreign Partners	7	1,500,000,000
Other income	8	1,702,062,343
Total receipts		10,647,854,726
Payments		
Employee costs	9	1,536,216,729
Use of goods and services	10(b)	3,172,892,857
Transfers to other Government Entities	11	5,881,458,145
Total payments		10,590,567,732
Net cash flows from/(used in) operating activities		57,286,995
Cash flows from investing activities		
Purchase of PPE	14(b)	(134,171,900)
Net cash flows from/(used in) investing activities		(134,171,900)
Cash flows from financing activities		
Net increase/(decrease) in cash & Cash equivalents		(76,884,905)
Increase in payables under deposits account		2,420,871
Increase in receivables		(1,936,243)
Cash and cash equivalents at the start of the period		140,490,811
Cash and cash equivalents at the end of the period		64,090,534

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

The financial statements set out on pages 1 to 77 were signed by:



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



.....
Daniel Karani
Head of Accounting Unit
ICPAK M/No 8965

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June
Recurrent and Development Combined

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference	% of utilization
	A	B	C=a+b	D	E=c-d	F=d/c %
Revenue						
Tax Receipts	101,500,000	49,500,000	151,000,000	151,000,000	-	100%
Transfers from exchequer	8,253,754,089	(529,533,885)	7,724,220,204	7,445,792,383	278,427,821	96%
Transfers from Domestic and Foreign Partners	2,500,000,000	(1,000,000,000)	1,500,000,000	1,500,000,000	-	100%
Proceeds from Sales of Assets	659,000,000	113,100,000	772,100,000	712,721,445	59,378,555	92%
Other income	802,700,000	57,461,050	860,161,050	838,340,899	21,820,152	97%
Total revenue	12,316,954,089	(1,309,472,835)	11,007,481,254	10,647,854,726	359,626,528	97%
Expenses						
Employees Costs	1,628,500,000	(134,441,970)	1,494,058,030	1,536,216,729	(42,158,699)	103%
Use of goods and services	2,761,908,375	579,123,289	3,341,031,664	3,306,230,133	34,801,531	99%
Transfers to other government units	4,988,186,200	(375,505,650)	4,612,680,550	4,381,458,145	231,222,405	95%
Total recurrent expenses	9,378,594,575	-	9,447,770,244	9,223,905,007	223,865,237	98%
Capital items						
Acquisition of Assets	2,938,359,514	(1,378,648,504)	1,559,711,010	1,500,834,625	58,876,385	96%
Total expenses Development	2,938,359,514	(1,378,648,504)	1,559,711,010	1,500,834,625	58,876,385	96%
Total expenses	12,316,954,089	(1,378,648,504)	11,007,481,254	10,724,739,632	282,741,622	97%
Surplus/ deficit	-	69,175,669	-	(76,884,905)	76,884,905	0%

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

The entity financial statements were approved on 20/11/ 2025 and signed by:



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



.....
Daniel Karani
Head of Accounting Unit
ICPAK M/No 8965

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Budget Reconciliation to the Statement of Cash Flows

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	(76,884,905)
1	Adjustment in Prior Year Opening Balances	140,490,811
2	Increase in payables under deposits account (33,635,397-31,214,526)	2,420,871
3	Increase in receivables (4,171,200-2,234,957)	(1,936,243)
	Closing Cash and Cash Equivalent as per the statement of Cash flows	64,090,534

Particulars	Opening Balances 2024/25	Adjustments to Opening Balances During the Year			Adjusted Balances
RECURRENT BANK	1,548,569	(457,226)	186,045	2,103,100	3,380,488
DEVELOPMENT	20,104	(20,104)			-
TWENDE	9,718,715	1,444,250			11,162,965
DRIVE	90,517,663	-			90,517,663
KELCOP DONOR	386,084,907	(386,084,907)			-
KELCOP GoK	74,434,486	(74,434,486)			-
DEPOSITS BANK ACCOUNT (payables)	31,214,526	-			31,214,526
CASH AT HAND	43,969	-			43,969
ACCOUNTS RECEIVABLE	4,171,200				4,171,200
Net Adjustment in Assets and Liabilities Opening Balances					140,490,811

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Budget Execution by Programmes and Sub-Programmes for FY2025

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
112000000		Livestock Resources Management and Development	11,007,481,254.00	10,724,739,631.75	282,741,622.25
	112010000	Livestock Policy Development and capacity building Programme	5,658,616,712.00	5,584,763,080.50	73,853,631.50
	112020000	Livestock Production and Management	2,695,523,949.00	2,490,505,336.35	205,018,612.65
	112030000	Livestock Products Value Addition and Marketing	1,543,774,198.00	1,543,654,909.15	119,288.85
	112040000	Food Safety and Animal Products Development	271,641,990.00	268,693,363.45	2,948,626.55
	112050000	Livestock Diseases Management and Control	837,924,405.00	837,122,942.30	801,462.70
		Grand Total	11,007,481,254.00	10,724,739,631.75	282,741,622.25

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025
18. Notes to the Financial Statements

1. Establishment

The State Department for Livestock Development is established by and derives its authority and accountability from Executive Order No.1 of 2025. *The State Department for Livestock Development* is wholly owned by the Government of Kenya and is domiciled in Kenya. The State Department for Livestock Development principal activity is to promote regulate and facilitate livestock production for socio-economic development and industrialisation.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the Department has been categorized as a Schedule 1 national government STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. State Department for Livestock Developments is a self-reporting entity whose primary objective is to provide policy and coordination of government services.

The use of public resources by State Department for Livestock Development is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on 29 August 2025.

The State department for Livestock Development has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and the following elements; Inventory, Revaluation of Assets of the financial statements have not been recognised as the MDA has taken advantage of the transition provisions outlined in IPSAS 33.

The following items have been recognised in the first year of transition; Assets Acquired during the year under review, Cash and cash equivalents, receivables and Liabilities

Notes to the financial statements

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025
Reporting period

The reporting period for these financial statements is for the period ended 30 June 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of State Department for Livestock Development for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The State Department for Livestock Development pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the State Department for Livestock Development is clear on the cost it intends to incur, when payment will be made, and to whom and as a

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT

Annual Report and Financial Statements for the year ended June 30, 2025

consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the State Department for Livestock Development policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the State Department for Livestock Development's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. State Department for Livestock Development's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the State Department for Livestock Development as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

Standard	Effective date and impact:
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STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Standard	Effective date and impact:
	<ul style="list-style-type: none"> ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an State Department or Livestock Development shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Standard	Effective date and impact:
	<p>impairment in accordance with IPSAS 26.</p> <p>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</p>

iii) Early adoption of standards

The State Department for Livestock Development did not early – adopt any new or amended standards in the financial year.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The State Department for Livestock Development recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the State Department for Livestock Development and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the State Department for Livestock Development and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

The State Department for Livestock Development recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the State Department for Livestock Development upon receiving the respective approvals in order to conclude the final budget. Accordingly, the State Department for Livestock Development recorded additional appropriations in the FY 2024/25 budget following the governing body's approval. The State Department for Livestock Development budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section xxx of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a time period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT

Annual Report and Financial Statements for the year ended June 30, 2025

carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the State Department for Livestock Development recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the State Department for Livestock Development incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the State Department for Livestock Development expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

f) Tangible Natural Resources

The State Department for Livestock Development recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the State Department for Livestock Development; the State Department for Livestock Development controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the State Department for Livestock Development discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. The State Department for Livestock Development shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

g) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the State Department for Livestock Development. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The State Department for Livestock Development also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the State Department for Livestock Development will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

h) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

i) Research and development costs

The State Department for Livestock Development expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the State Department for Livestock Development can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

j) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The State Department for Livestock Development does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements.* A financial instrument is any contract that gives rise to a financial asset of one State Department for Livestock Development and a financial liability or equity instrument of another State Department for Livestock Development. At initial recognition, the State Department for Livestock Development measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

a) Financial assets

Classification of financial assets

The State Department for Livestock Development classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the State Department for Livestock Development management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an State Department for Livestock Development has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the State Department for Livestock Development classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025
Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the State Department for Livestock Development manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The State Department for Livestock Development assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The State Department for Livestock Development recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

b) Financial liabilities

Classification

The State Department for Livestock Development classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

k) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the State Department for Livestock Development.

l) Provisions

Provisions are recognized when the State Department for Livestock Development has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the State Department for Livestock Development expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

m) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The State Department for Livestock Development recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the State Department for Livestock Development will incur in fulfilling the present obligations represented by the liability.

n) Contingent liabilities

The State Department for Livestock Development does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

o) Contingent assets

The State Department for Livestock Development does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the State Department for Livestock Development in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

p) Nature and purpose of reserves

The State Department for Livestock Development creates and maintains reserves in terms of specific requirements.

q) Changes in accounting policies and estimates

The State Department for Livestock Development recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

r) Employee benefits

Retirement benefit plans

The State Department for Livestock Development provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the State Department for Livestock Development pays fixed contributions into a separate State Department for Livestock Development, and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

s) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

t) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

u) Related parties

The State Department for Livestock Development regards a related party as a person or an State Department for Livestock Development with the ability to exert control individually or jointly, or to exercise significant influence over the State Department for Livestock Development, or vice versa. Members of key management are regarded as related parties and comprise *the directors, the CEO and senior managers*

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

v) Service concession arrangements

The State Department for Livestock Development analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the State Department for Livestock Development recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the State Department for Livestock Development also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

w) 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.

x) Comparative figures

In preparing these financial statements, the State Department for Livestock Development has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an State Department for Livestock Development to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

y) 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 June 30, 2025.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the State Department for Livestock Development financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The State Department for Livestock Development based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the State Department for Livestock Development. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the State Department for Livestock Development.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

6. Transfers from Exchequer

Nature of transfer	Amount Recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended June 2025
	Kshs	Kshs	Kshs
Recurrent	3,728,063,364	-	3,728,063,364
Development	3,717,729,019	-	3,717,729,019
Total	7,445,792,383	-	7,445,792,383

Description	Kshs
Recurrent	3,728,063,364
Development	3,717,729,019
Total Transfers from Exchequer	7,445,792,383

7. Transfers from Domestic and Foreign Partners

Description	Period ended 30 June 2025
	Kshs
Direct Payments	1,500,000,000
Total Transfers from Domestic and Foreign Partners	1,500,000,000

Name Of The Entity Sending The Grant/Transfer	Amount Recognized to Statement of Financial Performance	Amount deferred under deferred income	Total transfers Period ended 30 June 2025
	Kshs	Kshs	Kshs
IDA-International Development Association	1,500,000,000	-	1,500,000,000
Total Transfers from Domestic and Foreign Partners	1,500,000,000	-	1,500,000,000

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

8. Other Incomes

Description	Period Ended 30 June 2025
	Kshs
Licences, Fees and Permits	151,000,000
Sale of incidental goods (Sale of Certified Seeds and Other Inventories)	706,119,746
Administrative fees and charges (Student Levy)	838,340,899
Income from sale of tender	1,509,146
Sale of Goods and Fees for Services	5,092,553
Total Other Incomes	1,702,062,343

9. Employee Costs

Description	Period ended 30 June 2025
	Kshs
Basic salaries of permanent employees	736,868,359
Basic wages of temporary employees	304,002,806
Personal allowances – part of salary	495,345,565
Total Employee costs	1,536,216,729

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

10. Use of Goods and Services

Description	Period ended 30 June 2025
	Kshs
Utilities, Supplies and Services	43,665,610
Communication, Supplies and Services	14,151,779
Domestic Travel and Subsistence, and Other Transportation Costs	295,959,843
Foreign Travel and Subsistence, and other transportation costs	32,531,408
Printing , Advertising and Information Supplies and Services	20,451,740
Rentals of Produced Assets	91,239,131
Training Expenses	208,939,448
Hospitality Supplies and Servi	75,333,329
Insurance Costs	696,000
Specialised Materials and Supp	731,652,695
Office and General Supplies and Services	63,830,754
Fuel Oil and Lubricants	74,462,975
Other Operating Expenses	1,624,609,046
Routine Maintenance - Vehicles	46,641,082
Routine Maintenance - Other Assets	374,725,706
Total Use of Goods and Services	3,698,890,546

10b. Analysis of paid and unpaid bills

Analysis of Paid and Unpaid Use of Goods and Acquisition of Assets

	PAID	PENDING BILLS	TOTAL
Use of Goods	3,172,892,857	525,997,688	3,698,890,546
Acquisition of Assets	134,171,900	1,454,269,070	1,588,440,970
Total	3,307,064,757	1,980,266,758	5,287,331,516

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

11. Transfers to Other Government Entities

Description	Period ended 30 June 2025
	Kshs
Current Grants to Government Agencies and other Levels of Government	1,819,636,949
Capital Grants to Government Agencies and other Levels of Government	2,924,003,913
Other Capital Grants and Trans	1,137,817,284
Total Transfers to Other Government Entities	5,881,458,145

TRANSFERS TO SEMI-AUTONOMOUS GOVERNMENT ENTITIES				
NO.	NAME OF AGENCY	TRANSFERS DONE	Other Incomes (A.I.A)	TOTAL
1	KENYA DEVELOPMENT CORPORATION	300,000,000	-	300,000,000
2	NATIONAL DROUGHT MANAGEMENT AUTHORITY	40,000,000	-	40,000,000
3	KENYA LEATHER DEVELOPMENT COUNCIL	527,342,600	16,000,000	543,342,600
4	KENYA VETERINARY BOARD	81,999,999	34,000,000	115,999,999
5	KENYA TSETSE AND TRYPANOSOMIASIS ERADICATION COUNCIL	173,800,000	-	173,800,000
6	WATER RESOURCES AUTHORITY	99,043,600	-	99,043,600
7	KELCOP COUNTIES	377,302,092	-	377,302,092
8	KELCOP HQ	1,137,817,284	-	1,137,817,284
9	KENYA ANIMAL GENETIC RESOURCE CENTRE	85,000,000	171,658,221	256,658,221
10	NATIONAL LIVESTOCK DEVELOPMENT AND PROMOTION SERVICE	50,000,000	-	50,000,000
11	KENYA VETERINARY VACCINES PRODUCTION INSTITUTE	-	500,000,000	500,000,000
12	VETERINARY MEDICINES DIRECTORATE	-	151,000,000	151,000,000
13	KENYA DAIRY BOARD	-	636,494,350	636,494,350
14	ZEP RE	1,500,000,000	-	1,500,000,000
	TOTAL	4,372,305,574	1,509,152,571	5,881,458,145

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025
12. Cash and Cash Equivalents

Description	Period ended 30 June 2025	Adjusted Opening Balance 1st July 2024
	Kshs	Kshs
CENTRAL BANK OF KENYA, 1000210109,KSHS RECCURENT	2,612,046	3,380,488
CENTRAL BANK OF KENYA, 1000209957,KSHS DEVELOPMENT	14,546,384	-
CENTRAL BANK OF KENYA, 1000210632,KSHS DEPOSIT	33,635,397	31,214,526
CENTRAL BANK OF KENYA, 1000210395,KSHS RESILIENCE PROJECT	-	-
CENTRAL BANK OF KENYA, 1000495685,KSHS TWENDE PROJECT	13,073,108	11,162,965
CENTRAL BANK OF KENYA, 1000668016,KSHS DRIVE PROJECT	222,646	90,517,663
CASH	952	43,969
Total	64,090,533	136,319,611

12 (a) Detailed Analysis of the Cash and Cash Equivalents

	Account number	Period ended 30 June 2025	Adjusted Opening Balance
		Kshs	Kshs
Financial Institution			
CENTRAL BANK OF KENYA, 1000210109,KSHS RECCURENT	1000210109	2,612,046	3,380,488
CENTRAL BANK OF KENYA, 1000209984,KSHS CBK 165	1000209984	-	-
CENTRAL BANK OF KENYA, 1000209957,KSHS DEVELOPMENT	1000209957	14,546,384	-
CENTRAL BANK OF KENYA, 1000210632,KSHS DEPOSIT	1000210632	33,635,397	31,214,526
CENTRAL BANK OF KENYA, 1000210395,KSHS RESILIENCE PROJECT	1000210395	-	-
CENTRAL BANK OF KENYA, 1000495685,KSHS TWENDE PROJECT	1000495685	13,073,108	11,162,965
CENTRAL BANK OF KENYA, 1000668016,KSHS DRIVE PROJECT	1000668016	222,646	90,517,663
KCB BANK, NAKURU, 1287724450, KSHSKELCOP PROJECT-LOAN	1287724450	-	-
KCB BANK, NAKURU, 1287724035, KSHSKELCOP PROJECT-GOK	1287724035	-	-
Cash on Hand		952	43,969
Sub- Total		64,090,533	136,319,611
Grand Total		64,090,533	136,319,611

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

13. Receivables from Exchange Transactions

Description	Period ended 30 June 2025	Opening Balance
		1st July 2024
	Kshs	Kshs
Other exchange debtors	-	-
Less: impairment allowance	-	-
Total Receivables	-	-
a) Current receivables	1,936,243	4,171,201
b) Non-current receivables	-	-
Total receivables (a+b)	1,936,243	4,171,201

13 (a) Ageing analysis for Receivables

Description	YR 2024-2025		Opening statement	
			1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	1 st July	% of the total
Less than 1 year	13,145	1%	65,107	2%
Between 1- 2 years	-	0%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	1,923,098	99%	4,106,094	98%
Total (a+b)	1,936,243	100%	4,171,201	100%

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

14b. Analysis of Paid and Unpaid Bills

Analysis of Paid and Unpaid Use of Goods and Acquisition of Assets

	PAID	PENDING BILLS	TOTAL
Use of Goods	3,172,892,857	525,997,688	3,698,890,546
Acquisition of Assets	134,171,900	1,454,269,070	1,588,440,970
Total	3,307,064,757	1,980,266,758	5,287,331,516

Valuation

Items of PPE are valued at Historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired at, PPE has been valued at the current operational value which is the amount the State Department for Livestock Development would pay for the remaining service potential of an asset at the measurement date.

15. Trade and Other Payables

Description	Period ended 30 June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Trade payables	1,980,266,758	-
Third-party payments	33,635,397	31,214,526
Total trade and other payables	2,013,902,155	31,214,526

16. Contingent Liability (Kshs 4,000,000,000)

Halal Meat Products Limited sued the State Department for Livestock Development for compensation and was awarded decretal sum of Kshs. 5.2 Billion. However, through out of court negotiations, the State Department for Livestock Development settled on a final pay of Kshs. 4 Billion with interests capped. The National Treasury advised that the State Department for Livestock Development submits the request for budgetary allocation to the sector working group undertaking MTEF for the financial year 2019/2020. The State Department for Livestock Development complied and submitted the request to the sector working group as advised by the National Treasury. However, this was not incorporated into the budget. The State Department submitted another request to The National Treasury and Economic Planning for budgetary allocation to facilitate settling of the court award. The court award has not been settled to date due to lack of budgetary allocation. As a result, the State Department for Livestock Development has since escalated the issue to the Chief of Staff and Head of Public Service for further deliberations and direction.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Notes to the Financial Statements (Continued)

14. Property, Plant, and Equipment

Description	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Specialised Equipment	Civil Works	Total
Depreciation Rate		2%	13%	12.50%	30%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	-	-	-	-
Additions	-	49,980,000	53,688,479	7,425,470	15,225,051	1,452,546,970	9,575,000	1,588,440,970
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 Jun, 2025	-	49,980,000	53,688,479	7,425,470	15,225,051	1,452,546,970	9,575,000	1,588,440,970
Depreciation And Impairment								
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 Jun, 2025	-	-	-	-	-	-	-	-
Net Book Values								
Opening Bal as 1 st July 2024	-	-	-	-	-	-	-	-
As At 30 Jun, 2025	-	49,980,000	53,688,479	7,425,470	15,225,051	1,452,546,970	9,575,000	1,588,440,970

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

17. Financial Risk Management

The State Department for Livestock Development activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The State Department for Livestock Development overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The State Department for Livestock Development does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The State Department for Livestock Development financial risk management objectives and policies are detailed below:

i) Credit risk

The State Department for Livestock Development has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the State Department for Livestock Development management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the State Department for Livestock Development maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the State Department for Livestock Development has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The State Department for Livestock Development has significant concentration of credit risk on amounts due. The board of directors sets the State Department for Livestock Development credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the State Department for Livestock Development directors, who have built an appropriate liquidity risk management framework for the management of the State Department for Livestock Development short, medium and long-term funding and liquidity management requirements. The State Department for Livestock Development manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the State Department for Livestock Development under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

iii) Market risk

The State Department for Livestock Development has put in place an internal audit function to assist it in assessing the risk faced by the State Department for Livestock Development on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the State Department for Livestock Development income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The State Department for Livestock Development Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the State Department for Livestock Development exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The State Department for Livestock Development has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The State Department for Livestock Development manages foreign exchange risk form

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

The carrying amount of the State Department for Livestock Development foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

The following table demonstrates the effect on the State Department for Livestock Development statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

b) Interest rate risk

Interest rate risk is the risk that the State Department for Livestock Development financial condition may be adversely affected as a result of changes in interest rate levels. The State Department for Livestock Development interest rate risk arises from bank deposits. This exposes the State Department for Livestock Development to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the State Department for Livestock Development deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The State Department for Livestock Development analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *State Department for Livestock Development* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The State Department for Livestock Development considers relevant and observable market prices in its valuations where possible.

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the State Department for Livestock Development capital risk management is to safeguard the State Department for Livestock Development ability to continue as a going concern. The State Department for Livestock Development capital structure comprises of the following funds:

18. Related Party Disclosures

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Nature of related party relationships

Entities and other parties related to the State Department for Livestock Development include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the State Department for Livestock Development, holding 100% of the *State Department for Livestock Development* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the State Department for Livestock Development, both domestic and external.

