



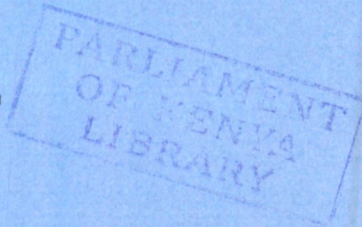
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 26 FEB 2019	DAY: TUESDAY
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REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT FOR LIVESTOCK

FOR THE YEAR
ENDED 30 JUNE 2018





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

28 SEP 2018

RECEIVED

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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2018

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Principal Activities

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

Vision: A sustainable and prosperous livestock sector

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

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

(c) Key Management

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

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

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

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

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(e) Fiduciary Oversight Arrangements

Audit and Finance Committee Activities

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

Finance Committee Activities

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

Parliamentary Committee Activities

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

Development Partners

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

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(f) Entity Headquarters

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

Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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II. FORWARD BY THE CABINET SECRETARY

The livestock sector remains a major driver of the Kenyan economy contributing about 12% of the Gross Domestic Product (GDP) ((IGAD and KNBS report 2012) and accounting for nearly 50% of the agricultural sector's GDP. It is the main source of livelihood to the people in the Arid and Semi Arid Lands (ASALs) accounting for 90% employment and more than 95% of family incomes in these areas. In the high potential areas, the sector provides employment and incomes through dairy, poultry and pig production. It also supplies the domestic requirements of meat, milk and dairy products, and other livestock products while accounting for about 30% of the total marketed agricultural products. The sector earns the country substantial foreign exchange through export of live animals, meat, germplasm, hides and skins, dairy products and processed pork products. It also employs about 50 percent of the country's agricultural sector labour-force. The sector also contributes substantial earnings to households through sale of livestock and livestock products; and provides raw material for agro based industries.

The rural-based nature of livestock activities makes livestock keeping a suitable enterprise to improve the livelihoods of many communities as a source of food and nutrition security, household incomes, employment and poverty reduction in general. Livestock are among the few assets owned by women and other marginalized segments of the Kenyan population.

In implementing its mandate, the State Department for Livestock performed its functions through; Directorate of Veterinary Services; Directorate of Livestock Production; Directorate of Livestock Policy Research and Regulations; Administrative and Support Services Divisions; Eight (8) SAGAs namely: Kenya Dairy Board (KDB); Kenya Animal Genetic Resource Centre (KAGRC); Kenya Veterinary Vaccines Production Institute (KEVEVAPI); Kenya Meat Commission (KMC); Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC); Kenya Veterinary Board (KVB); Kenya Agricultural and Livestock Research Organization (KALRO) and Veterinary Medicine Council (VMC). The State Department for Livestock has eight (8) training institutions under its purview that play a key role in development of skilled manpower and capacity building for development of the livestock industry

During the period under review, the State Department made significant achievements in areas such as procurement and installing of milk coolers, Production and distribution of semen and assorted vaccines,

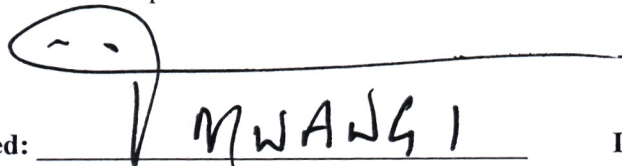
STATE DEPARTMENT FOR LIVESTOCK

Reports and Financial Statements

For the year ended June 30, 2018

insurance of pastoralists, production and distribution of quality breeding stock in the livestock farms and mitigating drought in 24 ASAL counties. Despite the achievements, a number of challenges were faced. These included drought and floods in some areas which affected pasture growth, inadequate funding and marketing challenges for livestock and livestock products. To address some of these challenges, the State Department will continue investing improving marketing infrastructure, capacity building farmers through its various programmes and ensure the vulnerable livestock keepers especially the pastoralist.

I wish to thank Dr. Andrew Tuimur, Chief Administrative Secretary, who also served as the Principal Secretary for State Department for Livestock for his leadership and ensuring the funds were applied for the purposes they were budgeted for. I also thank all the staff for their commitment to duty and all stakeholders who partnered with us.

Signed:  Mwangi Kiunjuri Date: 28/9/2018

Hon. Mwangi Kiunjuri, EGH, MGH
Cabinet Secretary,
Ministry of Agriculture, Livestock, Fisheries and Irrigation

STATE DEPARTMENT FOR LIVESTOCK
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1.0 SUMMARY OF THE BUDGET PERFORMANCE

The State Department for Livestock implements one programme namely Livestock Resources Development and Management which has five (5) Sub-programmes namely: Livestock Policy Development and Capacity Building; Livestock Production and Management; Livestock Products Value Addition and Marketing; Food Safety and Animal Products Development and Livestock Disease Management and Control.

During the 2017/18 FY, the State Department was allocated resources as follows:-

VOTE	Amount Allocated	Expenditure	Remarks
Recurrent	7,008,238,265	6,909,884,174	
Development	4,176,567,845	3,058,775,653	Low absorption attributed to reviews of the funding agreements in Livestock Value Chain Support Project
Total	11,184,806,110	9,968,659,827	

1.1 Budget Performance By Economic Classification

Economic Classification	Amount Allocated	Amount Spent	Remarks
Recurrent Vote			
PE	1,635,726,885	1,567,658,576	The variance was occasioned by delay in payments for stipends to Veterinary Interns
O&M	1,490,300,000	1,426,961,528	Over expenditures attributed to drought mitigations activities.
Transfers	4,360,290,000	4,341,290,000	The variance was occasioned by budget cuts resulting from of austerity measures
Development Vote			
Transfers	845,922,500	970,922,500	The variance was

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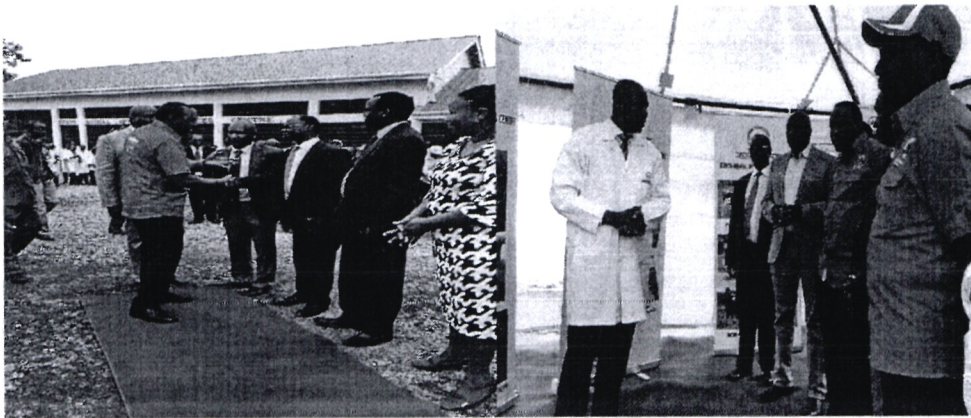
Reports and Financial Statements

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Economic Classification	Amount Allocated	Amount Spent	Remarks
			occasioned by budget cuts resulting from of austerity measures
<i>Projects/Programmes</i>			
Regional Pastoral Livelihood Resilience Project (RPLRP)	2,016 646,522	1,642,065,304	
Smallholders Dairy Commercialization Programme (SDCP)	657,201,100	537,979,523	The variance was occasioned by procurement delay where no objection was a requirement.
Livestock Value Chain Support Project	120,500,000	99,223,895	Low absorption attributed to reviews of funding agreements
Kenya Livestock Insurance Scheme (KLIP)	266,250,000	259,017,043	
Standards and Market Access (SMAP)	46,025,459	45,643,862	Funds were absorbed prior to supplementary budget I&II

2.0 KEY ACHIEVEMENTS

- i. Produced and distributed 1.2 million straws of semen; (KAGRC to provide pictorial on modern lab and installed liquid Nitrogen)