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Board of directors.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

	<i>FY 2024-2025</i>
	Kshs
Transactions with related parties	
a) Sales to related parties	
Sales of electricity to govt agencies	-
Rent income from govt. Agencies	-
Water sales to govt. Agencies	-
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	35,820,174
Purchase of water from govt service providers	7,845,437
Rent expenses paid to govt agencies	4,800,000
Training and conference fees paid to govt. Agencies	1,800,000
Others (specify)	-
Total	50,265,610
b) Grants /transfers from the government	
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for employees	-
Payments for goods and services	-
Total	-
d) Key management compensation	
Directors' emoluments	9,510,228
Compensation to key management	17,707,320
Total	27,217,548

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

19. Contingent Assets and Contingent Liabilities

Contingent Assets

	<i>FY 2024-2025</i>
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

Contingent Liabilities

	<i>FY 2024-2025</i>
	Kshs
Contingent Liabilities	
Court Case HALAL MEAT PRODUCTS LTD against the MDA	4,000,000,000
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
Total	4,000,000,000

20. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

21. Ultimate and Holding State Department for Livestock Development

The State Department for Livestock Development ultimate parent is the Government of Kenya.

22. Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

19. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1.1	<p>Unsupported Proceeds from Sales of Assets Note 3 to the financial statement reflects proceeds from sale of assets of Kshs. 16,380,004 in respect of receipts from the sale of certified seeds and breeding stock paid to Exchequer, receipts from the sale of certified seeds and breeding stock and receipt from the sale of inventories stocks and commodities of Kshs. 5,872,524, Kshs. 9,382,280 and Kshs. 1,125,200 respectively. However, the revenue collected was not supported with relevant documents such as order forms, invoices, Miscellaneous receipts or cash sale receipts indicating the description of assets sold, quantities of assets sold and the rates used. In the circumstance, the accuracy and validity of sales of Kshs.16,380,004 could not be confirmed.</p>	<p>The State Department for Livestock Development has since availed all documents relating to the proceeds from sale of assets amounting to Ksh. 16,380,004 including the quarterly reports and statements of receipts and disbursements to auditors for Audit review and reconciliations.</p>	<p>Awaiting comments after review of documents.</p>	<p>Immediate</p>
1.2	<p>Understatement of Appropriation in Aid The Statement of Receipts and payments reflects Receipts from proceeds from Sale of Assets as Kshs.16,380,004. However, review of receipts presented for audit reflects appropriation in aid</p>	<p>The State Department for Livestock Development wish to state that some of our training institutions including Animal Health and Industry Training Institute (AHITI) – Ndomba, Dairy</p>	<p>AIA budgets have been incorporated in the subsequent year budgets.</p>	<p>2024-2025 Financial Statements</p>

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>which includes revenue in form of school fees collected from students pursuing different courses at AHITI Ndomba Kirinyaga, Meat Training Institute Machakos and DTI Naivasha. A Physical visit in September,2024 these training institutions revealed that a total of Kshs.65,956,400 of school fees was collected and utilized at source during the year under review without authority and was not incorporated in the financial statements.</p> <p>In the Circumstance, the receipts of Kshs.16,380,004 has been understated by Kshs.65,956,400.</p>	<p>Training Institute and Meat Training Institute collected school fees amounting to Kshs 65,956,400 and spent upon approval by boards of management.</p> <p>However, with effect from the financial year 2024/2025 and through the guidance from the national treasury, school fees collected in all our training institutions has since been factored in the State Department's budget and expenditures are now controlled through use of Authority to incur expenditure (A.I. Es).</p>		
2.0	<p>Unsupported Expenditure-Purchase of Certified Seeds, Breeding Stock and Live Animals</p> <p>The statement of receipts and payments and Note 8 to the financial statements reflects amount of Kshs.806,814,831 in respect of acquisition of assets which includes purchase of certified seeds, breeding stock and live animals totaling to Kshs.260,700,299. Review of procurement documents revealed that the purchase was done using Request for Quotation from various suppliers listed in the list of registered suppliers. The details of list of beneficiaries and mode of distribution was</p>	<p>The distribution list and beneficiaries has since been availed for review.</p>	<p>Awaiting comments after review of documents.</p>	<p>Immediate.</p>

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>not provided for audit review.</p> <p>The accuracy, validity and value for money of the Kshs.260,700,299 could not be confirmed.</p>			
3.0	<p>Unaccounted for Long Outstanding Imprest</p> <p>The statement of financial assets and liabilities and note 10 reflects imprest and advances balance of Kshs.4,171,201 out of which Kshs.2,062,058. remained outstanding from the previous year and there was no justification for non-recovery of the imprest at the prevailing central bank rate from the imprest holder.</p> <p>In the circumstances, accuracy and recoverability of the imprests balance of Kshs.2,062,058 could not be confirmed.</p>	<p>The Pension's Department has since processed the final dues and recovered the government liabilities from Mr. Paul Nyuiri Mukundi,</p>	Resolved	Done.
4.1	<p>Lack of Work in Progress Register</p> <p>The statement of receipts and payments and Note 8 to the financial statements reflects acquisition of assets totaling Kshs.806,814,831. Included are expenditures on construction of buildings – Kshs.11,380,880 refurbishment of buildings –Kshs.19,603,670 and construction of civil works – Kshs.326,744,842 for the year ended 30 June, 2024. However, a project implementation status report, was not provided for audit verification contrary to the National Treasury Guidelines on</p>	<p>It's true that during the year under review the State Department engaged several contractors for various construction works. According to section 151 of the Public Procurement and Asset Disposal Act of 2015, management of specialized contracts is undertaken by the Contract Implementation Team (CIT), whose project status reports are available for audit review in the respective project file. It is also true that the Work in Progress Register was not provided for review.</p>	Awaiting comments after review of documents.	Immediate

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>Assets and Liability Management in the Public Sector, March 2020, paragraph 67(8) and appendix 6(1), the state department did not prepare a work in progress register for each category of assets. In the circumstances, accuracy and validity of the work in progress register could not be confirmed.</p>	<p>This has been corrected and necessary steps have been undertaken to populate the WIP register in line with National Treasury Guidelines on assets and liability management.</p>		
4.2	<p>Lack of Asset Ownership Documents Review of the fixed asset register provided for audit revealed that the state department owned a total of one hundred and six (106) motor vehicles out of which Seventy-Seven (77) vehicles had no logbooks. Further, the ownership documents for all parcels of land acquired over the years by the state department were not provided for audit review. The land status report as at the time of audit showed that, The Size and Ownership of Fifteen (15) parcels of land under Land Reserved for Tsetse Control was not clear, ten (10) parcels of land under Outspans and land under Training Institutions were at High risk of being grabbed since they had no protection mechanism in place. The asset register lacked key details like the acquisition cost, depreciation rate and the date of acquisition.</p>	<p>Motor Vehicles without Ownership Documents It's true that the State Department for Livestock Development did not have ownership documents for Seventy-Seven (77) motor vehicles at the time of audit review. Important to note is that most of the state department's vehicles were donated by various projects which have since closed shop. However, the state department wrote to the National Transport and Safety Authority (NTSA) for a copy of records for the respective motor vehicles. We are yet to receive feedback. Ownership Documents for Parcels of Land Owned by State Department for Livestock Development. I wish to state that the State Department had commenced the process of acquiring land ownership documents for all public</p>	Awaiting comments after review of documents.	Immediate

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>AHITI Nyahururu is located on 100 acres of land allocated by the Management of KALRO on 26 August, 2004. However, as at the time of audit ownership had not been transferred to the State Department for Livestock Development and therefore the institute does not have a valid ownership document for the land.</p> <p>In the circumstance, the ownership of the various lands could not be confirmed.</p>	<p>institutions under it including training institutions. This follows a directive by the chief cabinet secretary vide letter Ref. NALM/2/1/C/(106) dated 2nd August, 2024 - and subsequent correspondence by the principal secretary Ministry of lands and Physical planning Ref. SL/PUP/VOL. 11/48 (62) dated 22nd August, 2024 - and another Ref.SL/PUP/VOL.11/48(14) - It is anticipated that the land ownership process that had been initiated by the accounting officer once complete, will provide a permanent solution to this matter.</p>		
4.3	<p>Un-updated Asset Register-Biological Assets</p> <p>The statement of receipt and payment as disclosed in Note 8 to the Financial statement reflect acquisition of assets of Kshs.806,814,831 which includes purchase of certified seeds, breeding stock and live animals of Kshs.260,700,299. Even though the asset registers for both biological assets and other assets was maintained, it was observed that the register was incomplete since biological assets from Animal Health Industry Training Institutes (AHITIs) had not been incorporated in the register.</p> <p>In the circumstances, the accuracy of the biological</p>	<p>It's true that as at the time of the audit, the State Department had not included biological assets from Animal Health and Industry Training Institutes (AHITIs). However, the same has since been forwarded to the auditors for review.</p>	<p>Awaiting comments after review of documents.</p>	<p>Immediate</p>

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	assets could not be confirmed.			
5.0	<p>IFMIS Data Analysis Report – Un-explained Voided Transactions</p> <p>Review of the Integrated Financial Management Information System (IFMIS) system payments indicated that three hundred and forty-seven (347) transactions amounting to Kshs.105,049,169 were voided. Available information also indicates that the Controller of Budget (COB) had approved payments of the voided transactions. Management did not satisfactorily explain why the payments were voided yet they had been approved.</p> <p>In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2024 could not be confirmed.</p>	<p>It's true that during the financial year under review 2023/2024 some payment transactions numbering 371 were voided in IFMIS system. During the commencement a new financial year, the national treasury requires that the accounting officer writes to the accounting officer for the National treasury to define roles and responsibilities for the accounting staff, finance officers, procurement staff and human resources staff. Among the rights given to the HAU and DHAU is the rights of voiding of transactions.</p> <p>This voiding rights as defined in IFMIS is to enable the clearance of unpaid transactions during closure of the financial year for transactions pending internet banking that are not funded at the closure of the financial year, to facilitate the process of preparation of the financial reports.</p>	Awaiting comments after review of status.	
Emphasis of Matter				
1.	<p>Long Outstanding Third Party Deposits and Retention</p> <p>The statement of assets and liabilities and Note 11 reflects Kshs.31,214,526 in respect to third party</p>	<p>Aging Retention Balances Ksh. 9,233,004.95</p> <p>The management has since initiated the</p>	Awaiting comments after review of	Immediate.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>deposits and retention. Included in this amount is a retention balance of Kshs.29,889,524 which further includes balance of Kshs.9,233,005 which had been outstanding for several years since 2019.</p> <p>The State Department for Livestock has not taken any steps to minimize their levels or remit the same to the Consolidated Fund according to the requirements of the Public Finance Management Act, 2012.</p>	<p>process of analyzing the retention balances with a view of remitting the same to The National Treasury for custody and further necessary action.</p>	<p>documents.</p>	
2.	<p>Long Outstanding Accounts Payables</p> <p>Review of analysis of pending bills as per Note 17.2 to the financial statements reflected pending bills totalling Kshs.481,158,476 as at 30 June, 2024 (Kshs.196,150,451-2022/2023). Review of the aging analysis provided shows that an amount of Kshs .68,347,300 owed to various suppliers had been outstanding since the previous financial year 2023 contrary to Regulation 42 (1) of Public Finance management (National Government) Regulation 2015 which provides that debt service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the Government does not default on debt obligations.</p> <p>Further, review of records revealed that the State Department declared and submitted to The National Treasury in 24 July, 2023, pending bills</p>	<p>It's true that the state department carried over a figure of Ksh. 68,347,300 worth of pending bills from the FY 2022/2023 to the financial year under review. However, the state department has since settled the bills leaving only a balance of Ksh. 13,821,300 due to lack of adequate and relevant budgetary allocation.</p>	<p>Awaiting comments after review of documents.</p>	<p>Already effected</p>

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>amounting to Kshs.244,417,341 resulting to a variance of Kshs.48,266,890 which could not be explained or reconciled.</p> <p>In the circumstances, the accuracy and completeness of accounts payables for the year ended 30 June, 2024 could not be confirmed.</p>			
3.	<p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.11,628,565,348 and Kshs.8,183,412,098 respectively resulting to an under-funding of Kshs.3,445,153,250 or 30% of the budget. Similarly, the State Department spent Kshs.8,045,002,893 against total receipts of Kshs.8,183,412,098 resulting to an under-expenditure of Kshs.138,409,205</p> <p>The underfunding and under expenditure affected the planned activities and may have impacted negatively on delivery of goods and services to the public.</p>	<p>It is true that the statement of comparison of budget and actual amounts reflects an underfunding figure of Ksh. 3,445,153,242 or 30% of the budget. This is therefore to clarify that the situation was caused by SAGAs not reporting AIA collected by them to enable the state department capture such AIA in the books of account. In the financial year under review, the budgeted AIA for SAGAs was Ksh. 2,578,525,000 which figure was not recognized in the books of account of the state department for the following reasons;</p> <ul style="list-style-type: none"> ➤ AIA collected by SAGAs does not pass through the state departments main account at the central bank of Kenya to enable recognition. ➤ Owing to the above, expenditure 	Awaiting comments after review of documents.	

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		<p>of the above AIA by the SAGAs is also not recognizable.</p> <ul style="list-style-type: none"> ➤ Since the basis of accounting is Cash basis, such transactions will not be recognized. <p>On the other hand, it's also true that the state department under-spent its budget by a tune of Ksh. 3,581,241,595 or 31% due to non-funding of exchequer requests.</p>		
Other Matters				
1.0	<p>Unresolved Prior Year Matters In the report of the Auditor-General for the year ended 30 June, 2023, various audit issues were raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance sections. However, as indicated in the Progress on Follow Up on Prior Year Auditor's Recommendations section of the financial statements, all these issues had not been resolved as at 30 June, 2023. Management has not provided satisfactory reasons for the delay in resolving the prior year audit issues.</p>	<p>The prior year adjustment figure has since been reconciled.</p>	<p>Awaiting comments after review of documents.</p>	<p>Done.</p>
2.0	<p>Issues Raised in the previous Report 2020/2021</p>	<p>Reports submitted</p>	<p>Resolved</p>	

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>not Resolved by Management as Directed by Parliament</p> <p>Parliament had directed the State Departments to resolve four(4) issues which were listed in the report of 2020/2021 report as shown below:</p> <ul style="list-style-type: none"> i. Prior Year Adjustments ii. Lack of Active Audit Committee iii. Lack of Effective Internal Control over Non-current Assets and Biological Assets iv. Unpaid Insurance Claim for Project Vehicles <p>Review of records revealed that there was no implementation report provided by the State Department for the implementation of prior years' reports by both the internal and external auditors. It was therefore difficult to ascertain if the State Department implemented the prior years' audit recommendations by the external audit and by the internal auditors which is contrary to Section 31 (1) of the Public Audit Act, 2015 which requires that within three months after Parliament has debated and considered the final report of the Auditor General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.</p>			

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
3.0	Kshs.Kshs.Kshs.EKshs.. Late Exchequer releases could have adverse effects on the implementation of the planned activities and projects.	Exchequer releases are managed by the National Treasury and Planning Department and the Department lack influence on their operations.	Awaiting comments after review of documents.	Before the next Parliamentary Accounts Committee meeting.
Basis for Conclusion				
1.1	<p>Irregular Engagement of Temporary Employees</p> <p>The statement of receipts and payments reflects compensation of employee's expenditure of Kshs.1,513,669,167, out of which an amount of Kshs.423,939,651 related to payments to temporary employees. However, examination of documents provided for audit revealed that the State Department has been engaging casual labourers for more than three months on renewable terms contrary to Section 37 of the Employment Act 2007 (Revised 2012) which requires conversion of casual employment to term contract.</p> <p>Further, it was noted that temporary staff worked consecutively without leave days during their engagement period. This is contrary to the requirements of Section 27(2) of the Employment Act 2007 that allows for one leave day per week for temporary staff.</p> <p>In the circumstances, Management was in breach</p>	<p>I wish to state that acute shortage of staff in the farms has made the state department to engage the services of casual employees to perform critical functions in the department. Its indeed true that some casual employees are re-engaged or their contract renewed after three months. The reasoning behind re-engagement or renewal of contracts is as follows:</p> <ul style="list-style-type: none"> • Some critical areas such as security and animal health matters may not allow frequent changing of employees because of their sensitivity as this might compromise the situation. • Exposing the farm animals and other assets to strange personnel every (3) months is likely to 	Awaiting comments after review of documents.	Before the next Parliamentary Accounts Committee meeting.

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	of the law	<p>result to security breach and may lead to losses.</p> <ul style="list-style-type: none"> • Having engaged the casual employees for more than three months, we have established trust between the state department and the casuals and therefore our biological assets are safe in the hands of people we trust. • Once the casuals are hired, they undergo some basic training on handling of various types of animals where they are deployed. It therefore follows that over time the employees gain a wealth of experience in managing the animals since they have been used to them and understand the animals' pattern of life. • For health reasons, it's important to maintain consistence of regular casual employees to minimize exposure of our animal health risk. <p>On the issue of leave days, the casual employees work for a period of three consecutive months and then break for</p>		

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		one month before they are re-engaged or their term contract renewed.		
1.2	<p>Employees in Acting Capacity Review of the Integrated Payroll and Personnel Database and related records revealed that six (6) out of the eight (8) principals of the training institutions namely; AHITI Ndomba- Kirinyaga, Dairy Training Institute-Naivasha, National Rabbit Institute-Ngong, AHITI Nyahururu, Livestock Training Institute –Wajir and Meat Training Institute- Machakos had been on acting capacity for one and a half years and did not receive any allowance for the duties. This is contrary to Part C.14 of the Public Service Commission HR policy of 2016 states that when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary. Further, acting allowance will not be payable to an officer for more than six (6) months.</p> <p>In the circumstances, Management is in breach of the law.</p>	<p>The State Department has been facing serious shortage of staff due to natural attrition and for the last 4 years the state Department requested for authority to recruit to fill most critical vacant positions such as farm managers unfortunately authority was never granted.</p>	Awaiting Authority	
1.3	<p>Violation of One Third of Basic Salary Rule Review of the IPPD payroll revealed fifty two (52) staff received less than a third of their salary for the sampled months of July, 2023, December, 2023, February, 2024 and June, 2024. This is</p>	<p>A number of staff earn a salary below the required limit. However, a circular letter has been issued to all staff to adhere to the 1/3 rule and ensure they regularize their earnings.</p>	Implemented	Immediately

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>contrary to PSC HR policy of 2016 part C.1 (3) states that public officers shall not over-commit their salaries beyond two thirds (2 /3) of their basic salaries and heads of human resource units should ensure Compliance. Further, this was contrary to the provisions of Section 19(3) of the Employment Act, 2007, which states that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages. Staff with over committed salaries may lack funds to meet their needs thus pecuniary embarrassment which leads to low morale.</p> <p>In the circumstances, Management was in breach of the law.</p>			
1.4	<p>Staff with Disability</p> <p>Analysis of the Integrated Personnel and Payroll Database (IPPD) records during the year under review revealed that staff with disability was 2.3% (22 out of 937) of the total staff. This is contrary to Part B23 (2) of the PSC 2016 HR policy which requires the Government to implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities. Further, it was noted that the entity did not recruit people with disability during the year. People with disability may have been denied equal and</p>	<p>The State Department did not carry out any recruitment in the year under review. All recruitments were undertaken by Public Service Commission (PSC) for State Department to process the appointments. Public Service Commission letters for appointment are as per the attached appendices</p>	<p>To be considered under new recruitments</p>	<p>In process</p>

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>competitive opportunities.</p> <p>In the circumstances, Management was in breach of the law.</p>			
2.1.1	<p>Construction of Rabbit Breeding Block at National Rabbit Breeding and Training Institute</p> <p>The statement of receipts and payments and Note 8 to the financial statement reflects Kshs.806,814,831 for acquisition of assets. Included in the amount is Kshs.11,380,880 for construction of buildings which further includes Kshs.7,348,206 for erection and completion of rabbit breeding block at National Rabbit Breeding and Training Institute during financial year 2021/2022.</p> <p>The initial contract was awarded to two contractors at a contract sum of Kshs.4,855,360 and Kshs.4,897,620 for construction of Phase I and II respectively through quotations by Kajado County Government. The contractor for phase II taking possession of the site on 24 June, 2022 and expected delivery date being 4 October, 2022. The two contractors had been paid in full a total of Kshs.9,752,980 on 30 June, 2022. As at November, 2023 the project had stalled and no significant progress had been made and this occasioned a third contractor to be procured using</p>	<p>It is true that the State Department for Livestock through National Rabbit conservation and training Institute awarded the contract for erection and completion of the National Rabbit breeding block in phases as indicated below: -</p> <ul style="list-style-type: none"> • Phase I contracted at Ksh 4,855,360 was to cover the following <ul style="list-style-type: none"> A. Substructure (Excavation, Disposal, Filling, Blinding, Insecticide treatment, Damp proof membrane) B. Reinforced concrete (Concrete work, vibrated reinforced concrete, reinforcement deformed bars, Mesh reinforcement) C. Walling (External walling, Internal Walling. <p>Phase I was completed and contract amount fully settled.</p> <ul style="list-style-type: none"> • Phase II contracted at Ksh 	<p>Documents availed for audit review</p> <p>Awaiting Auditor's comments</p>	

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>restricted tendering process vide tender dated 25 September, 2023 at a contract sum of Kshs.7,348,206 to complete Phase II by the Parent Ministry. Physical inspection in September, 2024 revealed that although the construction of the rabbit breeding block had been completed, major cracks on the floor had developed shortly after installation of Terrazzo, indicating substandard work that compromised the facility's appearance and posed risks to structural integrity and safety. Further, the application of the specified three coats of first-quality weather guard paint was sub-standard, resulting in an uneven finish an indication of poor workmanship.</p> <p>In the circumstances, the value for money for money of the total expenditure of Kshs.17,101,186 could not be confirmed</p>	<p>4,897,620 was to cover the following</p> <p>A. Reinforced concrete (Beams and stairs, suspended slabs, reinforcements deformed bars, sawn formwork B. External walling C. Structure steelwork</p> <p>Phase II was not completed and due to unavailability of funds, the State Department for Livestock paid only Ksh 3,679,064. With the balance of Ksh 1,218,556 left outstanding.</p> <p>A. Phase III contracted at Ksh 7,348,206 was to cover the following and the unfinished works not undertaken under Phase II</p> <p>B. Substructure C. Roofing & rainwater disposal D. Doors E. Windows F. Finishes</p> <p>The works in nature were not related and the awards were not duplicate since the project was undertaken in Phases due to</p>		

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		<p>the unavailable block budget.</p> <p>Phase III was completed and the whole contract amount settled.</p> <p>The issues observed during physical verification in September 2024 are being addressed in the Defects Liability period which expires in December, 2024.</p>		
2.2.2	<p>Construction of Classrooms and Renovation of Workshop at National Beekeeping Institute Ngong</p> <p>The statement of receipts and payments and Note 8 to the financial statement reflects Kshs.806,814,831 for acquisition of assets. Included in the amount is Kshs.326,744,842 for construction of civil works which further includes Kshs.23,309,527 in respect of construction of classrooms and renovation of workshop at National Beekeeping Institute Ngong. Review of procurement records revealed that the original contract sum was Kshs.14,533,710 with a contract period of twenty four (24) weeks with effect from March 2019. Towards the end of the contract period, an amendment to the scope of work was made to complete a multipurpose hall which revised the contract sum by Kshs.8,775,817 signed on 18 March,2022 for twelve weeks bringing</p>	<p>It is true that the State Department of Livestock awarded a contract for the Proposed construction of 3 No. Classrooms and renovation of Workshop Block at the Beekeeping Institute at a contract sum of Kshs. 14,369,790 on 2nd March, 2022</p> <p>The Contract Implementation Committee during its meeting held on 2nd May, 2022 indicated that the Project manager had observed that the initial scope of works did not cover the store side of the building in order to achieve functionality of the space area needed, to be raised to align with the elevations from the other wing being implemented.</p> <p>The committee therefore recommended</p>	Documents availed for audit review	Awaiting Auditor's comments

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>totalling contract sum to Kshs.23,309,527 representing an approximate 61% increase. The contract amendment was executed without obtaining the required written documentation and approvals from the project manager and the public works authority, as mandated. Additionally, the contract addendum was executed before the lapse of twelve (12) months period as required by law contrary to Section 139 (1) of the Public Procurement Assets Disposal Act, 2015.</p> <p>Physical inspection of the Project in September, 2024 revealed that the classrooms and workshop walls had developed cracks, and paint had peeled, indicating that the required three coats of first-quality plastic emulsion paint had not been applied. Slippery tiles were used instead of the approved non-slip ceramic tiles, posing safety risks, while standard ceiling materials were installed instead of gypsum plasterboard finishers, compromising both aesthetics and acoustics. Additionally, window panels were improperly secured, leading to potential safety hazards an indication of poor workmanship.</p> <p>In the circumstances, the value for money of Kshs.23,309,527 could not be confirmed</p>	<p>Construction of a Multipurpose Hall subject to availability of funds to address the emerging issues. The user Department vide letter Ref. No. NBS/99B/198 dated 19th July,2022 requested the State Department for Public Works to provide Bills of quantities and estimates for the proposed works. The State Department of Public Works vide memo Ref. RWO/D116/GEN/VOL.II/48 dated 16th August,2022 submitted the Bills of Quantities and estimates for the proposed additional Works.</p> <p>The State Department of Livestock using Direct Procurement Method pursuant to Section 103 2 (d) awarded the contract for the additional works to M/s. Sori Investment Limited being the Contractor on site at the time. The additional works were sanctioned by the Project Manager as indicated in the signed CIT minutes.</p> <p>The contract was not variated since these were new works that were subjected to a new procurement process culminating into a new contract worth a contract sum of Kshs. 8,775,817.60 signed on 5th</p>		

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		September, 2022.		
2.2.2	<p>Construction of Kiburu Beef Feedlot and Auxiliary Works in Meru County</p> <p>The statement of receipts and payments and Note 8 to the financial statements reflects Kshs.806,814,831 for acquisition of assets. Included in this amount is Kshs.326,744,842 for construction and civil works which further includes Kshs.84,940,691 for construction of Kiburu beef feedlot and auxiliary works in Meru County at construct sum of Kshs. 84,940,691 through restricted tendering method vide letter dated 23 October, 2023. There was no evidence to confirm that the item was specialized in the procurement plan. Review of the tender revealed that the contract was awarded under Access to Government Procurement Opportunities (AGPO) due to the majority shareholder being aged 27years at the time of the tender award. However, the company was registered on the 16 August, 2011 when the director was still a minor, Documents provided to the effect of change of directors did not include a written consent of the new Director contrary to Section 138(2(b)) of the Company's Act 2015.</p> <p>Physical inspection in September, 2024 revealed that fencing work was complete, however, there was no contracted security personnel to man the</p>	<p>September, 2022.</p> <ul style="list-style-type: none"> Works under review were not in the approved procurement plan <p>It is true that during the year under review, the project was not factored in the initial Procurement plan approved at the beginning of the Financial year.</p> <p>However, during the Financial year under review, the State Department was allocated a budget for the implementation of this project through Supplementary II. As a result, the Procurement Plan was reviewed and updated to reflect the allocated budget, as well as the proposed project.</p> <ul style="list-style-type: none"> Method of procurement was restricted competitive procurement which does not exist <p>It is true that the procurement method was indicated as restrictive Competitive procurement. However, this was a typographical error. The method used to</p>	Documents availed for audit review	Awaiting Auditor's comments

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>feed lot, no ownership document for the piece of land on which the feed lot was constructed and the project had not been commissioned three (3) months since issuance of certificate of practical completion and payment of Kshs.84,940,691 having been paid in full.</p> <p>In the circumstances, the value for money for money of Kshs.84,940,691 could not be confirmed</p>	<p>procure the works was Restricted Tendering Procurement Method.</p> <ul style="list-style-type: none"> • Management should have used open tendering procurement Method as prevailing conditions did not warrant the use of restricted tendering. <p>Restricted Tendering Procurement Method was correctly used for this project since construction of feedlots is considered specialized works whose overall impact to the community is expected to bear great benefits in line with the BETA Agenda.</p> <p>The use of Restricted Tendering Procurement Method did not negate fair competition as the State Department relied on a list of Prequalified contractors submitted by the State Department for Public Works pursuant to Section 56(i) of the Public Procurement and Asset Disposal Act, 2015.</p> <ul style="list-style-type: none"> • Tender was awarded under 		

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
 Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		<p>AGPO due to the fact that majority shareholder being aged 27 years at the time of tender award.</p> <p>It is true that the tender was awarded to a firm registered as an AGPO registered beneficiary. According to the documents presented, the company was registered in 2011. However, the company later incorporated the youth as a majority shareholder thus making them eligible to participate under AGPO as per the certificate Ref No: NT/PPD/2023/DGY/3163</p> <p>A written consent for the same for the new Director has since been presented for audit review.</p> <ul style="list-style-type: none"> Incomplete works and delivery of the machinery, no security personnel, no ownership documents for piece of land on which the feedlot was constructed etc. <p>It is true that the fencing work was incomplete at the time of field visit. This</p>		

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		<p>is attributed to a dispute between the SDL and a local Church. The same is being addressed administratively.</p> <p>Ownership documents for the piece of land on which the feedlot was constructed has been availed for audit.</p> <p>Additionally, the fodder size reduction machine had not been fully installed because of security concerns but was available in stores (on site) during the field visit. However, the same has since been fully installed.</p> <p>It is also true that there are no security personnel to man the feed lot. However, the same is being addressed within the budgetary allocation of 2025-2026 Financial Year to have security deployed to the facility to secure this critical facility.</p> <p>It is true that the project had not been handed over and commissioned. This is attributed to a dispute between the SDL and a local Church. The same is being addressed administratively.</p>		

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
2.2.3	<p>Payment of Prime Costs and Provisional Sums The statement of receipts and payments and Note 8 to the financial statement reflects Kshs.806,814,831 for acquisition of assets includes Kshs.326,744,842 for construction of civil works which further included Kshs.123,217,816 paid for six(6) contractors in respect of construction works in various projects within the Country. The amount also includes Kshs.6,294,795 being in respect of provisional sums (expenditure incurred by project managers for contingencies).However, no requests from contractors accompanied by certificates for justification for such costs were provided for audit review. Further, no evidence was provided to confirm that the expenditures were incurred with approval of the Accounting Officers contrary Section 139(2) of Public Procurement and Asset Disposal Act, 2015, requires an Accounting Officer of a procuring entity, on the recommendation of an evaluation committee to approve the request for the following, extension of contract period, use of prime costs ,use of contingencies, reimbursable costs and use of provisional sums the request shall be accompanied by a certificate from the tenderer making a justification for such cost.</p>	<p>Provisional sums amounting to Ksh. 6,294,795 were paid to the contractors. It is true that the request from the contractors for utilization of the contingency fund as well as approval from the Accounting Officer were not provided at the time for audit review. However, same have since been availed to the auditors for review</p>	Documents availed for audit review	Awaiting Auditor's comments

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>In the circumstances, the value for money and regularity of the expenditure of Kshs.6.294,795 could not be confirmed.</p>			
3	<p>Stalled Construction of Training Block-Narok Regional Pastoral Training Center</p> <p>Review of the procurement documents revealed that a contract was awarded to a contractor through request for quotations to construction phase one of a training complex at a contract sum of Kshs. 21,880,012 in respect of construction of Training Block-Narok regional pastoral training center as per the contract agreement in 30 May ,2022. The contract period was 4 months from the date of agreement. It was noted that Management paid the contractor on 6 July, 2022 a total of Kshs. 7,550,695 and the contract period expired in September 2022 with the Project having stalled at the Sub-structure level an equivalent of 10% of the works. No explanation was provided as per when the Project will be completed with the contractor having abandoned the site.</p> <p>In the circumstances, the projects delay may result to escalated costs for completion and value for money of Kshs.7,550,695 already spent could not be confirmed.</p>	<p>It is true the project has stalled for the last three years. The State Department has suffered budget cuts since financial year 2021/2022 as well as low ceilings under development vote. The State Department had allocated funds during financial year 2022/2023 to revive the construction works, however the entire allocations were reduced to zero through budget cuts. Due to the shrinking allocations for GOK funded projects it has been difficult to provide resources to complete the ongoing/stalled projects within the state department.</p>	Awaiting funds allocation	After supplementary budget allocation
4.	Shared Bank Accounts	The national treasury through circulars	Still operates as	

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>Review of documents and physical inspection to various training institutions under the State Department for Livestock revealed that eight (8) institutions shared the same Accounts at KCB in their daily operations.</p> <p>Review of documents and physical inspection to various training institutions under the State Department for Livestock revealed that eight (8) institutions shared the same Accounts at KCB in their daily operations</p>	<p>and other regulations directed that all national government entities to open and operate one account at the county and sub county levels pursuant to Kenya gazette notice No.94 dated 16th July, 2017. This is line with treasury single account policy</p>	<p>before</p>	
5	<p>Avoidable Legal Costs-Delay in Payment of Court Awards</p> <p>As previously reported, Note 17.4 to the financial statements reflects contingent liabilities amounting to Kshs. 4,000,000,000. Review of legal files revealed that the State Department of Livestock, represented by the Hon. Attorney General, had been involved in High Court Civil Case No. 1655/1986. The case concerned an abattoir company which had initially been awarded Kshs. 5,025,950,000. The final settlement amount was reduced to Kshs. 4,000,000,000 and was agreed upon after negotiations. This adjustment was made in good faith, with a cap on interest applied.</p> <p>Despite the directive in the communication dated 2 August, 2018 from the Attorney General stating that the plaintiff should be paid in full and final settlement, it appeared that the State Department of</p>	<p>Halal Meat Products Limited sued the State Department for Livestock Development for compensation and was awarded decretal sum of Kshs. 5.2 Billion. However, through out of court negotiations, the State Department for Livestock Development settled on a final pay of Kshs. 4 Billion with interests capped. The National Treasury advised that the State Department for Livestock Development submits the request for budgetary allocation to the sector working group undertaking MTEF for the financial year 2019/2020. The State Department for Livestock Development complied and submitted the request to the sector working group as advised by the National Treasury. However, this was</p>	<p>No budgetary allocation</p>	

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>Livestock had not fulfilled its obligation to settle the court awarded amount to the Company.</p> <p>Furthermore, it was noted that no monthly updates regarding pending bills related to this legal case were submitted to The National Treasury for the fiscal year 2023/2024. Additionally, the required budgetary allocation controls for this period were not provided as mandated</p> <p>In the circumstances, the State Department risks being charged interest for non-payment.</p>	<p>not incorporated into the budget. The State Department submitted another request to The National Treasury and Economic Planning for budgetary allocation to facilitate settling of the court award. The court award has not been settled to date due to lack of budgetary allocation. As a result, the State Department for Livestock Development has since escalated the issue to the Chief of Staff and Head of Public Service for further deliberations and direction.</p>		
6	<p>Procurement of Motor Vehicle</p> <p>Note 17.2 to the financial statements reflects Kshs. 481,158,476 for pending bills which includes supply of goods of Kshs. 257,560,633 which further includes Kshs.7,610,000 for supply and delivery of motor vehicle by description KDHD223R-LEMDY. However, physical inspection and review of procurement documents revealed that the vehicle had not been delivered and the advance payment guarantee for Kshs. 7,610,000 from a local bank had expired by the time of the audit.</p> <p>In the circumstances, the value for money and regularity of Kshs.7,610,000 could not be confirmed.</p>	<p>It's true that the State Department had procured the said vehicle. As at 30th June, 2024, the vehicle had not been paid and was listed as a pending bill. CFAO's company policy is that delivery is done after actual payment.</p> <p>This procurement has since been removed from the list of pending Bills list, owing to lack of budgetary provision this financial year to facilitate payment and the same amended in the financial statement accordingly.</p>	Action was taken	Immediately

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
7.	<p>Bulk Milk Coolers The State Department procured 350 bulk milk coolers in the financial year 2018/2019, each with a capacity of 3000 litres at a total cost of Kshs.2,343,250,000. Physical inspection in September, 2024 to thirty (30) bulk milk coolers cooperatives in Kisumu, Nakuru, Narok, Bungoma, Meru, Machakos, Kiambu, Kajiado, Kericho, Nyeri, Nyandarua and Usain Gishu Counties revealed that the sixteen(16) coolers were either not functional or being underutilized. In some cases, the coolers had been vandalized and had missing parts as there was no security, others had not been fully installed, while others were simply idle.</p> <p>It was not clear whether key stakeholders including the County Governments, the Kenya Dairy Board, Cooperatives, among others had been fully involved and sensitized in the conception of the Project and the value for money on the expenditure on the coolers could not be confirmed.</p>	A detailed report on the status of the Bulk Milk Coolers was provided for review.	Documents availed for audit review	Awaiting Auditor's comments
8.	The State Department for Livestock Development has not prepared the Financial Statement for the	The reports were delayed due to various training carried out during the period to	Already transited	Done

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>first quarter of financial year 2024/2025 hence it could not be confirmed whether transitioning from cash to Accrual Basis is being adopted. This is contrary to Paragraph 4.2 part (a) of the Circular on Guidelines on Year End Closing Procedures for Financial Year 2023/2024 dated 15 May, 2024 states that, The National and County Governments and their respective entities shall apply IPSAS Accrual based standards with effect from 1 July, 2024. Further, the last financial statements to be prepared under IPSAS Cash Basis of accounting will be for the period ended 30 June, 2024 as per part (b)</p> <p>In the circumstances, Management was in breach of the Circular.</p>	<p>ease the transition process</p>		
9	<p>Use of Banned Asbestos Roof Buildings Physical inspection in the month of September,2024 revealed that buildings at AHITI Ndomba (Kirinyaga), AHITI Ngong (Kajiado North), Regional Pastoral Training Center Narok and Directorate of Veterinary Services Kabete that the employees of the Insitutions were being housed in asbestos roofed premises hence exposing them to the risk of poisoning contrary to Section 3 (1) of the Public Health Act Cap 247. In the circumstances, Management was in breach</p>	<p>The state department of Livestock development has since written the Director General National Environment and Management Authority(NEMA) for assessment and further guidance on safe removal, transportation, disposal and replacement of asbestos roofing from all government premises under the state department. This is therefore to clarify that action has already been undertaken</p>	<p>Awaiting NEMA assessment</p>	<p>In progress</p>

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	of the law.	and awaiting the response from NEMA.		
Basis for Conclusion				
<p>I. Under Staffing in Staff Establishment</p> <p>The State Department has an approved staff establishment of one thousand seven hundred and ninetyfour (1794) while the filled positions are eight hundred and ninety one (891) leaving unfilled positions of eight hundred and ninety six (896).</p> <p>Physical inspection and review of records in September 2024, revealed the following:</p> <ul style="list-style-type: none"> i. Ahiti Ndomba institute lacked a substantive farm manager and accountant. ii. There was no substantive procurement and accountant officer for the Regional Pastoral Training Center-Narok, Machakos Farm, Kitengela Sheep and Goat Farm, Ngong Farm and the Rabbit National breeding center had only one permanent staff, the farm manager. iii. In Kericho County there were three (3) veterinary officers against an establishment of five (5), one (1) Laboratory Technician against an establishment of four (4), and no 	<ul style="list-style-type: none"> i. The State Department has been facing serious shortage of staff due to natural attrition and for the last 4 years the state Department requested for authority to recruit to fill most critical vacant positions such as farm managers unfortunately authority was never granted. ii. In FY 2023/24 the Commission embarked on a recruitment exercise to fill positions that are deployed as farm managers. The Commission has recruited Livestock Production Officer CSG 10, Assistant Livestock Production Officer III CSG 12/JG 'H' and Assistant Animal Health officers III CSG 12/JG 'H' the officers appointed vide letter Ref. No. PSC/224/8/1/1; PSC/224/8/(35) dated 16th October, 2024), Ref. No. PSC/64/10/1/1; PSC/64/10/ (10) dated 28th 	Implementation in Progress	On going	

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>staff in place for medical engineers, zoologist, livestock officers, epidemiologist, IT administrator/ data records officer, procurement clerk/ store man among others. This increased reliance on casuals and resulted in overworked permanent staff.</p> <p>In the circumstances, failure to achieve state department's mandate due to understaffing. This may impact negatively on the staff morale due to work overload leading to poor service delivery and inflated wage bill due to redundant staff.</p>	<p>August, 2024 and Ref. No. PSC/346/6/1/1; PSC/346/6/ (21) dated 7th August, 2024 respectively. These officers will be deployed to all the farms as Farm managers.</p>		
2.	<p>2. Lack of Approved Strategic Plan and Misalignment with Procurement and Work Plans</p> <p>The State Department did not have an approved strategic plan, following the expiration of its previous plan, which had covered the period from 2018 to 2022. An approved strategic plan was essential for directing the Department's long-term goals, guiding resource allocation, and measuring performance effectively. However, the following anomalies were incurred:</p> <p>i. In the absence of a new strategic plan, it impaired the State Department's ability to set clear long-term goals and objectives.</p>	<p>The State Department has since availed and submitted the department's approved strategic plan for the financial year 2023/2027 to the auditors for audit review.</p>	Availed	Done

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>ii. There was no framework to ensure that the procurement plan aligned with the Department's strategic priorities.</p> <p>iii. The work plan lacked a clear connection to a strategic plan, leading to potential inconsistencies in the execution of tasks and activities.</p> <p>In the circumstances, the State Department was unable to enhance its ability to manage resources efficiently, achieve its strategic goals, and comply with relevant regulations.</p>			
4.	<p>Lack of Service Level Agreements with Outsourced IT Service Providers (KALRO)</p> <p>The State Department for Livestock Development was outsourced information technology infrastructure from Kenya Agriculture and Livestock Research Organization (KALRO). However, no formal agreements stipulating the terms of service including access rights, backups, service level agreement and data security was provided for audit.</p> <p>Further, the State Department for Livestock Development has not developed and maintained information technology security Policy to secure data confidentiality and integrity.</p>			

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Reference No.	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	In these circumstances, the costs and benefits may affects the organization operations.			
5.	<p>Failure to Dispose Obsolete and Unserviceable Assets</p> <p>Annex 4 to the financial statements discloses a summary of fixed assets with a total historical cost of Kshs. 6,555,576,263. Review of the detailed assets registers revealed that the registers did not disclose the value of land owned by the State Department. Further, the register included one hundred and seventy (170) office equipment, furniture and fittings, laboratory items that were either obsolete, unserviceable, or expired items, and twenty-two (22) grounded motor vehicles. Management has not explained why these items have not been boarded in accordance with the provisions of the Public Procurement and Asset Disposal Act, 2015. In addition, no evidence was provided to confirm that a comprehensive verification and condition assessment of all assets controlled or used by the entity had been carried out.</p> <p>In the circumstances, the effectiveness of assets management systems could not be confirmed.</p>	<p>It's true that the State Department did not undertake disposal of various items including Motor Vehicle that were either obsolete or unserviceable. This is attributed to lack of budgetary provision to enable the disposal committee travel to the various stations to undertake Board of Survey and costing of the said items.</p>	In process	Work in progress

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Signed:  _____

Date: 20/11/2025

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Appendix II: Projects implemented by the State Department of Livestock Development