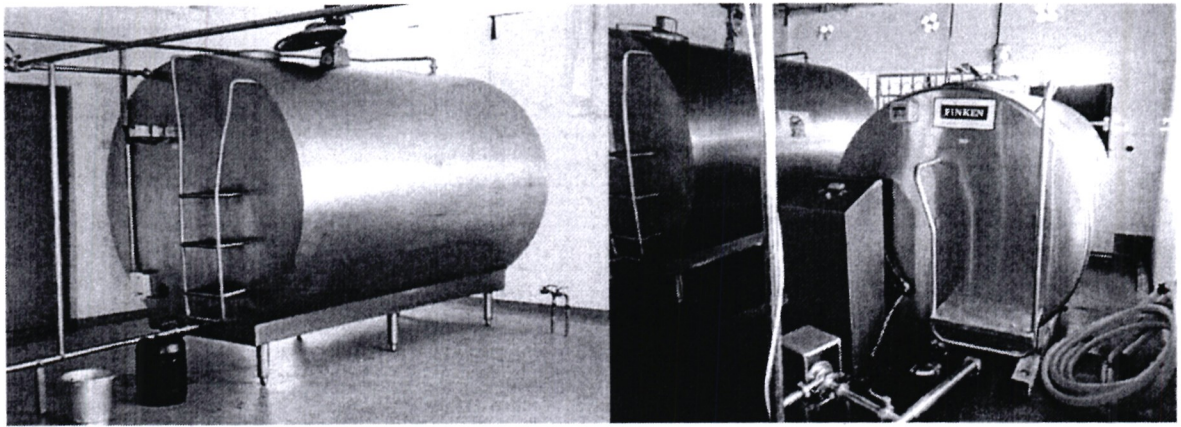
- ii. Produced 40 million doses of vaccines; (kevevapi to provide pictorial on modernized plant)
- iii. Provided Insurance cover for livestock in 50,000 households to cushion pastoral communities against climate change hazards and drought in the ASAL areas of Tana River, Garissa, Wajir, Mandera, Marsabit, Isiolo, Baringo, Samburu and West Pokot . Insured 90,060 Tropical Livestock Units (TLU) – NB: 1 TLU is equivalent to 1 cow or 10 goats or 0.75 camels;



H.E. the President presenting cheques to the communities/beneficiaries

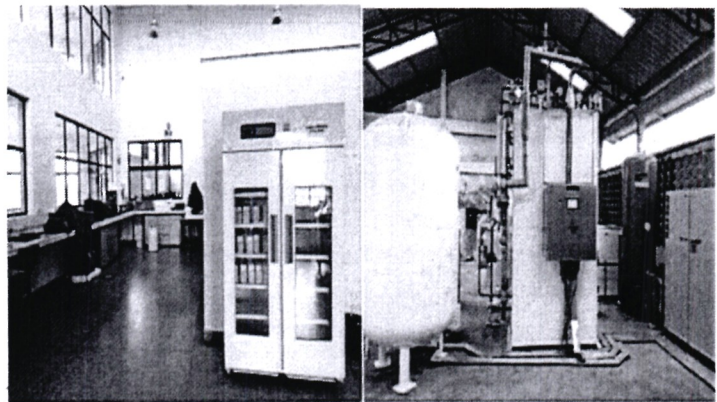
- iv. Procured and distributed 110 milk coolers in 14 milk producing counties to minimize milk losses and support value addition by bulking and cooling of milk.

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Sugoi Alliance Cooperative Society Ltd and Moi's Bridge Muungano Cooperative Society Uasin Gishu County

- v. Established a bull station in ADC farm, Kitale expected to produce 1.2 million semen straws annually. The centre is equipped with a modern laboratory with the latest start of the equipment for semen analysis and packing.



ADC Bull Station Facility, State of the art equipment and The Liquid Nitrogen plant located at the Centre

- vi. Distributed 3,814 cattle/sheep/ goats and rabbit breeding stock
- vii. Reduced average flies per trap per day from 11 to 5 in five tsetse belts (Lake Victoria Basin, Lake Bogoria Basin, Meru/Mwea region, Coastal region and Western region).
- viii. Mitigated drought in 24 ASALs counties by buying feed supplements, provision of vaccines and veterinary emergency treatment and livestock off-take leading to reduced loss from death of livestock;
- ix. Developed draft commodity policies on Animal Feeds Policy and Animal Breeding Policy; and
- x. Veterinary Medicines Directorate (VMD) Regulations published to operationalize the VMD.

3.0 EMERGING ISSUES

- i. Climate change related hazards including droughts, floods emerging diseases and pests;
- ii. Threats of other sectors developing laws infringing on livestock without involvement of

STATE DEPARTMENT FOR LIVESTOCK

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the State Department for Livestock such as the Kenya Food & Drug Administration Authority Bill (MOH and private member)

4.0 IMPLEMENTATION CHALLENGES AND WAY FORWARD

S/No	Challenge	Recommended Way Forward
1	Pending bills	Timely release of exchequer requests by the National Treasury.
2	Inadequate funding to the sub sector	Increased partnership with the private sector and development partners
3	Human resource management and development gaps in specialized and technical areas	Replace any retiring technical staff and build capacity for the existing human resource
4	Weak monitoring and evaluation mechanism	Need to develop a monitoring and evaluation framework and ensure adequate funding and regular reporting on budget implementation status
5	Implementation of unexpected austerity measures thus affecting the annual workplan	Adherence Medium Term Planning and Budgeting Framework
6	Quarterly release of development budget hinders implementation of contractual agreements and services	Development budget should be released in halves
7	Weak coordination mechanism between the two levels of Government	Strengthen policy formulation processes and inter governmental relation.