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

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Appendix III: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2023-24	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2024-25
Land					-
Buildings and structures	2,754,245,890	49,980,000			2,804,225,890
Transport equipment/ Motor Vehicle	367,260,085	53,688,479			420,948,564
Office equipment, furniture and fittings	612,597,631	7,425,470			620,023,101
ICT Equipment		15,225,051			15,225,051
Machinery and Equipment/ Specialised Equipment	2,512,791,721	1,452,546,970			3,965,338,691
Biological assets	527,303,212				527,303,212
Infrastructure Assets- Roads, Rails					-
Heritage and cultural assets					-
Intangible assets	68,493,167				68,493,167
Civil Work		9,575,000			9,575,000
Total	6,842,691,706	1,588,440,970	-	-	8,431,132,676

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Appendix VI: Reporting of Climate Relevant Expenditures

Project ID: I162 Name of Department: State Department for Livestock Development

Email: pslivestock@kilimo.go.ke

Name of Accounting Officer: Hon. Jonathan Mueke, CBS

Responsible Persons: Blaise Okinyi-TWENDE; Maurice Ouma-DRIVE

Project Name	Project Description	Project Objectives	Project Activities	Actual Expenditure (KShs.)				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
wards ding ought ergencies Kenya WENDE)	Goal: To reduce the cost of climate change induced drought on Kenya's national economy by increasing resilience of the livestock and other land use sectors in restored and effectively governed rangeland ecosystems	-To create awareness of climate threats and risk reduction process -To enhance adaptive capacity and reduced exposure to climate risks -To strengthen institutional and regulatory systems for climate responsive planning and development	-To train pastoral communities and institutions on rangeland management in 11 Counties. -To establish water and soil conservation structures in 3 Rangeland Systems -To establish grass seed banks amongst	22,320,992	97,909,842	95,013,052	97,230,149	GoK/ Green Clima te Fund	State Departmen t for Livestock

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

<p>risking, usive Value ancing Pastoral nomies (IVE).</p>	<p>Insurance scheme supports livestock insurance services in 8 ASAL counties</p>	<p>-Increased drought resilience of the productive pastoral system segregated per country -Stable market and prices for livestock produced under productive pastoral systems segregated per country, -Increased access to formal financial services by currently underserved segments of the society segregated per country. -Increased private sector investments in livestock value chain thus more jobs segregated per country Reduction of</p>	<p>beneficiary communities</p>	<p>417,783,619</p>	<p>228,145,793</p>	<p>1,676,774,614</p>	<p>158,321,445</p>	<p>IDA-WB</p>	<p>State Department for Livestock/ KDC/ ZE-PRE</p>
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STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

		<p>conflicts and enhanced cross border trade.</p>	<p>insurance scheme and collection of premium contribution</p> <p>-Linking groups receiving help from insurance with investments supported by component two of the project</p> <p>-Finding potential youth groups and women to be supported by the project to scale their livestock value chain activities</p> <p>-Undertaking feasibilities, market sounding and</p>						
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STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

			<p>undertaking road shows to attract private sector investors to viable business opportunities in livestock value chain</p> <p>-Finding opportunities for private public partnerships in livestock value chain and support investments in those ventures</p> <p>-Providing seed capital and advisory to selected business opportunities</p>						
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STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

Appendix VII: List of Pending Bills

S/No	Supplier	Description	Budget item to charge	Pending bill Amount
1	M/S Gesam Merchants Tr	Supply and delivery of assorted items	2211100 Office and General Sup	1,964,636.00
2	M/S Dotytech General Supplies	Supply and delivery of various office stationery	2211100 Office and General Supplies and Services	1,695,944.00
3	M/S Superbreak Travel Agency	Provision of foreign return air ticket routing Nairobi-Istanbul-Nairobi	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	854,000.00
4	M/S Ellabell Travel Agencies Limited	Provision of foreign return air ticket routing Nairobi-Entebbe-Nairobi	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	593,880.00
5	M/S Flight Center Travel Limited	Provision of foreign return air ticket routing Nairobi-Rome-Nairobi	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	890,200.00
6	M/S Turkenya Tours & Safaris Limited	Provision of foreign air tickets routing Nairobi- Rome-Nairobi	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	1,457,559.00
7	M/S Rensam Enterprises	Supply and delivery of office items	2211100 Office and General Supplies and Services	300,000.00
8	M/S Variety Travel Limited	Provision of domestic return air ticket routing Nairobi- Eldoret- Nairobi	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	100,000.00
9	M/S Variety Travel Limited	Provision of domestic return air ticket routing Nairobi- Kisumu- Nairobi	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	106,000.00
10	M/s Geomase Enterprises Limited	Supply of Rabbit Pellets	2211023 Supplies for Production	2,425,000.00
11	M/s Northern View Holdings Limited	Supply and Delivery of Molasses (20Ltrs jerricans)	2211023 Supplies for Production	2,392,350.00
12	M/s Osile Investment Limited	Supply and Delivery of Pig Finisher	2211023 Supplies for Production	1,911,000.00
13	M/s Shee Link Investment Limited	Supply and Delivery of Pig Starter	2211023 Supplies for Production	1,870,700.00
14	M/s Nurpett General Limited	Supply and Delivery of Chick & Duck Marsh	2211023 Supplies for Production	1,882,920.00
15	M/s Lahza Investment Limited	Supply and Delivery of Layers Marsh	2211023 Supplies for Production	1,845,350.00
16	M/s Abulo Agency Limited	Supply and Delivery of Sower & Weaner Marsh	2211023 Supplies for Production	1,935,921.00
17	M/s Yubama Holdings Limited	Supply and Delivery of Calf Pellets	2211023 Supplies for Production	2,304,000.00
18	M/s Jantech Express Limited	Supply and delivery of a pair of leather gloves	2211008 Laboratory Materials, Supplies and Small Equipment	2,948,000.00
19	M/s Mount Royal Limited	Supply and Delivery of Laboratory Items	2211008 Laboratory Materials, Supplies and Small Equipment	11,365,800.00
20	M/s Tesney Enterprises	Supply and Delivery of ICT Items	3111002 Purchase of Computers, Printers and other IT Equipment	2,321,090.00
21	M/s Boma Inn Eldoret P.O Box 9208- Eldoret	Conference Facilities-18th to 21st June 2024	2210800 Hospitality Supplies and Services	1,321,400.00
22	M/s Legend Hotels Limited P.O Box -3011, Nairobi	Conference Facilities-18th to 21st June 2024	2210800 Hospitality Supplies and Services	1,400,000.00
23	M/s Mombasa Beach Hotel Limited P.O Box 90414, Naivasha	Conference Facilities-18th to 21st June 2024	2210800 Hospitality Supplies and Services	1,425,000.00
24	M/s Kenya Agricultural and Livestock Research Organization	Conference Facilities-18th to 21st June 2024	2210800 Hospitality Supplies and Services	455,000.00
25	M/s Kenya Agricultural and Livestock Research Organization	Conference Facilities-18th to 21st June 2024	2210800 Hospitality Supplies and Services	285,592.00
26	M/s Panaroma Park Hotel	Provision of Conference facility for a Household Listing data cleaning workshop from 17 th -19 th December 2024	2210800 Hospitality Supplies and Services	516,000.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

27	M/s Kenya Agricultural and Livestock Research Organization	Provision of Conference facility for an open public meeting for National Validation of Animal Health Bill, Animal welfare and protection Bill, Livestock Research Agenda will be held on 17 th -18 th June, 2025	2210800 Hospitality Supplies and Services	522,696.00
28	M/s Salvador Caetano Kenya Limited	Repair of GKB& 747Z	2220100 Routine Maintenance Vehicles and Other Transport Equipment	289,544.93
29	M/S Mbugi Traders	Proposed Refurbishment Works to Existing Kitchen And Repairs Of Four Energy Saving Jikos AHITI-Kabete	2220205 Maintenance of Buildings and Stations - NonResidential	1,199,904.00
30	M/S Giwa Traders Company Limited	Proposed Construction of Zero Grazing Unit for Thirty Cows At AHITI-Ngong Campus	3110504 Other Infrastructure and Civil Works	9,575,000.00
31	M/S Microcare Agencies	supply of fire wood & charcoal	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	374,900.00
32	M/s Isuzu East Africa Limited	Supply and delivery of bus at AHITI-Nyahururu	Purchase of Motor Vehicles	13,821,300.00
33	M/s Prolite Agencies Limited	Supply and Delivery of Rabbit Pellet	2211023 Supplies for Production	1,662,549.00
34	M/s Ronco Company Limited	Supply and Delivery of Daily Meal	2211023 Supplies for Production	1,897,675.00
35	M/s Beasley Broadcasting Corporate Limited	Supply and delivery of pig pellets	2211023 Supplies for Production	1,944,000.00
36	M/s Focus Point Systems Limited	Construction works – Repair of Roof at the Bulk Store	2220205 Maintenance of Buildings and Stations - NonResidential	2,780,520.00
37	M/s Marsalet International	Supply and Delivery of Leather Items	2211006 Purchase of Workshop Tools, Spares and Small Equipment	4,800,000.00
38	M/s Xogsade Limited	Supply and Delivery of various equipment (Marimanti Poultry Multiplication Center)	2211007 Agricultural Materials, Supplies and Small Equipment	2,972,000.00
39	M/s Ganane Investments Limited	Supply and Delivery of various equipment (Marimanti Poultry Multiplication Center)	2211007 Agricultural Materials, Supplies and Small Equipment	2,825,000.00
40	M/s AL-Kowthar General Supplies Limited	Supply and Delivery of various equipment (Marimanti Poultry Multiplication Center)	2211007 Agricultural Materials, Supplies and Small Equipment	2,532,900.00
41	M/s Northern View Holdings Limited	Supply and Delivery of various equipment (Marimanti Poultry Multiplication Center)	2211007 Agricultural Materials, Supplies and Small Equipment	2,450,000.00
42	The Hive Limited	Steel Metallic Hive Stands	2211007 Agricultural Materials, Supplies and Small Equipment	2,860,560.00
43	M/s Mairer General Supplies Co. Ltd	Construction Chifra Waterpan	3110504 Other Infrastructure and Civil Works	1,898,545.00
44	M/s IDHIDH Deluxe Contractors	Construction-Dukana Market	3110504 Other Infrastructure and Civil Works	1,900,014.00
45	M/s Dido and Sons Limited	Construction- Waititi Waterpan	3110504 Other Infrastructure and Civil Works	1,197,840.00
46	M/s Amasho Contractors Ltd	Rehabilitation of Kordai Waterpan	3110504 Other Infrastructure and Civil Works	2,517,797.00
47	M/s Morkelly Limited	Rehabilitation of Chemongoch holding ground	3110504 Other Infrastructure and Civil Works	5,690,610.00
48	M/S Dairy Training Institute (Naivasha)	Provision of conference facility	2210800 Hospitality Supplies and Services	107,250.00
49	M/S Dairy Training Institute (Naivasha)	Provision of conference facility	2210800 Hospitality Supplies and Services	593,100.00
50	M/s Janjwa Agencies Services Limited	Supply and Delivery of Meat Goat Galla (Lot Baringo County)	3111302 Purchase of Animals and Breeding Stock	71,259,500.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

51	M/s Rentech Solution Limited	Lot 1: Supply & Delivery of Day Old Chicks to various counties (Kitui, Laikipia & Makueni Counties)	3111302 Purchase of Animals and Breeding Stock	5,655,000.00
52	M/s Core Elements Limited	Lot 2: Supply & Delivery of Day Old Chicks to various counties (Kakamega, Bungoma, Busia & Nakuru Counties)	3111302 Purchase of Animals and Breeding Stock	8,060,000.00
53	M/s Extrateq Concept Limited	Lot 3: Supply & Delivery of Day Old Chicks to various counties (Kisumu, Siaya & Migori Counties)	3111302 Purchase of Animals and Breeding Stock	5,850,000.00
54	M/S Hatari Security Guards Limited	Provision for Security services July-Sep 2021 Jan-May 2022	2211305 Contracted Guards and Cleaning Services	1,071,840.00
55	M/S Mijanya General Traders		2211015 Food and Rations	859,020.00
56	M/S Pekate Enterprises		2211015 Food and Rations	859,240.00
57	M/S Local Globe Enterprises Limited		2211015 Food and Rations	450,210.00
58	M/S Tedpet Enterprises		2211015 Food and Rations	684,500.00
59	M/S Lewawa Enterprises		2211015 Food and Rations	544,540.00
60	M/S Pema Agro Solutions		2211015 Food and Rations	1,318,400.00
61	M/S Angemwini Enterprises		2211015 Food and Rations	742,550.00
62	M/S Puremak Genral Supplies Services		2211015 Food and Rations	2,519,880.00
63	M/S Tonaz Limited		2211015 Food and Rations	996,300.00
64	M/S Annbright Enterprises		2211015 Food and Rations	494,390.00
65	M/S Farmgate Organics Limited		2211015 Food and Rations	303,120.00
66	M/S Jowamu contractors			399,850.00
67	M/S Ann Nyawira			5,970.00
68	M/S Melsy Merchants			306,335.00
69	M/S Kenschiffs Enterprises			250,000.00
70	M/S Levins Supplies			995,985.00
71	M/S Deeline Fortune Enterprises			1,976,460.00
72	M/S Estreal Investment Limited			4,477,660.00
73	M/S New Wananchi Limited			4,891,800.00
74	M/S Phalimagen Investment			251,040.00
75	M/S Pizza Annex Enterprises			728,800.00
76	M/S Twins Prise Enterprises			281,440.00
77	M/S Manja Business Systems			1,298,920.00
78	M/S Chamaki Supplies Enterprises			140,000.00
79	M/S Rafiki Vet Centre and Agrovet		2211003 Veterinarian Supplies and Materials	336,550.00
80	M/S Chania Dawa		2211003 Veterinarian Supplies and Materials	366,231.00
81	M/S Kagethi Investment		2211100 Office and General Supplies and Services	216,590.00
82	M/S Denloy Investment		2211100 Office and General Supplies and Services	323,473.00
83	M/S Warazo General Traders		2211100 Office and General Supplies and Services	309,000.00
84	M/S Pema-Lit Electricals		2211100 Office and General Supplies and Services	72,000.00
85	Supply of food items	Leila		634,906.00
86	Supply of toners and cartridges	Meymoal Ent. LTD		178,000.00
87	Supply of food items	Al Salam Logistics		354,200.00
88				
89	Supply of vegetables	Rasruman General supplies		550,645.00
90	Supply of meat and milk	Haret		310,260.00
91	Supply of food rations	Westward General Supplies		1,800,500.00
92	Supply of Vegetables	Croke General supplies		850,260.00
93	Supply of electricity	Kenya Power and Lightning company		750,000.00
94	Supply of 1300 Hay bales and	Ali Hsan farm		850,000.00
95	Supply of Day-old chicks and feeds	Nothern Vet Ltd		1,155,000.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

96	Supply of Cleaning detergents and fumigations (Kalaza outbreak)	Muzna Construction and General supplies	1,340,000.00
97	Supply of pens and note pads	Margyline solutions	32,500.00
98	Supply of Pishori rice	Ngagima	7,900.00
99	Printing and binding of manuals for graduation	Margyline	40,400.00
100	Supply of balls (2 volleyball, 1 netball)	Nagama	18,000.00
101	Supply of food items	Al Salam logistics	100,200.00
102	Supply of food items	Croke	95,000.00
103	Supply of food items	Al Salam logistics	158,740.00
104	Supply of livestock feeds	Smusagi	756,000.00
105	Supply of kitchen items	Smusagi	185,800.00
106	Printing of graduation material	Margyline	173,650.00
107	Purchases of 10 tyres for institute Bus, Nissan and Land cruiser	Kampala Autospares Garage	585,000.00
108	Repair of Institute vehicles	Kampala Autospares Garage	335,000.00
109	Food provisions	HAMBIJOY GENERAL SUPPLIERS	1,727,910.00
110	Food provisions	ERICHEM KENYA	1,715,510.00
111	Food provisions	CASYKATHA ENTERPRISES	545,505.00
112	Food provisions	JUBRING ENTERPRISES	3,861,180.00
113	Food provisions	SMALL AXE CREATIVE	1,856,635.00
114	Food provisions	VIKWA ENTERPRISES	909,600.00
115	Food provisions	SUPASHAMBA SUPPLIES	369,745.00
116	Food provisions	QUALITY ACHIEVERS	625,430.00
117	Food provisions	RIVAKEM ENTERPRISE	1,869,200.00
118	Fruits and vegetables	BREUMACHA ENTERPRISES	1,755,000.00
119	Food provisions	SMALL AXE CREATIVE	630,000.00
120	Fruits and vegetables	DAWAMA DELIVERIES LTD	225,600.00
121	Fruits and vegetables	REMWA GENERAL SUPPLIERS	320,000.00
122	Fruits and vegetables	HAMBIJOY GENERAL SUPPLIERS	1,050,475.00
123	Fruits and vegetables	MAYAN BROTHERS	560,000.00
124	Fruits and vegetables	BREUMACHA ENTERPRISES	1,350,000.00
125	Dry food stuffs	ALPHEGA ENTERPRISES	800,000.00
126	Food provisions	VIKWA SUPPLIES	800,000.00
127	Food provisions	SEREMAYAN SUPPLIERS	340,000.00
128	Food provisions	SMALL AXE CREATIVE	1,410,000.00
129	Food provisions	NDUBAI ENTERPRISES	1,249,800.00
130	Food provisions	QUALITY ACHIEVERS	588,800.00
131	Fruits and vegetables	MAYAN BROTHERS	238,000.00
132	Food provisions	NDUBAI ENTERPRISES	28,800.00
133	Fruits and vegetables	PDEEPIMA	37,240.00
134	Meat on Bones	SMALL AXE CREATIVE	294,000.00
135	Fruits and vegetables	SCOLASTICA	445,000.00
136	Cleaning material	HAMBIJOY GENERAL SUPPLIERS	53,650.00
137	Fruits and vegetables	NJUGANE INVESTMENTS	320,000.00
138	Food provisions	SMALL AXE CREATIVE	873,000.00
139	Fruits and vegetables	REMWA GENERAL SUPPLIES	32,000.00
140	Dry foodstuffs	JOTKIP	130,000.00
141	Food provisions	SEREMAYAN SUPPLIERS	61,200.00
142	Dry foodstuffs	ALPHEGA ENTERPRISES	160,000.00
143	Meat on Bones	M/S AUGEN ENTERPRISES	540,000.00
144	Food provisions	M/S MAXISWORLD ENTERPRISES	508,720.00
145	Wheat Flour	M/S GARLAND GALAXY	120,750.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

146	Tomatoes	MAYAN BROTHERS GENERAL SUPPLIERS		180,000.00
147	Sugar	GARLAND GALAXY		521,220.00
148	Fruits and vegetables	CASYKATHA ENTERPRISES		225,180.00
149	Beef without Bones	AUGEN ENTERPRISES		141,400.00
150	Beef without Bones	AUGEN ENTERPRISES		110,600.00
151	Fruits and vegetables	CASYKATHA ENTERPRISES		47,410.00
152	Food provisions	GARLAND GALAXY AGENCIES		244,835.00
153	Food provisions	GARLAND GALAXY AGENCIES		456,320.00
154	Meat on bones	AUGEN ENTERPRISES		237,300.00
155	Beef without Bones	AUGEN ENTERPRISES		282,100.00
156	Fruits and vegetables	CASYKATHA ENTERPRISES		101,200.00
157	Fruits and vegetables	CASYKATHA ENTERPRISES		77,060.00
158	Fruits and vegetables	LAKEPARM GENERAL AGENCIES		114,205.00
159	Fruits and vegetables	HAMBIJOY GENERAL SUPPLIES		712,500.00
160	Fruits and vegetables	MAYAN BROTHERS GENERAL SUPPLIES		562,500.00
161	Food provisions	AUGEN ENTERPRISES		1,556,225.00
162	Food provisions	SERMAYAN SUPPLIERS		304,500.00
163	Food provisions	GARLAND GALAXY		1,648,050.00
164	Fruits and vegetables	CASYKATHA ENTERPRISES		40,330.00
165	Meat and allied products	AUGEN ENTERPRISES		211,400.00
166	Meat and allied products	AUGEN ENTERPRISES		138,600.00
167	Meat and allied products	AUGEN ENTERPRISES		117,600.00
168	Meat and allied products	AUGEN ENTERPRISES		81,900.00
169	Food provisions	GARLAND GALAXY		402,525.00
170	Food provisions	GARLAND GALAXY		291,910.00
171	Fruits and vegetables	CASYKATHA ENTERPRISES		75,880.00
172	Fruits and vegetables	CASYKATHA ENTERPRISES		69,640.00
173	Fruits and vegetables	CASYKATHA ENTERPRISES		103,950.00
174	Food provisions	GARLAND GALAXY		527,735.00
175	Food provisions	GARLAND GALAXY		423,985.00
176	Food provisions	GARLAND GALAXY		345,770.00
177	Food provisions	SEREMAYAN SUPPLIERS		189,000.00
178	Food provisions	GARLAND GALAXY		1,252,250.00
179	Fruits and vegetables	AUGEN ENTERPRISES		300,000.00
180	Food provisions	LAKEPARM GENERAL AGENCIES		727,900.00
181	Charcoal	AUGEN ENTERPRISES		500,000.00
182	Meat and allied products	AUGEN ENTERPRISES		201,000.00
183	Meat and allied products	AUGEN ENTERPRISES		291,450.00
184	Meat and allied products	AUGEN ENTERPRISES		546,750.00
185	Meat and allied products	AUGEN ENTERPRISES		286,400.00
186	Meat and allied products	AUGEN ENTERPRISES		357,850.00
187	Meat and allied products	AUGEN ENTERPRISES		214,400.00
188	Food provisions	GARLAND GALAXY		391,165.00
189	Food provisions	GARLAND GALAXY		329,175.00
190	Food provisions	GARLAND GALAXY		469,305.00
191	Food provisions	GARLAND GALAXY		347,230.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

192	Food provisions	GARLAND GALAXY	597,510.00
193	Food provisions	GARLAND GALAXY	374,020.00
194	Fruits vegetables	LAKEPARM GENERAL AGENCIES	41,455.00
195	Fruits vegetables	LAKEPARM GENERAL AGENCIES	168,690.00
196	Fruits vegetables	LAKEPARM GENERAL AGENCIES	154,045.00
197	Charcoal	AUGEN ENTERPRISES	500,000.00
198	Charcoal	AUGEN ENTERPRISES	500,000.00
199	Meat and allied products	AUGEN ENTERPRISES	2,605,200.00
200	Dry foodstuffs	MAXISWORLD ENTERPRISES	227,500.00
201	Meat and allied products	MAXISWORLD ENTERPRISES	324,000.00
202	Fruits and vegetables	LAKEPARM	264,600.00
203		GENERAL AGENCIES	
204	Food provisions	JOSACO ENTERPRISES	138,600.00
205	Kales	AUGEN ENTERPRISES	36,000.00
206	Food provisions	AUGEN ENTERPRISES	442,200.00
207	Fruits and vegetables	LAKEPARM	54,400.00
208		GENERAL AGENCIES	
209	Dry foodstuffs	PEWAKI AGENCIES	323,000.00
210	Fruits and vegetables	JOSNA SUPPLIES	405,000.00
211	Food provisions	MAXISWORLD ENTERPRISES	912,000.00
212	Fruits and vegetables	BACK TO EDEN	297,000.00
213	Food provisions	AUGEN ENTERPRISES	172,800.00
214	Fruits and vegetables	KELMWA ENTERPRISES	324,000.00
215	Fruits and vegetables	LAKEPARM GENERAL AGENCIES	727,500.00
216	Dry Foodstuffs	MAXISWORLD ENTERPRISES	435,000.00
217	Food provisions	MAXISWORLD ENTERPRISES	497,250.00
218	Meat and allied products	AUGEN ENTERPRISES	2,505,000.00
219	Fruits and vegetables	AUGEN ENTERPRISES	767,130.00
220	Dry food stuffs	AUGEN ENTERPRISES	78,000.00
221	Food provisions	AUGEN ENTERPRISES	706,500.00
222	Food provisions	MAXISWORLD ENTERPRISES	1,125,300.00
223	Fruits and vegetables	KELMWA ENTERPRISES	624,000.00
224	Food provisions	JOSNA SUPPLIES	320,000.00
225	Food provisions	MAXISWORLD ENTERPRISES	2,212,275.00
226	Fruits and vegetables	BACK TO EDEN	467,000.00
227	Fruits and vegetables	FRESTEMIC INVESTMENTS	841,500.00
228	Fruits and vegetables	LAKEPARM GENERAL AGENCIES	462,400.00
229	Fruits and vegetables	PEWAKI AGENCIES	1,090,130.00
230	Meat and allied products	AUGEN ENTERPRISES	2,535,000.00
231	Dry food stuff	AUGEN ENTERPRISES	360,000.00
232	Food provisions	AUGEN ENTERPRISES	646,000.00
233	Food Provisions	NAISARICH	78,000.00
234	Food Provisions	MAXISWORLD ENTERPRISES	442,080.00
235	Food Provisions	BREUMACHA ENTERPRISES	494,000.00
236	Food Provisions	KELMWA ENTERPRISES	272,800.00
237	Food Provisions	AUGEN ENTERPRISES	547,500.00
238	Food Provisions	MAXISWORLD ENTERPRISES	187,200.00
239	Meat and allied products	AUGEN ENTERPRISES	1,993,500.00
240	Dry food stuffs	JOSNA SUPPLIES	272,000.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

241	Dry food stuffs	MAXISWORLD ENTERPRISES		330,000.00
242	Fruits and vegetables	LAKEPARM AGENCIES		330,880.00
243	Food provisions	MAXISWORLD ENTERPRISES		1,228,500.00
244	Meat and allied products	AUGEN ENTERPRISES		2,030,500.00
245	Food provisions	AUGEN ENTERPRISES		556,000.00
246	Food provisions	JOSACO ENTERPRISES		101,200.00
247	M/s Kenya School of Government (KSG) Embu	Provision of Conference facility for planning and reviewing Kenya Livestock Master Plan. from 29th -31st January, 2025	2210800 Hospitality Supplies and Services	588,120.00
248	M/s The Kyaka Hotel Limited	Provision of day conference facility from 12th to 14th March, 2025	2210800 Hospitality Supplies and Services	668,480.00
249	M/s Panaroma Park Hotel	Provision of Conference facility for a Household Listing data cleaning workshop from 24 th -28 th March, 2025.	2210800 Hospitality Supplies and Services	826,000.00
250	M/s Panaroma Park Hotel	Provision of Conference facility to reconcile the data in preparation for a validation meeting from 24 th -26 th June 2025	2210800 Hospitality Supplies and Services	554,000.00
251	M/s Burch's Resort-Naivasha	Provision of Conference facility from 30 th June 2025 to 2 nd July 2025	2210800 Hospitality Supplies and Services	1,932,000.00
252	M/s Online Agencies Limited	Supply and Delivery of Tonners	2211100 Office and General Supplies and Services	524,000.00
253	Royal Media Services	Sensitization on Livestock Master Plan Data Collection	2211310 Contracted Professional Services	3,000,000.00
254	Kenya Broadcasting Corporation	Sensitization on Livestock Master Plan Data Collection	2211310 Contracted Professional Services	3,000,000.00
255	M/s Benyton Enterprises Limited	Supply and Delivery of Office Stationeries	2211100 Office and General Supplies and Services	1,432,500.00
256	M/s Skywide Limited	Supply and Delivery of Office Stationeries	2211100 Office and General Supplies and Services	1,226,500.00
257	M/s Superbreak Travel Agency Limited	Provision of Return Airticket Nairobi-Entebbe for Mr. Nyawara to attend the inaugural meeting as Key partner of ASARECA from 3 rd to 5 th April 2024	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	175,000.00
258	M/s Superbreak Travel Agency Limited.	Provision of Return Airticket Nairobi-Entebbe for Dr. Onkundi and Mr. Nyawara to attend the Regional Meeting to identify and compile fees, levies and charges in Agriculture and Transport.	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	353,900.00
259	M/S Rosytech Agencies P.O. Box 23204-00100 Nairobi	Supply and Delivery Of 400 Bags, Long Grain Rice 25 Kg Bag	2211015 Food and Rations	2,460,000.00
260	M/S Jamuda Enterprises P.O. Box 12706-00400 Nairobi	Supply and Delivery Of 200 Bags, Long Grain Rice 25kg Bag	2211015 Food and Rations	1,230,000.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

261	M/S Prologic Supplies P.O. Box 78239-00507 Nairobi	Supply and Delivery Of 1750 Kg. Ripe Bananas	2211015 Food and Rations	262,500.00
262	M/S Daisyland Suppliers	Supply and Delivery Of 50kg Long Grain Rice	2211015 Food and Rations	322,500.00
263	P.O Box 429-00511 Ongata Rongai/M/S Ngagima Investment	Supply and Delivery Of 2000kgs Oranges	2211015 Food and Rations	300,000.00
264	M/S Trywell Investment P.O. Box 112-00610 Nairobi	Supply and Delivery Of 2500kgs Of Carrots	2211015 Food and Rations	400,000.00
265	M/S Trywell Investment P.O. Box 112-00610 Nairobi	Supply and Delivery Of 2350pkts Of Fresh Milk 500ml	2211015 Food and Rations	211,500.00
266	M/S Miragold Agencies P.O Box 112-0610 Nairobi	Supply and Delivery Of 30 Bags Green Grams,90 Kg Bag	2211015 Food and Rations	675,000.00
267	M/S Miragold Agencies P.O Box 112-0610 Nairobi	Supply and Delivery Of 25 Bags Beans, 90 Kg Bag	2211015 Food and Rations	600,000.00
268	M/S Nakida Enterprises Ltd P.O. Box 37675- 00100 Nairobi	Supply and Delivery Of 17,500 Pcs Bread, 400 Grams	2211015 Food and Rations	1,697,500.00
269	M/S Puritec Logistics Ltd P.O. Box 468-50200 Bungoma	Supply and Delivery Of 900 Tins Margarine	2211015 Food and Rations	895,500.00
270	M/S Puritec Logistics Ltd P.O. Box 468-50200 Bungoma	Supply and Delivery Of 39 8pkts Cooking Fat 17 Kg 8kt	2211015 Food and Rations	431,730.00
271	M/S Puritec Logistics Ltd P.O. Box 468-50200 Bungoma	Supply and Delivery Of 45 Bales of Normal Table Salt.	2211015 Food and Rations	121,500.00
272	M/S Ngagima Investments P.O Box 429-00511 Ongata Rongai	Supply and Delivery Of 7,858kgs Of Cabbages	2211015 Food and Rations	1,100,120.00
273	M/S Trywell Investments P.O. Box 112-0610 Nairobi	Supply and Delivery Of 2750 Pkts Of Fresh Milk, 500 MI	2211015 Food and Rations	327,350.00
274	M/S Trywell Investments P.O. Box 112-0610 Nairobi	Supply and Delivery Of 2500kgs Of Carrots	2211015 Food and Rations	425,000.00
275	M/S Nyamboka Investment Ltd P.O. Box 139-40200 Kisii	Supply and Delivery Of 1500kgs Chicken Coupon	2211015 Food and Rations	1,050,000.00
276	M/S Reenzyn Supplies P.O. Box 564-00605 Nairobi	Supply and Delivery Of 9 Dozen Cocoa, 12 Pcs X 320 G	2211015 Food and Rations	102,060.00
277	M/S Reenzyn Supplies P.O. Box 564-00605 Nairobi	Supply and Delivery Of 9 Dozen Chocolate, 12 Pcs X 450g	2211015 Food and Rations	80,892.00
278	M/S Reenzyn Supplies P.O. Box 564-00605 Nairobi	Supply and Delivery Of 650 Bags of Long Grain Rice, 25 Kg Bag	2211015 Food and Rations	4,225,000.00
279	M/S Cleacent Investment Ltd P.O. Box 10655-00100 Nairobi	Supply and Delivery Of 46 Buckets Coking Fat, 17kg Bucket	2211015 Food and Rations	509,220.00
280	M/S Cleacent Investment Ltd P.O. Box 10655-00100 Nairobi	Supply and Delivery Of 400kgs Of Well-Rounded Onions	2211015 Food and Rations	102,000.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

281	M/S Felieri Enterprise P. O Box 2304-00100 Nairobi	Supply and Delivery Of 1300 Trays of Fresh Eggs	2211015 Food and Rations	975,000.00
282	M/S Puritec Logistics Limited P.O Box 468- 50200 Bungoma	Supply and Delivery Of 39 Buckets Coking Fat, 17kg Bucket	2211015 Food and Rations	431,730.00
283	M/S Puritec Logistics Limited P.O Box 468- 50200 Bungoma	Supply and Delivery Of 75 Box Margarine, 12kg Box	2211015 Food and Rations	895,500.00
284	M/S Puritec Logistics Limited P.O Box 468- 50200 Bungoma	Supply and Delivery Of 45 Bales Normal Table Salt, 20kg Bale	2211015 Food and Rations	121,500.00
285	M/S Nyamboka Investment Enterprises P.O Box 139-40200 Kisii	Supply and Delivery Of 1200kgs Of Well-Rounded Onions	2211015 Food and Rations	306,000.00
286	M/S Gigi Enterprises P.O Box 24276-0100 Nairobi	Supply and Delivery Of 370 Bales Maize Meal Flour, (2kg*12pcs) Bale	2211015 Food and Rations	1,702,000.00
287	M/S Gigi Enterprises P.O Box 24276-0100 Nairobi	Supply and Delivery Of 2000kgs Ripe Bananas (Kg)	2211015 Food and Rations	300,000.00
288	M/S Miragold Agencies P.O Box 112-0610 Nairobi	Supply and Delivery Of 15 Bags Beans Rose Coco, 90kg Bag	2211015 Food and Rations	360,000.00
289	M/S Whiltec Investment P.O Box 7068-00300 Nairobi	Supply and Delivery Of 35000pcs Bread 400gms Piece	2211015 Food and Rations	3,570,000.00
290	M/S Angecarl Winner Enterprises P. O Box 10341-20100 Nakuru	Supply and Delivery Of 130 Bales Maize Meal Flour, (2kg*12pcs) Bale	2211015 Food and Rations	598,000.00
291	M/S Angecarl Winner Enterprises P. O Box 10341-20100 Nakuru	Supply and Delivery Of 35 Bags Green Grams, 90kg Bag	2211015 Food and Rations	787,500.00
292	M/S Letybo Enterprises P.O. Box 8397-00200 Nairobi	Supply and Delivery Of 2500kgs Of Potatoes	2211015 Food and Rations	300,000.00
293	M/S Letybo Enterprises P.O. Box 8397-00200 Nairobi	Supply and Delivery Of 2205kgs Of Tomatoes	2211015 Food and Rations	441,000.00
294	M/S Letybo Enterprises P.O. Box 8397-00200 Nairobi	Supply and Delivery Of 1350kgs Of Carrots	2211015 Food and Rations	229,500.00
295	M/S Letybo Enterprises P.O. Box 8397-00200 Nairobi	Supply and Delivery Of 400kg Of Chicken Coupon	2211015 Food and Rations	288,000.00
296	M/S Ngagima Investment P.O. Box 429-00511 Ongata Rongai	Supply and Delivery Of 8000kgs Of Cabbages	2211015 Food and Rations	1,200,000.00
297	M/S Ngagima Investment P.O. Box 429-00511 Ongata Rongai	Supply and Delivery Of 1000kgs Of Oranges	2211015 Food and Rations	155,000.00
298	M/S Whiltec Investment P.O Box 7068-00300 Nairobi	Supply and Delivery Of 2000pcs Bread, 400gms Piece	2211015 Food and Rations	204,000.00
299	M/S Whiltec Investment P.O Box 7068-00300 Nairobi	Supply and Delivery Of 550 Trays of Fresh Eggs	2211015 Food and Rations	412,500.00
300	M/S Edmo General Supplies P.O. Box 207- 00606 Westlands- Nairobi	Supply and Delivery Of 700kgs Of Well-Rounded Onions	2211015 Food and Rations	196,000.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

301	M/S Edmo General Supplies P.O. Box 207-00606 Westlands-Nairobi	Supply and Delivery Of 2000 Pkts Of Fresh Milk 500 MI	2211015 Food and Rations	238,000.00
302	M/S Edmo General Supplies P.O. Box 207-00606 Westlands-Nairobi	Supply and Delivery Of 135kgs Of Beef Sausages	2211015 Food and Rations	201,150.00
303	M/S Ngagima Investment P.O. Box 429-00511 Ongata Rongai	Supply and Delivery of Full Cream Milk Powder 25kg Bag	2211015 Food and Rations	496,500.00
304	M/S Reenzyn Supplies P.O. Box 564-00605 Nairobi	Supply and Delivery Of 150 Bags of Long Grain Rice 25 Kg Bag	2211015 Food and Rations	975,000.00
305	M/S Puritec Logistics Limited P.O Box 468-50200 Bungoma	Supply and Delivery Of 12 Bales Table Salt, 20kg Bale	2211015 Food and Rations	32,400.00
306	M/S Puritec Logistics Limited P.O Box 468-50200 Bungoma	Supply and Delivery Of 14 Buckets Cooking Fat, 17 Kg Bucket	2211015 Food and Rations	154,980.00
307	M/S Gigi Enterprises P.O Box 24276-0100 Nairobi	Supply and Delivery Of 175 Bales Soko Maize Flour, 2kg Bale	2211015 Food and Rations	805,000.00
308	M/S Gigi Enterprises P.O Box 24276-0100 Nairobi	Supply and Delivery Of 20 Bags Beans Rose Coco, 90kg Bag	2211015 Food and Rations	480,000.00
309	M/S Ngagima Investment P.O. Box 429-00511 Ongata Rongai	Supply and Delivery Of 10 Bags Full Cream Milk Powder, 25kg Bag	2211015 Food and Rations	331,000.00
310	M/S Ngagima Investment P.O. Box 429-00511 Ongata Rongai	Supply and Delivery Of 23 Boxes Tea Leaves, 500g X 20 Pcs	2211015 Food and Rations	120,000.00
311	M/S Ngagima Investment P.O. Box 429-00511 Ongata Rongai	Supply and Delivery Of 20 Boxes Drinking Coffee 250 Gram X 24 Pcs Box	2211015 Food and Rations	167,000.00
312	M/S Jaywa Supplies P.O Box 207-00606 Westlands	Chicken Coupon 2000kgs	2211015 Food and Rations	1,400,000.00
313	M/S Smusagi Enterprises P.O Box 123-00205 Ongata Rongai	Supply of Fresh Cabbages	2211015 Food and Rations	980,000.00
314	M/S Unibrand Logistics P.O Box 1182-00902 Nairobi	Supply Local Brown Sugar 50kg Bag 70 Bags	2211015 Food and Rations	817,600.00
315	M/S Edmo General Supplies P.O Box 207-00606 Nairobi	Supply of Bread 400g 9700pcs	2211015 Food and Rations	989,400.00
316	M/S Letybo Enterprises P.O Box 8397-00200 Nairobi	Supply and Delivery of Potatoes 5000kgs, Tomatoes 6000kgs And Carrots 5000kgs	2211015 Food and Rations	2,420,000.00
317	M/S Whiltex Investment P.O Box 7068-00300 Nairobi	Supply and Delivery of Bread 400grams 7800pcs and Eggs 1800 Trays	2211015 Food and Rations	1,350,000.00
318	M/S Newa Supplies P.O Box 613-00605 Nairobi	Supply and Delivery of Tea Leaves 30 Boxes and Long Grain Rice 275 Bags	2211015 Food and Rations	2,027,500.00
319	M/S Tesney Enterprises P.O Box 30091-00605 Nairobi	Supply and Delivery of Coffee 30 Boxes and Long Grain Rice 250 Bags	2211015 Food and Rations	1,875,500.00
320	M/S Puritec Logistics Ltd P.O Box 458-50200 Bungoma	Supply and Delivery of Cooking Fat 20bcts, Blue Band 20 Boxes and Table Salt 45 Bales	2211015 Food and Rations	581,700.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

321	M/S Patinje Enterprises P.O Box 429-00511 Ongata Rongai	Supply and Delivery of Fresh Cabbages and Oranges	2211015 Food and Rations	2,960,000.00
322	M/S Romel General Merchants P.O Box 29733-00100 Nairobi	Supply and Delivery of Beef Sausages and Onions	2211015 Food and Rations	2,127,500.00
323	M/S Orivam Agencies P.O Box 40992-00100 Nairobi	Supply and Delivery of Green Grams Bags	2211015 Food and Rations	1,863,000.00
324	M/S Orivam Agencies Ltd 40992-00100 Nairobi	Supply and Delivery of Sugar and Beans Rose Coco	2211015 Food and Rations	1,692,500.00
325	M/S Benth Enterprises Ltd 56681-00200 Nairobi	Supply and Delivery of Cooking Fat and Blueband	2211015 Food and Rations	1,288,856.00
326	M/S Galoma General Suppliers 70343-00400 Nairobi	Supply and Delivery of Sugar and Milk Powder	2211015 Food and Rations	1,054,500.00
327	M/S Unibrand Logistics P.O Box 1182-00902 Kikuyu	Supply and Delivery of Sugar	2211015 Food and Rations	868,000.00
328	M/S Dyvcon Enterprises Ltd P.O Box 61044- 00200 Nairobi	Supply and Delivery of Cooking Fat, Blueband, Green Grams, Powder Milk and Beans	2211015 Food and Rations	1,983,660.00
329	M/S Puritec Logistics Ltd P.O Box 468-50200 Bungoma	Supply and Delivery of Blue Band and Cooking Fat	2211015 Food and Rations	312,696.00
330	M/S Hongera Business Solutions Ltd P.O Box 43265-00100 Nairobi	Supply and Delivery of Eggs	2211015 Food and Rations	919,800.00
331	M/S Whilttec Investments P.O Box 7068-00300 Nairobi	Supply and Delivery of Eggs	2211015 Food and Rations	657,000.00
332	M/S Vanichom Globe P.O Box 370.00516 Nairobi	Supply and Delivery of Blue Band, Maize Meal Flour and Beans	2211015 Food and Rations	424,660.00
333	M/S Smusagi Enterprises P.O Box 429-00511 Ongata Rongai	Supply and Delivery of Fresh Cabbages and Oranges	2211015 Food and Rations	1,355,000.00
334	M/S Rayeb Hand Works Ltd P.O Box 35045- 00200 Nairobi	Supply and Delivery of Fresh Cabbages	2211015 Food and Rations	7,000.00
335	M/S Patinje Enterprises P.O Box 429-00511 Ongata Rongai	Supply and Delivery of Fresh Cabbages	2211015 Food and Rations	2,800,000.00
336	M/S Gigi And Raha Enterprises P.O Box 24276-00100 Nairobi	Supply and Delivery of Maize Meal Flour, Beans and Ripe Bananas	2211015 Food and Rations	1,557,600.00
337	M/S Hynix Sky Company Ltd P.O Box 105036-30100 Eldoret	Supply and Delivery of Maize Meal Flour	2211015 Food and Rations	307,200.00
338	M/S Hongera Business Solutions Ltd P.O Box 43265-00100 Nairobi	Supply and Delivery of Milk Powder, Maize Meal Flour and Beans	2211015 Food and Rations	2,219,120.00
339	M/S Orivam Agencies Limited P.O Box 40992- 00100 Nairobi	Supply and Delivery of Bread and Ripe Bananas	2211015 Food and Rations	2,265,000.00
340	M/S Havina Ventures P.O Box 9340-00100 Nairobi	Supply and Delivery of Oranges and Bread	2211015 Food and Rations	2,625,000.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