STATE DEPARTMENT FOR LIVESTOCK

Reports and Financial Statements

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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Livestock is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Livestock accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Livestock further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on 26/9/2018 2018.



Principal Secretary

Name: Mr. Harry Kimtai Kachuwai



Principal Accounts Controller

Name: CPA Penninah W. Ndirangu

ICPAK Member Number: 18395



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LIVESTOCK FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of State Department for Livestock set out on pages 8 to 48, which comprise the statement of financial position as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

1. Inaccuracies in the Comparative Amounts and Balances

The comparative amounts and balances under 2016/2017 reflected in the statement of financial position as at 30 June, 2018 and the statement of receipts and payments for the year ended 30 June, 2018 differs with the closing amounts and balances reflected in the audited financial statements for 2016/ 2017 as detailed below:

Statement of Receipts and Payments				
Particulars	Note	Closing Amounts/ Balances as Per 2016/2017 Audited Financial Statements Kshs	2016/2017 Comparative Amounts/ Balances as Per 2017/2018 Financial Statements Kshs	Un-explained Variance Kshs
Proceeds from foreign borrowings	3	678,234,316	700,620,267	(22,385,951)
Compensation of Employees	5	1,299,750,411	1,298,806,415	943,996
Use of goods and services	6	1,242,012,333	1,249,565,306	(7,552,973)

Report of the Auditor-General on the Financial Statements of State Department for Livestock for the year ended 30 June 2018

Statement of Receipts and Payments				
Particulars	Note	Closing Amounts/ Balances as Per 2016/2017 Audited Financial Statements	2016/2017 Comparative Amounts/ Balances as Per 2017/2018 Financial Statements	Un-explained Variance
		Kshs	Kshs	Kshs
Transfers to Other Government Units	7	5,413,972,248	5,515,962,725	(101,990,477)
Other grants and Transfers	8	109,634,336	114,319,136	(4,684,800)
TOTAL PAYMENTS		8,503,926,817	8,617,211,071	(113,284,254)
SURPLUS/DEFICIT		145,108,293	54,209,990	90,898,303

Statement of Financial Position				
Particulars	Note	Closing Amounts/ Balances as 2016/2017 Audited Financial Statements	2016/2017 Comparative Amounts/Balances as Per 2017/2018 Financial Statements	Un-explained Variance
		Kshs	Kshs	Kshs
Bank balances	13A	39,458,094	19,473,596	19,984,498
Total cash and cash equivalents	13	39,801,796	19,817,298	19,984,498
Account receivables - outstanding imprests	14	53,821,729	28,923,073	24,898,656
District suspense		155,185,365	35,391,607	119,793,758
TOTAL FINANCIAL ASSETS		209,007,094	84,131,979	124,875,115
Accounts payables – deposits and retentions	15	18,882,032	17,707,534	1,174,498
Related third Party transactions- Transfers to Government development projects		2,074,742,553	2,176,733,030	(101,990,477)

In addition, the figures reflected under the 2016/2017 comparative amounts in the statement of cash flows varies materially with the audited figures reflected in the financial statements for 2016/ 2017. As a result, the statement of cash flows for the year ended 30 June 2018 reflects cash and equivalents balance of Kshs.19,817,299 at the beginning of the year, which

differs with the closing balance of Kshs.39,801,797 reflected in the audited financial statements for 2016/2017.

No explanations or reconciliations have been provided for the variances between the 2016/2017 comparative balances and the audited balances for the year ended 30 June 2017.

2. Trial balance

The trial balance as at 30 June 2018 reflects total debit balances of Kshs.52,053,201,675.50 and total credit balances of Kshs.52,934,738,634, thus resulting in un-explained difference of Kshs.881,536,958. The trial balance, is therefore, inconclusive, incomplete, misleading and unreliable.

3. Unsupported Expenditure

The statement of receipts and payments reflects total receipts of Kshs.11,295,816,224 and total payments of Kshs.11,077,643,258 in the year under review. However, most of the expenditure was not supported with documentary evidence as enumerated below:

3.1 Acquisition of Assets

The statement of receipts and payments reflects an amount of Kshs.1,106,493,864 under acquisition of assets which, as disclosed under Note 9 to the financial statements includes several components as follows:

(i) Construction of Civil Works

The expenditure of Kshs.321,693,250 on construction and civil works disclosed in Note 9 to the financial statements includes an amount of Kshs.56,863,538 that was not supported by payments vouchers or any other documentation and whose validity is therefore doubtful.