341	M/S Tonick Investment P.O Box 43375-00100 Nairobi	Supply and Delivery of Cocoa, Chocolate and Salt	2211015 Food and Rations	620,280.00
342	M/S Glojan Enterprises P.O Box 50561-00200 Nairobi	Supply and Delivery of Milk Powder	2211015 Food and Rations	2,047,500.00
343	M/S Tesney Enterprises P.O Box 30091-00605 Nairobi	Supply and Delivery of Long Grain Rice and Coffee	2211015 Food and Rations	2,470,800.00
344	M/S Santed Enterprises P.O Box 22990-00400 Nairobi	Supply and Delivery of Tea Leaves, Long Grain Rice and Drinking Coffee	2211015 Food and Rations	2,017,580.00
345	M/S Newa Supplies P.O Box 613-00605 Nairobi	Supply and Delivery of Tea Leaves and Long Grain Rice	2211015 Food and Rations	2,212,500.00
346	M/S Letybo Enterprises P.Obox 8397-00200 Nairobi	Supply and Delivery of Fresh Tomatoes and Fresh Carrots	2211015 Food and Rations	1,197,000.00
347	M/S Rayeb Hand Works Ltd P.O Box 35045- 00200 Nairobi	Supply and Delivery of Fresh Tomatoes and Carrots	2211015 Food and Rations	1,336,000.00
348	M/S Letybo Enterprises P.O Box 8397-00100 Nairobi	Supply and Delivery of Potatoes	2211015 Food and Rations	440,000.00
349	M/S Antela Investments P.O Box 22757-00100 Nairobi	Supply and Delivery of Fresh Milk, Chicken Coupon and Potatoes	2211015 Food and Rations	1,606,300.00
350	M/S Jaywa General Merchants P.O Box 944- 40200 Kisii	Supply and Delivery of Chicken Coupon	2211015 Food and Rations	569,300.00
351	M/S Romel General Merchants P.O Box 29733-00100 Nairobi	Supply and Delivery of Beef Sausages and Onions	2211015 Food and Rations	825,000.00
352	M/S Benth Enterprises P.O Box 56681-00200 Nairobi	Supply and Delivery of Beef Sausages and Onions	2211015 Food and Rations	1,035,800.00
353	m/s cobela investments p.o box 25692-00100 nairobi	Supply and Delivery of Creep Feed Pellets and Sow and Weaner	2211015 Food and Rations	465,500.00
354	M/s Trawell Company Ltd	Provision of return air ticket to Dr. Purity Kiunga routing Nairobi- Washington-Nairobi 11 th December, 2022	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	699,930.00
355	M/s Trawell Company Ltd	Provision of return air ticket to Principal Secretary routing Nairobi- Washington-Nairobi 11 th December, 2022	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	1,801,960.00
356	M/s Trawell Company Ltd	Provision of one-way foreign Air ticket to Bujumbura Bizimana Sophie, Nzambimana Mthode, Nkurunziza Diedonne, Niyonizeye Elvis, Ciza Audace &Gahungu Isaac routing: Nairobi- (Burundi sponsored students) 25 TH AUGUST 2023	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	1,191,600.00
357	M/s Government Advertising Agency	Provision of Full-Page Advertisement January 30, 2024	2210500 Printing , Advertising and Information Supplies and Services	655,500.00
358	M/s Ellabell Agencies Ltd	Foreign Return Air ticket routing Nairobi - Entebbe – Nairobi to six (6) officers	2210400 Foreign Travel and Subsistence, and Other Transportation Costs	1,079,220.00
359	M/s Kenya School of Government	Provision of conference facility	2210800 Hospitality Supplies and Services	86,304.00
360	M/s Pro Flight Kenya Limited	Provision of Chopper services to Cabinet Secretary routing: Nairobi- Isiolo- Olpajeta -Nairobi		1,215,448.00

STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT
Annual Report and Financial Statements for the year ended June 30, 2025

361	M/s Pro Flight Kenya Limited	Provision of Chopper services to Principal Secretary routing: Nairobi-Buuri-Nairobi		761,540.00
362	M/s Pro Flight Kenya Limited	Provision of Charter Plain services to Principal Secretary routing: Nairobi-Mandera- Wajir- Garisa-Nairobi 4th – 7 th February, 2025		2,242,350.00
363	M/s Pro Flight Kenya Limited	Provision of Chopper services to Principal Secretary routing: Nairobi-Ntumburi farm-Nairobi (Buuri Sub-County, Meru)		969,354.00
364	M/s Pro Flight Kenya Limited	Provision of Chopper services to Principal Secretary routing: Wilson-Kiburu-Ndomba-Wilson		1,147,870.00
365	M/s Airways Tours & Travel Limited	Provision of return Domestic Air Ticket to One Officer routing: Nairobi-Kisumu-Nairobi on 6 th Jun-9 th Jun 2025		37,400.00
366	M/s Government Advertising Agent	Provision of Advertising services		205,045.00
367	M/s Daily Training Institute	Provision of Conference Facility		194,800.00
368	M/s Triple Front Line Limited	Supply, Delivery, Installation, Testing and Commissioning of 100No. 1,000 Litres Capacity Refrigerated Bulk Milk Coolers and Accessories		495,912,000.00
369	M/s Triple Front Line Limited	Supply, Delivery, Installation, Testing and Commissioning of 100No. 2,000 Litres Capacity Refrigerated Bulk Milk Coolers and Accessories		645,307,000.00
370	M/s Triple Front Line Limited	Supply, Delivery, Installation, Testing and Commissioning of 25No. 5,000 Litres Capacity Refrigerated Bulk Milk Coolers and Accessories		217,550,000.00
371	M/s Oriole Homes Limited	Supply, Delivery, Installation, Testing and Commissioning of 5No. 10,000 Litres Capacity Refrigerated Bulk Milk Coolers and Accessories		69,782,680.00
372	M/s Tegemeo Institute of Agricultural Policy and Development (Consultant)	Consultancy to support SDLD to generate household livestock resources data in select counties	81,573,649.00	81,573,649.00
373	Tendai Lewa Mtana	Consultancy services for Partnership & Stakeholder Engagement Technical Advisor Consultancy services	11,700,000	5,850,000.00
374	Semiconductor Technologies Limited	Consultancy Services for Supplying, Installation and Commissioning & Training for Animal Identification and Traceability System (ANITRAC)	53,298,505.85	21,319,402.34
		TOTAL AMOUNT		1,980,266,758.30

50	Nyanzira West Corridor	Purchase Land	Nyanzira	Nyanzira	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
51	Poa Corridor	Purchase Land	Nyanzira	Nyanzira	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
52	AHIT-Mkombo	Purchase Land	Kinyaga	Kinyaga	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
53	Meat Training Institute	Purchase Land	Machakos	Machakos	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
54	Kilengia National Breeding and Conservation Station	Purchase Land	Machakos	Machakos	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
55	Garba Livestock Training Institute (Garba LTI)	Purchase Land	Wajir	Wajir	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
56	Habumen Livestock Holding Ground	Purchase Land	Wajir	Wajir	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
57	Khor Ebor Livestock Export Holding Ground	Purchase Land	Wajir	Wajir	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
58	Habumen Livestock Holding Ground	Purchase Land	Wajir	Wajir	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
59	Padal Livestock Export Holding Ground	Purchase Land	Wajir	Wajir	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
60	Kanda Livestock Export Holding Ground	Purchase Land	Wajir	Wajir	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
61	Narak National Breeding & Conservation Station	Purchase Land	Narak	Narak	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress
62	Makel Livestock Holding Ground	Purchase Land	Narak	Narak	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validation in and GIS location in progress

14	Budgetary Technical Improvements (Saves 1.0m)	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
15	Uniforms Technical Support Holding Ground	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
16	Chemicals Technical Holding Ground	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
17	Budget Holding Ground	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
18	Low cost Holding Ground	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
19	Remote Sites and Local Services Operations Station	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
20	Ngazun Technical Holding Ground	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
21	Market Sites and Local Services	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
22	3 Point Technical Items	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
23	Technical Support Holding Ground	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
24	Technical Support Camp	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
25	Technical Support Operations	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
26	Technical Support Holding Ground	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress
27	Technical Support Holding and Operations Station	Purchase	Land	Budget	Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validate in and GPS locations in progress

48	Larkya Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
49	Shiva Narayan Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
50	Padma Lakshmi Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
51	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
52	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
53	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
54	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
55	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
56	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
57	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
58	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
59	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress
60	Arjun Singh Holding Ground	Purchase	Larkya	Larkya	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated and GPS locations in progress

176	Shawaya Tabet's Camp	Purchase Land	Bonus	Bonus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated in and GPS locations in progress
177	Hamdani Tabet's Camp	Purchase Land	Bonus	Bonus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated in and GPS locations in progress
178	Shawaya Tabet's Camp	Purchase Land	Homabay	Homabay	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated in and GPS locations in progress
179	Homabay Tabet's Camp	Purchase Land	Homabay	Homabay	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated in and GPS locations in progress
180	Shawaya Tabet's Camp	Purchase Land	Homabay	Homabay	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated in and GPS locations in progress
181	Majuba Tabet's Camp	Purchase Land	Homabay	Homabay	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated in and GPS locations in progress
182	Karamo Tabet's Camp	Purchase Land	Homabay	Homabay	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Validated in and GPS locations in progress
Total																			
435,947																			
182																			

Description/ Name of building	Building Category (Building or structure type)	Building No.	Institution No.	Nearest Town/ Shopping centre	Street	County	L.R.N. No.	Size of land (sq. ft)	Ownership (Freehold/Leasehold)	Source of acquisition	Mode of acquisition	Date of purchase / building (contract/ completion)	Type of building (Permanent/ Temporary)	Designated use	Estimate of useful life	No. of floors	Plinth Area	Cost of construction (sq. m/valuation)	Annual Depreciation Rate	Estimated date of completion	Accumulated depreciation	Net book value	Annual rental income (net of expenses)	Remarks	
1 Administration Block	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	office use	50 yrs	2	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
2 Anatomy/Physiology Lab	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	Lab server	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
3 Microbiology Lab	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	Lab server	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
4 Library	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	Library	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
5 Matron Ngira house	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	house	50 yrs	2	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
6 Procurement Office	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	office use	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
7 Leather Workshop building	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	office use	50 yrs	2	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
8 Tennis/Cricket	TO GOV	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	tennis	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
9 Tents house	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	house	50 yrs	2	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
10 Warehouse hotel	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	hotel	50 yrs	4	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
11 New rental hotel	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	hotel	50 yrs	2	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
12 Kitchen	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	cooking	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
13 Dining TV ROOM	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	cooking	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
14 Print shop house	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	cooking	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
15 Inspector house	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	office use	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
16 Workshop/Store	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	office use	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
17 Physics & Chemistry Lab	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	learning	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
18 Laboratory Block	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	laboratory	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
19 Addition Block	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	office use	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
20 Assembly hall	Building	to be updated	N/A	N. Market near urban	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	office use	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated
21 Hostel	Building	to be updated	N/A	Near Ring Road	to be updated	Nairobi	to be updated	to be updated	Freehold	GOV	Purchase	to be updated	PERMANENT	house	50 yrs	1	to be updated	to be updated	50 yrs	to be updated	to be updated	to be updated	to be updated	to be updated	Valuation to be done and updated

22) Registry unit and 2 Offices	To be updated	Building	To be updated	N/A	Near Ngong town	To be updated	Kapulu	To be updated	Freeloads	GOK	Purchase	To be updated	PERMANENT	office use	50 yrs	To be updated	To be updated	To be updated	50 yrs	To be updated	Verifications to be done updated
23) 1 computer Laboratory, 3 Offices	To be updated	Building	To be updated	N/A	Near Ngong town	To be updated	Kapulu	To be updated	Freeloads	GOK	Purchase	To be updated	PERMANENT	Lab services	50 yrs	To be updated	To be updated	To be updated	50 yrs	To be updated	Verifications to be done and updated
24) 1 Hospital	To be updated	Building	To be updated	N/A	Near Ngong town	To be updated	Kapulu	To be updated	Freeloads	GOK	Purchase	To be updated	PERMANENT	hospital	50 yrs	To be updated	To be updated	To be updated	50 yrs	To be updated	Verifications to be done and updated
25) Offices and 5 storage rooms	To be updated	Building	To be updated	N/A	Near Ngong town	To be updated	Kapulu	To be updated	Freeloads	GOK	Purchase	To be updated	PERMANENT	containing	50 yrs	To be updated	To be updated	To be updated	50 yrs	To be updated	Verifications to be done and updated
Total																33	25				

Prepared by: Cynthia Pedraza Designation: SAS Date: 8/7/2025
Checked by: Ismael Sandoval Designation: Systems Date: 8/7/2025
Authorized by: Jonathan Burek Designation: Prici Date: 8/7/2025



Asset Description	Finance Ref / Serial number	Tag number	Make & Model	Date of Delivery / Installation	Per number	Original Location	Current Location	Ref. no. (if applicable)	Purchase amount	Depreciation rate	Annual depreciation	Accumulated depreciation	Net Book Value	Date of disposal	Disposal value	Responsible officer	Asset condition	Notes
Shredder	GC/C 46062	To be updated	FujiXerox	Unknown	N/A	Unknown	Unknown	N/A	1	17.50%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Head ICT	Functional	
Telephone	618KAB20	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Head ICT	Functional	
Water dispenser	LANCONE28	To be updated	Ficita	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Head ICT	Functional	
Other	No. 3873	To be updated	Dell	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Director of PdL functional	Functional	
Telephone	18RE130726	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Account	Functional	
Headset	RW/20100131313	To be updated	MKA	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Director of PdL functional	Functional	
Water dispenser	1.21.208E-11	To be updated	MBAI	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Director of PdL functional	Functional	
Shredder	12030000	To be updated	Atlas	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	CAS	Functional	
Telephone	62KAB2463E	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	CAS	Functional	
Headset	RQ/2010101958AM	To be updated	MKA	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Deputy head of functional	Functional	
Smart TV (Internet Enabled)	OC1D1AAB01018	To be updated	Samsung	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Assistant a/c of functional	Functional	
Telephone	64BKA02791	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	CAS	Functional	
Shredder	720064	To be updated	Idral	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Director of PdL functional	Functional	
Telephone	618KAB23586	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	CAS	Functional	
Headset	FG/20110101066	To be updated	MKA	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Chief advisory functional	Functional	
Telephone	618KAB2056	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Planning	Functional	
Headset	FG/20110101066	To be updated	MKA	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	SIT Bank Dept functional	Functional	
Telephone	718KAB202	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	SIT Bank Dept functional	Functional	
Water dispenser	718KAB202	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	SIT Bank Dept functional	Functional	
Telephone	72225AMW	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	SIT Bank Dept functional	Functional	
Headset	RW/20100131313	To be updated	MKA	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Technical Adm functional	Functional	
Telephone	718KAB202	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Chief economist functional	Functional	
Mac/Printer/Chair	8.3315E-11	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	SIT Impact of functional	Functional	
Water dispenser	8.3315E-11	To be updated	MKA	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Chief Inshore functional	Functional	
Mac/Printer/Chair	8.3315E-11	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	SIT Impact of functional	Functional	
Mac/Printer/Chair	8.3315E-11	To be updated	Parasonic	Unknown	N/A	Unknown	Unknown	N/A	1		To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Director of pdL functional	Functional	

33	Telephone	CCM	0846312951319	To be updated	PANASONIC	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Principal secret functional
34	Headset	CCM	021706518137	To be updated	Ohms	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Principal secret functional
35	Telephone	CCM	8481081241	To be updated	Panasonic	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Principal secret functional
36	Telephone	CCM	4180404976	To be updated	PANASONIC	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Principal secret functional
37	Water dispenser	CCM	5372000216	To be updated	Angel	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	ICA
38	Shredder	CCM	27000110M	To be updated	Altra	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	IPFO
39	TV	CCM	4120M40	To be updated	SONY	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Director Admnl functional
40	Telephone	CCM	71881144805	To be updated	Panasonic	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	ICA
41	Water dispenser	CCM	N/A	To be updated	Repatons	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Director Admnl functional
42	Water dispenser	CCM	059M171241	To be updated	Repatons	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	ICA
43	Telephone	CCM	00004810530010	To be updated	KEMET	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Parliamentary functional
44	Telephone	CCM	00004810530010	To be updated	Kemef	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Parliamentary functional
45	Headset	CCM	502701010117	To be updated	MKS	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Secretary Admnl functional
46	Water dispenser	CCM	AC720191201887	To be updated	MKS	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Secretary Admnl functional
47	TV	CCM	059V3K4M00124E	To be updated	SARFONIS	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Secretary Admnl functional
48	Shredder	CCM	CC164000300178	To be updated	MKS	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Secretary Admnl functional
49	Telephone	CCM	R1ATER70568	To be updated	PANASONIC	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Secretary Admnl functional
50	Telephone	CCM	00004810530010	To be updated	Pyel	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Secretary Admnl functional
51	Smart TV (Internet enabled)	CCM	059V3V1M00141M	To be updated	Samsung	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Secretary Admnl functional
52	Microphone	CCM	0011AVT00126	To be updated	IG	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Public common functional
53	Water dispenser	CCM	011810010446	To be updated	Ohms	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Registry
54	Headset	CCM	04813170842	To be updated	Repatons	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Internal Admnl functional
55	Crigger	CCM	2082706123M0530111	To be updated	Indipont	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Internal Admnl functional
56	Water dispenser	CCM	121218187	To be updated	Adition Mopert	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Internal Admnl functional
57	Headset	CCM	059P9V17016	To be updated	Repatons	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Director HR functional
58	TV	CCM	1022945	To be updated	Sony	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Assistant Inver functional
59	Microphone	CCM	175P7M01CC00151	To be updated	Samsung	Unknown	N/A	Kilimo	Kilimo	N/A	1	To be updated after verification	To be updated after verification	To be updated after verification	N/A	N/A	Director Inver functional

80	Temporarily	UCM	UCM	9C 0814221129	To be updated	Paragon	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
81	Regular	UCM	N/A	N/A	To be updated	Adia	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
82	Waste dispenser	UCM	UCM	20140372	To be updated	Admission empty	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Assistant	Functional
83	Shredder	UCM	UCM	CC144D 17000019	To be updated	Adia	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Assistant	Functional
84	Shredder	UCM	UCM	CC04030000071	To be updated	Adia	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Assistant	Functional
85	Shredder	UCM	UCM	CC04010000009	To be updated	Adia	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Assistant	Functional
86	Information Over	UCM	UCM	810NME 801523	To be updated	LG	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Procurement	Functional
87	Waste dispenser	UCM	UCM	R134256	To be updated	various	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Procurement	Functional
88	Telephone	UCM	UCM	088C38784	To be updated	Paragon	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	IT	Functional
89	Telephone	UCM	UCM	0000491470039	To be updated	Paragon	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	IT	Functional
90	Shredder	UCM	UCM	CC14401105	To be updated	Adia	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
91	Shredder	UCM	UCM	1900034	To be updated	Adia	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
92	Smart TV (Internet Enabled)	UCM	UCM	425728	To be updated	Story	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Procurement	Functional
93	Shredder	UCM	UCM	CC14401900005	To be updated	Adia	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
94	Telephone	UCM	UCM	9C 081081731	To be updated	Paragon	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Training	Functional
95	Information Over	UCM	UCM	0105671101344	To be updated	Ramirez	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
96	Waste dispenser	UCM	UCM	12000321	To be updated	India	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
97	Trailer	UCM	UCM	8102 202 416	To be updated	Samung	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Deputy direct	Functional
98	Telephone	UCM	UCM	70600025	To be updated	Paragon	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Training	Functional
99	Waste dispenser	UCM	UCM	103067105	To be updated	Ramirez	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
100	Information Over	UCM	UCM	1488g	To be updated	Engido	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
101	Information Over	UCM	UCM	1488g	To be updated	Engido	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
102	TV	UCM	UCM	2005472	To be updated	Story	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
103	Telephone	UCM	UCM	7011000047	To be updated	Paragon	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Director	Functional
104	Information Over	UCM	UCM	70600044	To be updated	Paragon	None	Adorno	Adorno	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Training	Functional
105	Waste dispenser	UCM	UCM	120001005	To be updated	Agui	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Training	Functional
106	Telephone	UCM	UCM	9C 081081732	To be updated	Paragon	None	Hill Plaza	Hill Plaza	To be updated after verification	To be updated after verification	To be updated after verification	To be updated after verification	None	None	Training	Functional

107	Telephone	GCW	781TE00827	To be updated	PARAMONIC	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Director Acqnt functional
108	Water dispenser	GCW	808R127	To be updated	Adison mynet	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Project remote functional
109	Telephone	GCW	781TE00826	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Display direct functional
110	Telephone	GCW	80AT10121	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Spektrard functional
111	Telephone	GCW	9C8AC08685	To be updated	PARAMONIC	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Library functional
112	Microcam Cam	GCW	ku001	To be updated	Reptech	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Spektr board functional
113	Telephone	GCW	781TE0080	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Marketing DB functional
114	Water dispenser	GCW	6128037	To be updated	Reptech	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
115	Fridge	GCW	51JHTE00842	To be updated	IS	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Food security functional
116	Telephone	GCW	9C8AC08615	To be updated	PARAMONIC	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Chief food sec functional
117	Telephone	GCW	9C8AC08273	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Transport off functional
118	Telephone	GCW	781TE00887	To be updated	PARAMONIC	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Chief mail mgnt functional
119	Telephone	GCW	78AC0884	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Procurement functional
120	Telephone	GCW	9C8AC08881	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Food security functional
121	Water dispenser	GCW	R134g	To be updated	Reptech	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Makiba functional
122	Shredder	GCW	1050090	To be updated	ALIS	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Procurement functional
123	Telephone	GCW	ReC8AC0848	To be updated	MABA	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
124	Telephone	GCW	818TE00800	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
125	Telephone	GCW	9C8AC08675	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
126	Telephone	GCW	71ATE00697	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
127	Telephone	GCW	781TE00804	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
128	Telephone	GCW	9C8AC08643	To be updated	PARAMONIC	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
129	Shredder	GCW	CO8AD1310081	To be updated	ALIS	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
130	Telephone	GCW	9C8AC08877	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
131	Telephone	GCW	781TE00793	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
132	Water Dispenser	GCW	0184QD8456	To be updated	Reptech	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional
133	Telephone	GCW	9C8AC08693	To be updated	Paramonic	Unknown	N/A	HIF Plaza	HIF Plaza	N/A	1	To be updated after vendor	To be updated after vendor	To be updated after vendor	N/A	N/A	Inventory mgnt functional

Item	Project Name	Location	Start	End	Phase	Activity	Frequency	Notes	Responsible	Status
201	Electrical Upgrade Phase 1	GCN	4/20/12	To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
202	Electrical Upgrade Phase 2	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
203	Electrical Upgrade Phase 3	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
204	Electrical Upgrade Phase 4	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
205	Electrical Upgrade Phase 5	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
206	Electrical Upgrade Phase 6	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
207	Electrical Upgrade Phase 7	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
208	Electrical Upgrade Phase 8	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
209	Electrical Upgrade Phase 9	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
210	Electrical Upgrade Phase 10	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
211	Electrical Upgrade Phase 11	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
212	Electrical Upgrade Phase 12	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
213	Electrical Upgrade Phase 13	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
214	Electrical Upgrade Phase 14	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
215	Electrical Upgrade Phase 15	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
216	Electrical Upgrade Phase 16	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
217	Electrical Upgrade Phase 17	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
218	Electrical Upgrade Phase 18	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
219	Electrical Upgrade Phase 19	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
220	Electrical Upgrade Phase 20	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
221	Electrical Upgrade Phase 21	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
222	Electrical Upgrade Phase 22	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open
223	Electrical Upgrade Phase 23	GCN		To be updated	GCN	Electrical Upgrade	Monthly		GCN	Open

Asset Description	Financial source of funds	Serial number	Tag number	Make & Model	Date of Delivery / Installation	PV number	Original Location	Current Location	Replacement Date (if applicable)	Purchase amount on rate	Annual depreciation	Accumulated depreciation	Net Book Value	Date of Disposal	Disposal value	Responsible officer	Asset condition	Notes	Disposal of the asset underway
1	Printer	CN4K45217		laserjet 1320		N/A	Kilimo	Kilimo		N/A	33.30%	To be updated after valuation	To be updated after valuation	N/A	N/A			Obsolete	
2	Printer	VN3M04875		HP		N/A	Kilimo	Kilimo		N/A	33.30%	To be updated after valuation	To be updated after valuation	N/A	N/A		Head ICT	Good	
3	Printer	CN3508879		HP		N/A	Kilimo	Kilimo		N/A	33.30%	To be updated after valuation	To be updated after valuation	N/A	N/A		Chief Administrative Secretary	Good	
4	Desktop	CZ718626		HP		N/A	Kilimo	Kilimo		N/A	33.30%	To be updated after valuation	To be updated after valuation	N/A	N/A		Planning	Good	
5	Monitor	6N1YK2340700626		HAWAII		N/A	Kilimo	Kilimo		N/A	33.30%	To be updated after valuation	To be updated after valuation	N/A	N/A		Telecommunication	Good	
6	Monitor	CN215MXXM		2011X		N/A	Kilimo	Kilimo		N/A	33.30%	To be updated after valuation	To be updated after valuation	N/A	N/A		CAS	Good	
7	Printer	CN1G39249		HP		N/A	Kilimo	Kilimo		N/A	33.30%	To be updated after valuation	To be updated after valuation	N/A	N/A		Director of planning-sdi	Good	
8	Desktop	TRF2201024		Hewlett Packard		N/A	Kilimo	Kilimo		N/A	33.30%	To be updated after valuation	To be updated after valuation	N/A	N/A		CAS	Good	

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Depreciation rates and valuation guided by the Asset

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Public policy in the

9	Monitor	3CQ6471FT6	HP	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Planning	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
10	Photocopier	QLM1954823	Kyocera	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	CAS	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
11	Keyboard	697737-131	Hp	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Director of planning-srl	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
12	Printer	00039520350034	Hp	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Chief administrative secretary	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
13	Photocopier	KM-2050	Kyocera	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	LI	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
14	Printer	QLG9902927	Kyocera	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Accounts	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
15	Printer	VNH3B04555	Hp	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Director of planning	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
16	Monitor	3CQ6111R05	Hp	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Chief administrative secretary	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
17	Printer	CNCIC62566 >PET<	Hp	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Planning	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
18	Scanner	CN60TSR060	Hp	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Director of planning	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector
19	Keyboard	0008995	Lenovo	Unknown	N/A	Kilimo	Kilimo	N/A	1	33.30%	To be updated after valuation	To be updated after valuation	To be updated after valuation	N/A	N/A	Planning	Good	Depreciation rates and valuation guided by the Asset policy in the Public Sector

Plant & Machinery

Asset Description	Financed by/ source of funds	Serial number	Tag number	Make & Model	Date of Delivery / installation	PV number	Original Location	Current Location	Replacement Date (if applicable)	Purchase amount	Depreciation rate	Annual depreciation	Accumulated depreciation	Net Book Value	Date of disposal	Disposal value	Responsible officer	Asset condition	Notes
1 Insole Moulding Machine	GOK	201907BI05 Y22078					KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
2 Riveting Machine	GOK	201907INB0 Z27R-201					KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
3 Moulding Machine	GOK	201905BI09 9K-1101		TS998K-HC			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
4 Moulding Machine	GOK	201905BI02 6K-1201		TS-268-K-HC			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
5 Activator Machine	GOK	201905BI06 617L-1001		TS-617L			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
6 Lasting Machine	GOK	201905BI05 YN737MA		SP-N737MA			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
7 Lasting Machine	GOK	201905BI09 26-301		TS 926			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
8 Roughing Machine	GOK	201905BI07 93-701		TS 793			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
9 Drying Machine	GOK	2019071NV 0801A-1001		TS 801A			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
10 Pressing Machine	GOK	201905BI07 15A-1301		TS 715A			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
11 Lasting Machine	GOK	201908BI05 Y2220		TS 2220			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
12 Polishing Machine	GOK	ZDUUVT1NV 201905BI07		TS-727E			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
13 Machine Stamping	GOK	201905BI01 02AA-801		TS 365			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
14 Machine	GOK	201905BI03 65-102		TS-102A			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
15 Clicking Machine	GOK	130317					KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	
16 Clicking Machine	GOK	2019071071 NV0622-501		TS-622			KAB ETE	N/A		1	12.50%	N/A	N/A	N/A	N/A	N/A	To be Updated	To be Updated	

Portable & attractive items																		
Asset Description	Financed by/ source of funds	Serial number	Tag number	Make & Model	Date of Delivery / installation	PV number	Current Location	Replacement Date (if applicable)	Purchase amount	Depreciation rate	Annual depreciation	Accumulated depreciation	Net Book Value	Date of disposal	Disposal value	Responsible officer	Asset condition	Notes
1 Projector Stand	GOK	NIL	NIL	Metallic		1PC		N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	Boniface	To be updated	
2 Projector	GOK	X962300230	NIL	EPSON		1PC	CAH 06	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	Boniface	To be updated	
3 Projector	GOK	X887401749	NIL	EPSON		1PC	CAH 08	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	Boniface	To be updated	
4 Projector	GOK	5000816	NIL	EPSON		1PC	DAH 09	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	Boniface	To be updated	
5 Projector	GOK	5000792	NIL	EPSON		1PC	DAH 08	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	Boniface	To be updated	
6 Projector	GOK	X8962200854	NIL	EPSON		1PC	CET04	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	Boniface	To be updated	
7 Projector	GOK	X8962200803	NIL	EPSON		1PC	PRINCIPAL OFFICE	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	Dr. Mugo	To be updated	
8 Projector	GOK	X4GP7T00620	NIL	EPSON		1PC	Ngong	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	Carlos	To be updated	
9 Projector		7005644		Sony VPL-DX147			Hill Plaza	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	Project secretary	To be updated	
1 Extension Cable	GOK	NIL	NIL	With USB port		2PC	Principal's Sec	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
2 Extension Cable	GOK	NIL	NIL			3 PC	Principal Office	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
3 Projector Stand	GOK	NIL	NIL	Metallic		1PC		N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
4 Extension Cable	GOK	NIL	NIL			2 PCS	Deputy Principal	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
5 Extension	GOK	NIL	NIL			1 PC	Acc Office	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
6 Extension	GOK	NIL	NIL			1PC	SSS Office	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
7 Extension	GOK	NIL	NIL			1PC	ICT OFFICE	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
8 Extension	GOK	NIL	NIL			1PC	DOS OFFICE	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
9 Extension	GOK	NIL	NIL			1PC	Registrar's Office	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
10 Extension	GOK	NIL	NIL			6PS	Kabete Classes	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
11 Extension	GOK	NIL	NIL			1PC	Ngong	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
12 Projector	GOK	X962300230	NIL	EPSON		1PC	CAH 06	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
13 Projector	GOK	X887401749	NIL	EPSON		1PC	CAH 08	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	
14 Projector	GOK	5000816	NIL	EPSON		1PC	DAH 09	N/A	1	12.50%	To be updated	To be updated	To be updated	N/A	To be updated	To be updated	To be updated	

15	Projector	GOK	5000792	NIL	EPSON	1PC	FM DL	DAH 08	N/A	1	12.50%	To be updated	To be updated	To be updated	To be updated	To be updated	To be updated
16	Projector	GOK	X8962200 854	NIL	EPSON	1PC	FM DL	CET04	N/A	1	12.50%	To be updated	To be updated	To be updated	To be updated	To be updated	To be updated
17	Projector	GOK	X8962200 803	NIL	EPSON	1PC	FM DL	PRINCIPAL OFFICE	N/A	1	12.50%	To be updated	To be updated	To be updated	To be updated	To be updated	To be updated
18	Projector	GOK	X4GP770 0620	NIL	EPSON	1PC		Ngong	N/A	1	12.50%	To be updated	To be updated	To be updated	To be updated	To be updated	To be updated

27

Prepared by: Lynnet Ndiaru Designation: SAS Date: 14/4 Date: 8/7/2025
Checked by: Boniface Simba Designation: Secretary Admin Date: 14 Date: 8/7/2025
Authorized by: Jonathan Mueke Designation: Principal Secretary Date: 8/7/2025

AMTI	Asset description/ nature of asset	Document of ownership	Acquired from	Cost/ Fair value	Useful life	Annual depreciation/amortisation	Accumulated depreciation/amortisation	Net Book value	Remarks	
	1 Internet connections	licences	Dimensions		1	as determined by provider		1	to be updated	
	2 Institute Website	licences	From Host Cloud		1	as determined by provider		1	to be updated	
	3 Microsoft Windows Software	licences			1	as determined by provider		1	to be updated	
	4 Microsoft Office Software	licences			1	as determined by provider		1	to be updated	
	5 ANTIVIRUS (VARIOUS)	licences			1	as determined by provider		1	to be updated	
					5			1	to be updated	147 installed
								1	to be updated	147 installed
								1	to be updated	147 installed
								1	to be updated	147 installed
								1	to be updated	147 installed

Prepared by: Lynnet Nelson
 Checked by: Ianice Sima
 Audited by: Jonathan Mook
 Inspection: Secretary Admin
 Inspection: Principal Secretary
 Date: 14/09/2025
 Date: 14/09/2025
 Date: 14/09/2025

Stocks/ Consumables Register							
POLIC	Description of inventory item	Unit e.g piece, Kgs, etc.	Quantity	Unit cost	Total Cost	Responsible officer	Remarks
1	Printing Papers A4		62	960	96,000	In- Charge Stores	consumables
2	Conqueror papers		10	7,500	112,500	In- Charge Stores	consumables
3	Paper punch medium		2	1,100	14,300	In- Charge Stores	consumables
4	Paper Clips		50	180	1,620	In- Charge Stores	consumables
5	Staple pins 24/6		25	365	3,650	In- Charge Stores	consumables
6	Stapler, Kangaroo medium		15	992	9,992	In- Charge Stores	consumables
7	Flash disk 16GB		Nil	1,275	12,750	In- Charge Stores	consumables
8	Hard disk 1TB		1	15,465	92,790	In- Charge Stores	consumables
9	Filing Cabinets		NIL	45,000	135,000	In- Charge Stores	consumables
10	Toner 37A		5	32,485	259,880	In- Charge Stores	consumables
11	Photocopier Taskafal 4053ci Kyocera		1	30,000	90,000	In- Charge Stores	consumables
12	Tyre 254/70 R16		NIL	39,500	39,500	In- Charge Stores	consumables
13	Tyres 215/55 R16		NIL	28,000	28,000	In- Charge Stores	consumables
14	Hand Sanitizer		21	950	9,500	In- Charge Stores	consumables
15	Face Masks		Nil	6,500	6,500	In- Charge Stores	consumables
16	Wash & Wax detergent		NIL	1,710	1,710	In- Charge Stores	consumables
17	Dettol Disinfectant		NIL	2,970	50,490	In- Charge Stores	consumables
18	Extension cable		11	3,600	3,600	In- Charge Stores	consumables
19	Paper shredder		1	63,072	63,072	In- Charge Stores	consumables
20	Light duty cleane washing detergent		1	2,980	89,400	In- Charge Stores	consumables
21	A4 Envelope		114	365	3,650	In- Charge Stores	consumables
22	Clear folders		155	125	25,000	In- Charge Stores	consumables
23	Flash disk 32GB		5	4,300	4,300	In- Charge Stores	consumables
24	Air freshner		Nil	540	4,860	In- Charge Stores	consumables
25	Highlighter		112	219	10,512	In- Charge Stores	consumables
26	Toner 410A black		Nil	22,000	16,000	In- Charge Stores	consumables
27	Fantastic sign here stick notes		38	490	7,350	In- Charge Stores	consumables
28	Pritt glue stick		204	292	64,824	In- Charge Stores	consumables
29	Executive gel pen		160	583	8,745	In- Charge Stores	consumables
30	Box file		14	380	7,600	In- Charge Stores	consumables
31	Notebook looseleaf A5		44	116	5,800	In- Charge Stores	consumables
32	Counter book 2Quire		44	600	24,000	In- Charge Stores	consumables

33	Jelika rubber		NIL	120	1,200	In- Charge Stores	consumables
34	Toner 55A		1	26,390	26,390	In- Charge Stores	consumables
35	Toner 410A magneta		1	24,800	49,600	In- Charge Stores	consumables
36	Toner 410A yellow		1	24,800	49,600	In- Charge Stores	consumables
37	Toner 410A cyan		1	24,800	49,600	In- Charge Stores	consumables
38	Toner 49A		NIL	18,745	52,235	In- Charge Stores	consumables
39	Toner 26A		1	18,745	56,235	In- Charge Stores	consumables
40	Carpet glo detergent		2	23,420	163,940	In- Charge Stores	consumables
41	Delivery book A5		2	610	3,660	In- Charge Stores	consumables
42	Plastic spring file		142	219	21,900	In- Charge Stores	consumables
43	Yellow stock note		105	255	25,500	In- Charge Stores	consumables
44	Booklets		NIL	903	1,500,786	In- Charge Stores	consumables
45	Battery		3	12,500	12,500	In- Charge Stores	consumables
46	tyres 195/R15		NIL	19,780	79,120	In- Charge Stores	consumables
47	Mats		1	12,500	12,500	In- Charge Stores	consumables
48	Cellotape		9	5,240	5,240	In- Charge Stores	consumables
49	Biro Pens Assorted		128	900	2,700	In- Charge Stores	consumables
50	Envelope A5		30	262	5,240	In- Charge Stores	consumables
51	Binding Cover PVC		5	1,390	5,560	In- Charge Stores	consumables
52	Masking Tape		9	205	4,100	In- Charge Stores	consumables
53	Marker Pen		22	2,500	12,500	In- Charge Stores	consumables
54	Staple Pin Remover		6	1,460	1,460	In- Charge Stores	consumables
55	Spiral Assorted		3	2,080	8,320	In- Charge Stores	consumables
56	Embossed Covers		5	1,150	4,600	In- Charge Stores	consumables
57	Kyocera Toner 5270 Cynan		3	50,815	50,815	In- Charge Stores	consumables
58	Kyocera Toner 5271 Magneta		7	50,815	50,815	In- Charge Stores	consumables
59	Printer Scanner Type 7		Nil	520,475	520,475	In- Charge Stores	consumables
60	Kyocera Toner 5273 Yellow		3	50,815	50,815	In- Charge Stores	consumables
61	Carbon Paper		19	2,045	20,450	In- Charge Stores	consumables
62	Tyre Size 265/70 R16		Nil	50,600	202,400	In- Charge Stores	consumables
63	White Out		13	140	1,400	In- Charge Stores	consumables
64	Tyre Size 265/70R16		1	73,500	376,500	In- Charge Stores	consumables
65	Domestic heater machines		2	15,100	30,200	In- Charge Stores	consumables
66	Kyocera		Nil	18,200	91,000	In- Charge Stores	consumables
67	Counter books 3 Quire		10	1,150	11,500	In- Charge Stores	consumables
68	Urgent Stickers		5	216	1,080	In- Charge Stores	consumables
69	Staedler HB pencils		60	1,280	6,400	In- Charge Stores	consumables

70	Toner 953XL (Black)		2	16,000	52,000	In- Charge Stores	consumables
71	Toner 953XL (CYAN)		2	12,400	24,800	In- Charge Stores	consumables
72	Toner 953XL (MAGENTA)		2	12,400	24,800	In- Charge Stores	consumables
73	Toner 953XL (YELLOW)		2	12,400	24,800	In- Charge Stores	consumables
74	Toner 207A Yellow		1	22,202	66,606	In- Charge Stores	consumables
75	Toner 207A Black		3	19,060	57,180	In- Charge Stores	consumables
76	Toner 207A CYAN		3	21,272	63,816	In- Charge Stores	consumables
77	Toner 207A MAGENTA		3	21,272	63,816	In- Charge Stores	consumables
78	Toner 136A		4	21,000	84,000	In- Charge Stores	consumables
DLP							
1	A3 photocopying papers	rms		1 1000	1000	SCMO	GOOD CONDITION
2	Toner 42A	pcs		6 10,464	62,784	SCMO	GOOD CONDITION
3	Toner 27A	pcs		3 43,900.00	131700	SCMO	GOOD CONDITION
4	Toner 26A	pcs		1 23,800	23800	SCMO	GOOD CONDITION
5	Toner 15A	pcs		3 19500	58500	SCMO	GOOD CONDITION
6	Toner 11A	pcs		2 25,000	50,000	SCMO	GOOD CONDITION
7	Toner 12A	pcs		3 10,000	30,000	SCMO	GOOD CONDITION
8	Toner 80A	pcs		2 28,000	56,000	SCMO	GOOD CONDITION
9	Toner 305A	pcs		3 25,000	75,000	SCMO	GOOD CONDITION
10	Toner 55A	pcs		4 25,000	100,000	SCMO	GOOD CONDITION
11	Toner 05A	pcs		1 29,625.00	29,625	SCMO	GOOD CONDITION
12	Toner 85A	pcs		6 27,000	162,000	SCMO	GOOD CONDITION
13	Toner 410 A	pcs		2 31,000	63,000	SCMO	GOOD CONDITION
14	Staple pins(24/6)	pcs		62 185	11,470	SCMO	GOOD CONDITION
15	Counter books(A4)	pcs		54 470	25,380	SCMO	GOOD CONDITION
16	Yellow Sticker	pkts		200 600	120,000	SCMO	GOOD CONDITION
17	Highlighter pens	pcs		60 75	4,500	SCMO	GOOD CONDITION
18	Office pins	pkts		5 195	14,625	SCMO	GOOD CONDITION
19	Foolscaps	pkts		89 750	66,750	SCMO	GOOD CONDITION
20	File fasteners	pkts		60 890	53,400	SCMO	GOOD CONDITION
21	Ruled paper	pcs		8 146	1,168	SCMO	GOOD CONDITION
22	Blue Biro pens	pkts		10 890	8,900	SCMO	GOOD CONDITION
23	Pencils	pkts		20 438	8,760	SCMO	GOOD CONDITION
24	Pritt glue	pcs		75 257	19,275	SCMO	GOOD CONDITION
25	Carbon papers	pkts		15 1,575.00	23,625	SCMO	GOOD CONDITION
26	Spring files	pk		60 1950	117,000	SCMO	GOOD CONDITION
27	Kasuku note books(A4)	pcs		121 621	75,141	SCMO	GOOD CONDITION