(ii) Construction of Building

Note 9 to the financial statements also discloses an amount of Kshs.83,445,805 as having been incurred on construction of buildings. However, included in the expenditure is an amount of Kshs.26,681,026.40 that was not supported by payment vouchers or any other documentation and whose authenticity is therefore doubtful.

(iii) Purchase of Vehicles and Other Transport Equipment

Note 9 to the financial statements further discloses an amount of Kshs.33,555,600 as having been incurred on procurement of vehicles and other transport equipment. However, out of the expenditure, an amount of Kshs.32,684,600 was similarly not supported by payment vouchers and other supporting documentation. In addition, log books for the vehicles were not provided for audit verification. Further, the vehicles were not made available for physical inspection. Consequently, the validity of this expenditure could not be ascertained.

(iv) Rehabilitation and Renovation of Plant, Machinery and Equipment

Included in the acquisition of assets figure of Kshs.1,106,493,864.00 and as disclosed under Note 9 to the financial statements, is an amount of Kshs.35,553,313 relating to rehabilitation and renovation of plant, machinery and equipment. This amount was equally not supported with documentary evidence. In addition, information on the plant, machinery

or equipment rehabilitated was not provided for audit review. As a result, the propriety of the expenditure could not be ascertained.

(v) Purchase of Specialized Plant, Equipment and Machinery

Note 9 to the financial statements also reflects an amount of Kshs.457,597,704 relating to purchase of specialized plant, equipment and machinery. The expenditure includes an amount of Kshs.255,970,129 that was not supported by payment vouchers and underlying documentation, and whose authenticity could therefore not be ascertained.

(vi) Purchase of Certified Seeds, Breeding Stock and Live Animals

Included in the acquisition of assets figure of Kshs.1,106,493,864.00 and as also disclosed, under Note 9 to the financial statements, is an amount of Kshs.131,440,334 relating to purchase of certified seeds, breeding stock and live animals. However, out of the latter, an amount of Kshs.113,546,997.00 was not supported by documentary evidence including payment vouchers. Consequently, the validity and propriety of the expenditure could not be confirmed.

3.2 Use of Goods and Services

The statement of receipt and payments reflects an amount of Kshs.3,013,499,458 in respect of use of goods and services. The following anomalies were observed in regard to the expenditure:

(i) Foreign Travel

Note 6 to the financial statements discloses that an expenditure of Kshs.25,930,521 was incurred on foreign travel and subsistence. Included in foreign travel expenditure is an amount of Kshs.7,000,000 that was not supported with any documentary evidence. Consequently, the validity of the expenditure could not be confirmed.

(ii) Rental of Produced Assets

As also disclosed in Note 6 to the financial statements, included in the use of goods and services is an expenditure of Kshs. 50,972,287 incurred on rentals of produced assets. The latter in turn includes an amount of Kshs. 12,000,000 that was not supported with any documentary evidence and whose validity could therefore not be confirmed.

(iii) Insurance Costs

Note 6 to the financial statements discloses that an expenditure of Kshs.254,853,630 was incurred on insurance, while in the previous year, only an amount of Kshs.164,000 had been incurred on insurance costs. Out of the expenditure on insurance, Kshs.246,557,230 was not supported by payment vouchers and underlying documentation. In addition, no explanation was provided for the huge insurance payment. Under the circumstances, the validity and propriety of the expenditure on insurance could not be confirmed.

(iv) Other Operating Expenses

Note 9 to the financial statements discloses that an expenditure of Kshs.149,720,922 was incurred on other operating expenses. Out of the total expenditure on operating expenses,

an amount of Kshs.109,659,426 was not supported with payment vouchers and other documentation. Therefore, the validity and propriety of the expenditure totalling Kshs.109,659,426 charged to other operating expenses could not be ascertained.