28	Blue Envelopes C5	pkts	5	850	4,250	SCMO	GOOD CONDITION
29	Delivery Books	pcs	3	1500	4,500	SCMO	GOOD CONDITION
30	C5 Envelopes	pkts	5	672	3,360	SCMO	GOOD CONDITION
31	Box files	pcs	25	485	12,125	SCMO	GOOD CONDITION
32	Stapler(small size)	pcs	25	680	17,000	SCMO	GOOD CONDITION
33	Mop sticks	pcs	9	450	4,085	SCMO	GOOD CONDITION
34	Paper punch (big size)	pkts	4	1,880	7,520	SCMO	GOOD CONDITION
35	Uniform materials	pcs	39	1,450.00	56,550	SCMO	GOOD CONDITION
36	Curtains (used)	pcs	12	2000	14,400	SCMO	GOOD CONDITION
37	Spiral binders (assorted)	pkts	30	2500	75,000	SCMO	GOOD CONDITION
38	Masking tape(small size)	pcs	5	650	3,250	SCMO	GOOD CONDITION
39	Scrubbing brush	pkts	1	450	450	SCMO	GOOD CONDITION
40	Masking tapes	pcs	31	450	13,950	SCMO	GOOD CONDITION
41	Table wipes	pkts	9	750.00	6,750	SCMO	GOOD CONDITION
42	Detergent (20 litres)	pcs	11	18,885.00	207,735	SCMO	GOOD CONDITION
43	Transparent folders	pkts	32	1500	48,000	SCMO	GOOD CONDITION
44	Document wallets	bars	78	2,660	207,480	SCMO	GOOD CONDITION
45	C4 Envelopes	pkts	2	650	1,300	SCMO	GOOD CONDITION
46	Binding covers	pcs	1	16,950	16,950	SCMO	GOOD CONDITION
47	Marker pens	pcs	20	450	9,000	SCMO	GOOD CONDITION
48	Bar soaps	pcs	16	350	5,600	SCMO	GOOD CONDITION
49	Erasers	pkts	1	750	750	SCMO	GOOD CONDITION
50	Plastic buckets	pcs	2	190	380	SCMO	GOOD CONDITION
51	Hard disks	pcs	9	3500	31,500	SCMO	GOOD CONDITION
52	Extension cables	pcs	7	5000	35,000	SCMO	GOOD CONDITION
53	Cello tape	pcs	2	245	490	SCMO	GOOD CONDITION
54	Souring powder	pcs	1	210	210	SCMO	GOOD CONDITION
55	Staple remover	pcs	85	480	40,800	SCMO	GOOD CONDITION
56	spade	pcs	2	636.8	1,272	SCMO	GOOD CONDITION
57	Toner TK 7105	pcs	10	950	9,500	SCMO	GOOD CONDITION
58	Staple pins 9/10	pcs	30	470	14,100	SCMO	GOOD CONDITION
59	Paper clips (Big)	pcs	40	350	14,000	SCMO	GOOD CONDITION
60	Clips binder	pcs	6	1,200.00	7,200	SCMO	GOOD CONDITION
61	Pocket folders	pcs	10	550	5,500	SCMO	GOOD CONDITION
62	Paper clips(small)	pcs	142	280	39	SCMO	GOOD CONDITION
DVS							
1	Potatoes	KGS	8,000	110	880,000	Cateress	Awaiting Dues in

2	Tomatoes	KGS	8,000	160	1,280,000	Cateress	Awaiting Dues in
3	Eggs	Trayd	3,000	650	1,950,000	Cateress	Awaiting Dues in
4	Cabbages	KGS	40,000	140	5,600,000	Cateress	Awaiting Dues in
5	Carrots	KGS	10,000	160	1,600,000	Cateress	Awaiting Dues in
6	Oranges	KGS	4,000	150	600,000	Cateress	Awaiting Dues in
7	Fresh mik	KGS	9,400	90	816,000	Cateress	Awaiting Dues in
8	Sausages	KGS	1,200	965	1,158,000	Cateress	Awaiting Dues in
9	Maize Meal	BALES	960	4,600	4,416,000	Cateress	Awaiting Dues in
10	Green grams	BAGS	120	22,500	2,700,000	Cateress	Awaiting Dues in
11	Beans	BAGS	100	24,000	2,400,000	Cateress	Awaiting Dues in
12	Ripe banas	KGS	6,000	150	9,000,000	Cateress	Awaiting Dues in
13	Bread 400g	PCS	70,000	97	6,790,000	Cateress	Awaiting Dues in
14	Chicken cuopon	KGS	2,000	700	1,400,000	Cateress	Awaiting Dues in
15	Brown Sugar	BAGS	280	16,000	4,480,000	Cateress	Awaiting Dues in
16	Coffee	BOXES	96	6,840	656,640	Cateress	Awaiting Dues in
17	Tea leaves	BOXES	60	7,500	450,000	Cateress	Awaiting Dues in
18	Cocoa	DOZEN	18	11,340	204,120	Cateress	Awaiting Dues in
19	Chocolate	DOZEN	18	8,988	161,784	Cateress	Awaiting Dues in
20	Rice	BAGS	1,260	6,050	7,623,000	Cateress	Awaiting Dues in
21	Milk powder	BAGS	120	33,000	3,960,000	Cateress	Awaiting Dues in
22	Magarine	TINS	1,800	995	1,791,000	Cateress	Awaiting Dues in
23	Salt	BALES	90	2,700	244,000	Cateress	Awaiting Dues in
24	Cooking fat	BUCKETS	156	11,070	1,276,920	Cateress	Awaiting Dues in
25	Onions	KGS	3,200	255	816,000	Cateress	Awaiting Dues in
26	Bed Covers(162PCS)	Pcs	162			Registrar	Good
27	Bed Sheets(403PCS)	Pcs	103			Registrar	Good
28	Pillows & Cases 27 PCS)	Pcs	27			Registrar	Good
29	Blankets 494 (PCS)	Pcs	494			Registrar	Good
30	Mattresses(210PCS)	Pcs	210			Registrar	Good
31	Skirting Curtains(10PCS)	Pcs	10			Registrar	Good
32	Nets(10PCS)	Pcs	10			Registrar	Good
33	Sheers(13PCS)	Pcs	13			Registrar	Good
34	Curtians(15PCS)	Pcs	15			Registrar	Good
35	Graduation Gowns	Pcs	234			Registrar	Good
36	Hangers	Pcs	130			Registrar	Good
37	Curtains	Pcs	24			Boniface	Good

174613 #####

69,859,912

Prepared by: Lynnet Ndanu
Checked by: Boniface Simba
Authorized by: Jonathan Mueke

Designation: SAS
Designation: Secretary Admin
Designation: Pricipal Secretary

Date: 14/4, Date:8/7/2025
Date: 14, Date:8/7/2025
Date Date:8/7/2025

Railways Register

	Railway description	Railway ID	Length (Kms)	Date of commissioning	Type of rail	Amenities available	Land registry ID	Useful life	Cost	Annual depreciation	Accumulated depreciation	Net Book value	Remarks
1	None	None	None	None	None	None	None	None	None	None	None	None	State Department for livestock Development doesn't own Railway Asset

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14/4/2025

Authorized by: Jonathan Mueke

Designation: Principal Secretary

Date: 14/4/2025

Roads Infrastructure Register

	Road description	Road ID	Length (Kms)	Date of commissioning	Type of road e.g. bitumen, earth etc.	Class of road e.g. A,B,C,D etc.	Mode of funding e.g. PPP, GoK, external funding etc.	Amenities available	Land registry ID	Useful life	Cost	Annual depreciation	Accumulated depreciation	Net Book value	Remarks
1	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	State Department for livestock Development doesn't own Road Infrastructure asset
2															
3															
4															
5															
6															

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/ Date:8/7/2024

Checked by: Boniface Simba

Designation: Secretary Admin

Date:8/7/2024

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Date:8/7/2024

Other Infrastructure Register

	Asset Description	Financed by/ source of funds	Length (if applicable)	Size (e.g. area, production capacity etc.)	Make & Model	Date installation/ Commissioning	PV number	Original Location	Current Location	Installation amount	Depreciation rate	Annual depreciation	Accumulated depreciation	Net Book Value	Date of disposal	Disposal value	Responsible officer	Asset condition	Notes
1	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	State Department for livestock Development doesn't own other Infrastructure asset
2																			
3																			
4																			
5																			
6																			
7																			

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4 Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14. Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Date: 8/7/2025

Biological Assets Register

Bovine		KABETE-DVS										
Asset description	Category of asset	Unit of measurement (pieces, acreage etc)	Quantity	Unit cost	Total Cost	Fair value	Useful life of the assets	Annual depreciation	Accumulated depreciation	Net Book value	Remarks	
356	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated		
2808	1	Number	1	30,500	30500	30,500	to be updated	to be updated	to be updated	to be updated		
396	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated		
405	1	Number	1	25,000	25000	25,000	to be updated	to be updated	to be updated	to be updated		
427	1	Number	1	32,000	32000	32,000	to be updated	to be updated	to be updated	to be updated		
426	1	Number	1	32,000	32000	32,000	to be updated	to be updated	to be updated	to be updated		
410	1	Number	1	35,000	35000	35,000	to be updated	to be updated	to be updated	to be updated		
2804	1	Number	1	31,000	31000	31,000	to be updated	to be updated	to be updated	to be updated		
360	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated		
348	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated		
358	1	Number	1	45,000	45000	45,000	to be updated	to be updated	to be updated	to be updated		
413	1	Number	1	34,000	34000	34,000	to be updated	to be updated	to be updated	to be updated		
344	1	Number	1	48,000	48000	48,000	to be updated	to be updated	to be updated	to be updated		
373	1	Number	1	43,000	43000	43,000	to be updated	to be updated	to be updated	to be updated		
350	1	Number	1	45,000	45000	45,000	to be updated	to be updated	to be updated	to be updated		
421	1	Number	1	35,000	35000	35,000	to be updated	to be updated	to be updated	to be updated		
2806	1	Number	1	30,000	30000	30,000	to be updated	to be updated	to be updated	to be updated		

304	1	Number	1	28,000	28000	28,000	to be updated	to be updated	to be updated	to be updated
333	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated
412	1	Number	1	34,000	34000	34,000	to be updated	to be updated	to be updated	to be updated
408	1	Number	1	33,000	33000	33,000	to be updated	to be updated	to be updated	to be updated
418	1	Number	1	33,000	33000	33,000	to be updated	to be updated	to be updated	to be updated
415	1	Number	1	36,000	36000	36,000	to be updated	to be updated	to be updated	to be updated
406	1	Number	1	25,000	25000	25,000	to be updated	to be updated	to be updated	to be updated
380	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated
354	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated
409	1	Number	1	33,000	33000	33,000	to be updated	to be updated	to be updated	to be updated
395	1	Number	1	45,000	45000	45,000	to be updated	to be updated	to be updated	to be updated
313	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated
2819	1	Number	1	25,000	25000	25,000	to be updated	to be updated	to be updated	to be updated
347	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated
400	1	Number	1	28,000	28000	28,000	to be updated	to be updated	to be updated	to be updated
2812	1	Number	1	30,000	30000	30,000	to be updated	to be updated	to be updated	to be updated
311	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated
2813	1	Number	1	30,000	30000	30,000	to be updated	to be updated	to be updated	to be updated
383	1	Number	1	45,000	45000	45,000	to be updated	to be updated	to be updated	to be updated
K4	1	Number	1	40,000	40000	40,000	to be updated	to be updated	to be updated	to be updated
2811	1	Number	1	30,000	30000	30,000	to be updated	to be updated	to be updated	to be updated

A3	1	Number	1	45,000	45000	45,000	to be updated	to be updated	to be updated	to be updated	
365	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated	
326	1	Number	1	45,000	45000	45,000	to be updated	to be updated	to be updated	to be updated	
407	1	Number	1	25,000	25000	25,000	to be updated	to be updated	to be updated	to be updated	
366	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated	
339	1	Number	1	47,000	47000	47,000	to be updated	to be updated	to be updated	to be updated	
2810	1	Number	1	30,000	30000	30,000	to be updated	to be updated	to be updated	to be updated	
387	1	Number	1	46,000	46000	46,000	to be updated	to be updated	to be updated	to be updated	
327	1	Number	1	45,000	45000	45,000	to be updated	to be updated	to be updated	to be updated	
370	1	Number	1	45,000	45000	45,000	to be updated	to be updated	to be updated	to be updated	
419	1	Number	1	34,000	34000	34,000	to be updated	to be updated	to be updated	to be updated	
314	1	Number	1	44,000	44000	44,000	to be updated	to be updated	to be updated	to be updated	
2798	1	Number	1	40,000	40000	40,000	to be updated	to be updated	to be updated	to be updated	
341	1	Number	1	40,000	40000	40,000	to be updated	to be updated	to be updated	to be updated	
2787	1	Number	1	30,000	30000	30,000	to be updated	to be updated	to be updated	to be updated	
2795	1	Number	1	40,000	40000	40,000	to be updated	to be updated	to be updated	to be updated	
324	1	Number	1	33,000	33000	33,000	to be updated	to be updated	to be updated	to be updated	
318	1	Number	1	40,000	40000	40,000	to be updated	to be updated	to be updated	to be updated	
372	1	Number	1	45,000	45000	45,000	to be updated	to be updated	to be updated	to be updated	
368	1	Number	1	42,000	42000	42,000	to be updated	to be updated	to be updated	to be updated	
331	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated	
363	1	Number	1	50,000	50000	50,000	to be updated	to be updated	to be updated	to be updated	

371	1	Number	1	45,000	45000	45,000	45,000	to be updated	to be updated	to be updated	to be updated	to be updated
K3	1	Number	1	40,000	40000	40,000	40,000	to be updated	to be updated	to be updated	to be updated	to be updated
2800	1	Number	1	40,000	40000	40,000	40,000	to be updated	to be updated	to be updated	to be updated	to be updated
390	1	Number	1	46,000	46000	46,000	46,000	to be updated	to be updated	to be updated	to be updated	to be updated
430	1	Number	1	7,000	7000	7,000	7,000	to be updated	to be updated	to be updated	to be updated	to be updated
431	1	Number	1	7,000	7000	7,000	7,000	to be updated	to be updated	to be updated	to be updated	to be updated
432	1	Number	1	15,000	15000	15,000	15,000	to be updated	to be updated	to be updated	to be updated	to be updated
433	1	Number	1	15,000	15000	15,000	15,000	to be updated	to be updated	to be updated	to be updated	to be updated
434	1	Number	1	7,000	7000	7,000	7,000	to be updated	to be updated	to be updated	to be updated	to be updated
435	1	Number	1	6,000	6000	6,000	6,000	to be updated	to be updated	to be updated	to be updated	to be updated
2821	1	Number	1	6,000	6000	6,000	6,000	to be updated	to be updated	to be updated	to be updated	to be updated
436	1	Number	1	6,000	6000	6,000	6,000	to be updated	to be updated	to be updated	to be updated	to be updated
437	1	Number	1	15,000	15000	15,000	15,000	to be updated	to be updated	to be updated	to be updated	to be updated
438	1	Number	1	6,000	6000	6,000	6,000	to be updated	to be updated	to be updated	to be updated	to be updated
435	1	Number	1	6,000	6000	6,000	6,000	to be updated	to be updated	to be updated	to be updated	to be updated
Equine	3	Number	3	30,000	90,000			to be updated	to be updated	to be updated	to be updated	to be updated
								to be updated	to be updated	to be updated	to be updated	to be updated
								to be updated	to be updated	to be updated	to be updated	to be updated
								to be updated	to be updated	to be updated	to be updated	to be updated
Ovine	110	Number	110	6,000	660000			to be updated	to be updated	to be updated	to be updated	to be updated

							to be updated	to be updated	to be updated	to be updated	
							to be updated	to be updated	to be updated	to be updated	
Small Animals	501	Number	501	300	150300		to be updated	to be updated	to be updated	to be updated	
	214	Number	214	300	64200		to be updated	to be updated	to be updated	to be updated	

Subsoil Assets Register

	Asset description	Mineral type (Diamond, gold, copper etc)	Unit of measurement (Pieces, acreage etc)	Quantity			Monetary value			Useful life of the assets	Annual depreciation	Accumulated depreciation	Net Book value	Remarks
				Opening quantity	Additions	Closing quantities	Opening balance	Additions	Closing balance					
1	None	None	None	None	None	None	None	None	None	None	None	None	None	None
2														
3														
4														
5														
6														

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/ Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 1 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

D: Date:8/7/2025

Major Maintenance Register

	Asset	Asset Category	Location of asset	Start Date	Expected date of completion	Amount spent to date	Date of transfer to asset category	Amount transferred to asset category	Amount expensed
1	None	None	None	None	None	None	None	None	
2									
3									
4									
5									
6									
7									
8									
9									
10									

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 8/7/2025

Authorized by: Jonathan Mueke

Designation: Principal Secretary

Date: 8/7/2025

Work In Progress Register

	Asset Category	Location of asset	Start Date	Expected date of completion	Percentage of completion	Amount spent to date	Commitment in next financial year	Commitment beyond next year	Class of assets transferred to	Date of transfer	Amount of WIP transferred	Balance of WIP
1	None	None	None	None	None	None	None	None	None	None	None	
2												
3												
4												
5												
6												
7												
8												
9												

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4 Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 1 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Da Date:8/7/2025

Cash Register

	Type of float/ Description	Currency	Source of Funds	Responsible officer	Balance Kshs	Comments
1	None	None	None	None	None	None
2						
3						
4						
5						
6						

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/ Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 1 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Da Date:8/7/2025

Bank Register

	Account name	Account Number	Currency	Type of Account e.g. fixed, current, savings etc.	Name of Bank	Source of Funds	Bank signatories	Balance Kshs	Notes
1	None								
2									
3									
4									
5									
6									
7									

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4 Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Dat Date:8/7/2025

Investments Register (For Investments Other Than Investment Property)

	Nature/ type of investments	Institution investment held	Document of ownership	Source of funds	Date of investment	Maturity date	Term/ duration of investment	Interest rate applicable to the investment	Quantity	Unit Cost	Initial cost of purchase	Expected interest due on maturity	Maturity value	Name and signature of the officer or employee placing the investment	Remarks
1	None	None	None	None	None	None	None	None	None	None	None	None	None	None	
2															
3															
4															
5															
6															

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4, Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14, Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Date: 8/7/2025

Accounts Receivables Register

	Name of Customer	Items supplied	Department supplied	Responsible officer	Currency	Amount receivable Kshs	Due date of receipt	Number of days	Remarks
1	None								
2									
3									
4									
5									
6									
7									

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4, Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14/4, Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Date: 14/4, Date:8/7/2025

Other Receivables Register

	Nature of receivable	Name of Customer	Staff Personal number (where applicable)	Department	Responsible officer	Currency	Amount receivable Kshs	Due date of receipt	Number of days outstanding	Remarks
1	None	None	None	None	None	None	None	None	None	
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/ Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Dat Date:8/7/2025

Imprest Register

	Staff name	Staff Personal number	Department	Imprest warrant No.	Date of issue	Expected date of surrender	Actual date of surrender	Number of day	Currency	Imprest Amount Kshs	Amount surrendered Kshs	Balance Kshs	Remarks
1	None	None	None	None	None	None	None	None	None	None	None	None	
2													
3													
4													
5													

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/ Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 1 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Da Date:8/7/2025

Loans Payable Register

	Source of debt i.e. country/Institution	Type of funding i.e. foreign or domestic, if foreign bilateral or multilateral	Location of the loan agreement or other supporting document, for example, the file	Effective date of borrowing	Maturity date	Loan duration	Purpose of loan	Period covered	Interest rate (%)	Currency of borrowing	Conversion Rate	Amount borrowed in original currency	Amount borrowed in Kshs	Amounts received to date Kshs	Interest payable Kshs	Other charges Kshs	Total payable Kshs	Amount Repaid Kshs	Amount Outstanding Kshs	Remarks	
1	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	
2																					
3																					
4																					
5																					

Prepared by: Lynnnet Ndanu

Designation: SAS

Date: 14/4/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14/4/2025

Authorized by: Jonathan Mueke

Designation: Principal Secretary

Date: 8/7/2025

Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	NONE	NONE	NONE	NONE	NONE	
2						
3						
4						
5						
6						
7						

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14 Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

⌈ Date:8/7/2025



Accruals/ Provisions Register

	Descripti on of accruals or provision	Payable to	Amount Kshs	Due date of payment	Number of days outstandi ng	Remarks
	NONE	NONE	NONE	NONE	NONE	
1						
2						
3						
4						
5						
6						
7						

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4 Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Dat Date:8/7/2025

Accounts Payables Register

	Name of Supplier	Items supplied	Department	Responsible officer	Currency	Source of funding	Amount payable Kshs	Due date of pay	Number of days outstanding	Remarks
1	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	
2										
3										
4										
5										
6										
7										
8										
9										

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/ Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 1 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Da Date:8/7/2025

Pensions Payable Register

	Personal No.	Officer Name	Designation & Job Grade	Department	Date of birth	Date of employment	Date of confirmation	Eligible for pension (Y/N)	Number of complete months	Factor for pension computation	Current annual pay	Pension payable	Ex-gratia payments	Total payment due	Lumpsum payment	Amount outstanding	Monthly pension payable to officer	Remarks
1	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	
2																		
3																		
4																		
5																		

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4/2025 Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14/4/2025 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Date: 14/4/2025 Date:8/7/2025

Other Liabilities Register

	Nature of liability	Payable to	Department	Responsible officer	Currency	Source of funding	Amount payable Kshs	Due date of payment	Number of days outstanding	Remarks
1	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	
2										
3										
4										
5										
6										
7										

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4, Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 14, Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Date: 8/7/2025

Assets Movement Form

	Date of movement	Asset description	Asset category	Make/Model	Serial No.	Old location	New location	Condition	Movement approved by	Remarks
1	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	
2										
3										
4										
5										
6										
7										
8										
9										

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/4 Date:8/7/2025

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Designation: Secretary Admin

Date: 14 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Dat Date:8/7/2025

Revaluation Schedule

	Asset Class	Last Revaluation	Next Revaluation	Remarks
1	Land			
2	Buildings			
3	Roads & Bridges			
4	Other infrastructure			
5				
6				
7				

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14, Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

D. Date:8/7/2025



Losses Register

	Details of the item lost or written off, for example, asset code, description, value	Statement as to the circumstances of the loss, for example, dates, personnel involved, how the loss occurred	Loss category for example theft, destroyed etc.	Corrective action taken;	General ledger account and cost centre codes;	Preparer's name and title	Name and title of the approval officer (must have a losses delegation)
1	None	None	None	None	None	None	None
2							
3							
4							
5							
6							

Prepared by: Lynnet Ndanu

Designation: SAS

Date: 14/ Date:8/7/2025

Checked by: Boniface Simba

Designation: Secretary Admin

Date: 1 Date:8/7/2025

Authorized by: Jonathan Mueke

Designation: Pricipal Secretary

Da Date:8/7/2025