3.3 Compensation of Employees

The statement of receipts and payments reflects an expenditure of Kshs.1,567,658,576 on compensation of employees and as disclosed under Note 5 to the financial statements includes; basic salary of permanent employees, basic wages of temporary employees and personal allowances paid as part of salary. The following anomalies were noted under compensation of employees:

(i) Basic Salaries of Permanent Employees

Note 5 to the financial statement discloses an expenditure of Kshs.793,598,723 in respect of basic salaries of permanent employees. However, the Integrated Personnel and Payroll Database (IPPD) and supporting payment vouchers indicates that a total of Kshs.784,094,689.95 was spent on basic salaries of permanent employees. The resulting variance of Kshs.9,504,033 was not reconciled or explained. As a result, the accuracy of the basic salaries of permanent employees figure of Kshs.793,772,284 disclosed in the Notes to the financial statements could not be confirmed.

(ii) Personal Allowances Paid as Part of Salary

Note 5 to the financial statements further discloses an expenditure of Kshs.417,482,906 in respect of personal allowances paid as part of salary. However, the IPPD schedules provided indicated that an amount of Kshs.415,518,365.75, was paid for the same. The resulting difference of Kshs.1,964,540.25 between the financial statements and the IPPD schedules was not reconciled or explained. Consequently, the accuracy of the personal allowances paid as part of salary could not be confirmed.

(iii) Basic Wages of Temporary Employees

Included in the employee costs and as disclosed in Note 5 to the financial statements is an expenditure of Kshs.356,576,947 in respect of basic wages of temporary employees. However, the schedules provided to support the expenditure reflected an amount of Kshs.356,528,329, resulting in a difference of Kshs.48,618 between the two sets of records. No explanation or reconciliation was provided for the variance.

In addition, included in the basic wages of temporary employees figure of Kshs.356,576,947 are amounts related to payments of interns' casual wages. A comparison between the actual amounts paid to the interns as per the schedules provided and the amounts that ought to have been paid as per payment vouchers for the year ended 30 June 2018 revealed the following anomalies:

Description	Schedules Amount Kshs	Payment Vouchers Amount Kshs	Payment Voucher No.	Variance Kshs
DVS-Casuals-May 2018	1,759,628.50	755,239	3167	1,004,389.50

Description	Schedules Amount Kshs	Payment Vouchers Amount Kshs	Payment Voucher No.	Variance Kshs
DVS-Casuals-Nov 2017	1,898,151.95	602,981	1258	1,295,170.95
DLP Casuals-June 2018	117,711.70	41,928	3935	75,783.70
Rabbit Bleeding-Nov-2017	189,710.00	186,600	1326	3,110.00
Rabbit Bleeding-April 2018	181,901.10	186,600	3025	(4,698.90)
Ahiti- Kabete-Nov 2017	357,059.00	354,947	1296	2,112.00
Ahiti- Kabete-may 2018	192,820.00	357,059	3255	(164,239.00)
Bee keeping-June 2018	107,095.75	108,849	3379	(1,753.25)
Total	211,269,142.15	209,059,267		2,209,875.00

The accuracy and completeness of the payments made in respect of the interns' casual wages could not therefore be confirmed under the circumstances.

(iv) Commutation of Leave for cash

A review of payroll expenditure revealed that payment vouchers numbers 4815 and 4816 dated 27 June 2018 were used to process commutation of leave days for cash amounting to Kshs.5,172,870.33. No evidence was provided to indicate that the commutation of leave days was justified as per regulations. In addition, no evidence was provided to indicate that the commutation of leave days for cash was approved by the Accounting Officer. Consequently, the validity of the expenditure of Kshs.5,172,870.33 could not be ascertained.

3.4 Transfers to Other Government Units

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an expenditure of Kshs. 5,312,212,500 in respect of transfers to other government units. Included in the amount is Kshs. 137,500,000 indicated to have been transferred to Agricultural Development Corporation (ADC). However, a review of available records held by ADC revealed that the amount was not received by the latter. Consequently, the authenticity of the amount indicated to have been transferred to ADC is doubtful.

3.5 Other Grants and Transfers

The statement of receipts and payments and as also disclosed in Note 8 to the financial statements reflects an amount of Kshs.67,250,425 relating to other grants and transfers. However, no documentary evidence or explanation was provided as to the nature of the grant and to whom it was transferred. Consequently, the validity of the grant could not be ascertained.

3.6 Other Expenses

The statement of receipts and payments and disclosed in Note 11 to the financial statements reflects an amount of Kshs.4,068,297 under other expenses, which was similarly not supported with documentary evidence.

4. Misallocation of Expenditure

A review of the State Department of Livestock ledger and the financial statements revealed that the following items were wrongly charged and misallocated under Specialized, Materials and Equipment instead of Insurance and Construction and Civil Works:

Date	Details	Amount Kshs
Jun 30, 2018	Being direct payment for Insurance	20,920,328
Jun 30, 2018	Being direct payment for civil works	15,749,073
Jun 30, 2018	Being direct payment for civil works	11,493,073
Jun 30, 2018	Being direct payment for civil works	12,306,690
Jun 30, 2018	Being direct payment for civil works	12,343,126
Total		<u>72,812,290</u>

5. Cash and Cash Equivalents

The statement of financial position as at 30 June 2018 reflects cash and cash equivalents balance of Kshs.16,213,371, which includes bank balances totalling Kshs.15,684,906 as at 30 June 2018. However, the cash book reflects a balance of Kshs.15,511,761 as of that date which differs with the figure of Kshs.16,213,371 reflected in the financial statements. The resulting difference of Kshs.701,610 was not reconciled or explained. Consequently, and in the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.16,213,371 could not be confirmed.

In addition, bank reconciliation statement as at 30 June 2018 reflects reconciling items which have been outstanding for over a year contrary as enumerated below:

Payments in Cash Book not Recorded in Bank Statements			
Date	Payee	Amount Kshs	Bank
09/07/2017	Income tax (PAYE)	222,300.00	Recurrent Acc
14/12/2017	Income tax (PAYE)	186,000.00	Recurrent Acc
12/1/2018	Income tax (PAYE)	58,990.00	Recurrent Acc
6/9/2017	Various individuals	7,559,132.00	Deposit Acc
	Total	8,026,422.00	
Receipts in bank statement not yet in the casebook			
Date	Payee	Amount	Bank
30.12.2017	Cash deposit	153,350.00	Recurrent Acc
22/11/2017	No Payee is indicated	8,925,237.00	Deposit Acc
8/12/2017 ..	Payees not indicated	7,583,293.00	Deposit Acc
	Total	16,661,880.00	
Payments in Bank Statement not yet in Cash Book			
Date	Payee	Amount	Bank
5/7/2017	Withholding tax	128,740.00	Development Acc
Receipts in Cash Book not Recorded in Bank Statements			
Date	Payee	Amount	Bank

Payments in Cash Book not Recorded in Bank Statements			
Date	Payee	Amount Kshs	Bank
2/12/2017	PS-SDL	194,724.00	Development Acc

No reason was given for failure to clear the long outstanding reconciling items.

6. Accounts Receivables

The statement of financial position and as disclosed under Note 14 to the financial statements reflects accounts receivables totalling Kshs.283,787,267. This amount comprises outstanding imprests – Kshs.5,112,265, district suspense – Kshs.12,027,942 and project account – Kshs.266,647,060. However, no documentary evidence was provided for audit scrutiny to confirm the existence and authenticity of the balances. Consequently, the validity of these receivables could not be confirmed.

7. Accounts Payables – Deposits

The statement of receipts and payments reflects and as disclosed in Note 15 to the financial statements an amount of Kshs.15,413,228 relating to deposits. However, the amount was not supported with an analysis or any other documentation. Consequently, the validity and accuracy of the balance could not be confirmed.

8. Outstanding Imprests

The disclosure under Note 14 to the financial statements shows that imprests totalling Kshs.5,112,265 were outstanding as at 30 June, 2018. The amount includes and as recorded in the manual imprests register multiple imprests totalling Kshs1,666,800 that had been issued to six officers before accounting for the previous ones in contravention of regulation 91(4) of the Public Finance Management (National Government) Regulations, 2015.

The manual imprests registers were also not updated on a continuous basis and as a result, the accuracy of the outstanding imprests balance of Kshs.5,112,265 could not be confirmed.

9. Pending Bills

(i) As disclosed under Note 17.1 and Annex 1 to the financial statements, the State Department of Livestock had pending bills totalling Kshs.499,103,271 as at 30 June 2018 that were not settled during the year 2017/2018 but were instead carried forward to 2018/2019. Had the bills been paid and expenditure charged to the accounts for 2017/2018, the statement of receipts and payments for the year ended would have reflected a deficit of Kshs.280,930,305 instead of the surplus of Kshs.218,172,966 now shown. Failure to settle bills during the year in which they relate to distorts the financial statements for that year and adversely affects the provisions of the subsequent year to which they have to be charged.

(ii) Further, included in the figure of the pending bills of Kshs.499,103,271 is an amount of Kshs.14,300,000 payable to a company that was awarded a contract on 12 February, 2016 for the proposed completion of Biosafety Level 3 Laboratory at Kabete Veterinary Farm at a contract sum of Kshs.69,012,866.

The project's initial completion date was 20/12/2016 which was subsequently revised to 30/5/2018. However, at the time of the audit, the works had not been completed and handed over to State Department for Livestock. No satisfactory reason was given for failure to complete the works within the period stipulated in the contract.

10. Other Unexplained Variances

(i) The summary statements of appropriation for recurrent, development and combined reflects a final budget and total actual expenditure of Kshs.14,216,918,610 and Kshs.11,077,643,258, respectively. However, the summary of budget performance indicates a total allocation of Kshs.11,184,806,110 and total actual expenditure of Kshs.9,968,659,827 for the year ended 30 June 2018, and thus, resulting in unexplained difference of Kshs.3,032,112,500 and Kshs.1,108,983,431, respectively between the two sets of records.

(ii) The statement of financial position reflects a fund balance of Kshs.66,424,545 as at 30 June 2018. As disclosed under Note 16 to the financial statements, the fund is made up of bank and cash balances, imprests and advances, district suspense and accounts payables. The same Note 16 also refers to related party disclosures (third party transactions).

(iii) In addition, Note 18 to the financial statements on progress on follow up of auditor recommendations is incomplete as it indicates only one of the issues raised in the previous year's audit report. Consequently, the accuracy of the Notes to the financial statements is doubtful.

11. Non-current Assets

Disclosed at Annex 2 to the financial statements is a summary of fixed assets register with a balance of Kshs.1,048,739,963 as at 30 June 2018. However, the balance excludes undetermined value of land as explained below. As a result, the completeness and accuracy of the assets balance of Kshs.1,048,739,963 disclosed in Annex 2 could not be ascertained.

11.1 Land

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

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

In the above circumstances, the ownership, actual size and value of the land could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

I do not express a conclusion on the lawfulness and effectiveness in the use of public resources as required by Article 229(6) of the Constitution. Because of the significance of the matters described in the Basis for Disclaimer of Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

Basis for Conclusion

1. Budget Performance

The summary statements of appropriation for recurrent, development and combined reflects several revenue and expenditure heads/items with huge variances between the budgeted and actual amounts as shown below:

	Final Budget Kshs	Actual Amount Kshs	Variance Kshs	Percentage of the Variance
Receipts				
Proceeds from Domestic and Foreign Grants	387,000,000	365,615,463	21,384,537	6
Exchequer releases	11,184,806,110	10,187,253,314	997,552,796	9
Proceeds from Foreign Borrowings	2,624,000,000	733,592,214	1,890,407,786	72
Proceeds from Sale of Assets (AIA)	21,112,500	9,355,233	11,757,267	56
Total Receipts	14,216,918,610	11,295,816,224	2,921,102,386	21
Payments				
Compensation of Employees	1,635,726,885	1,567,658,575	68,068,310	4
Use of goods and services	3,886,599,452	3,013,499,459	873,099,993	22
Transfers to Other Government Units	5,206,212,500	5,312,212,500	(106,000,000)	(2)
Other grants and transfers	160,810,000	67,250,425	93,559,575	58
Acquisition of Assets	3,305,469,773	1,106,493,864	2,198,975,909	67
Other Expenses	7,800,000	4,068,297	3,731,703	48
Social Security Benefits	14,300,000	6,460,138	7,839,862	55
Total Payments	14,216,918,610	11,077,643,258	3,139,275,352	22

The overall under-expenditure during the year under review was 22% which, means that the State Department did not execute some of its intended activities in the year and thus failing to deliver services effectively to the public. No satisfactory reasons were provided for the

failure by the State Department to implement the budget as approved by the National Assembly and for the above noted variances.

2. Disproportionate Comparative Increase in Revenue and Expenditure

A review of the actual receipts and expenditure during the year revealed that several items recorded a disproportionate increase compared to the previous financial year, as shown below:

Particulars	2017-2018	2016-2017	Variance	
	Kshs	Kshs	Kshs	%
Proceeds from Domestic and Foreign Grants	365,615,463	139,696,624	225,918,839	162
Exchequer releases	10,187,253,314	7,820,876,956	2,366,376,358	30
Compensation of Employees	1,567,658,576	1,298,806,415	268,852,161	21
Use of goods and services	3,013,499,458	1,249,565,306	1,763,934,152	141
Other grants and transfers	67,250,425	114,319,136	(47,068,711)	-41
Acquisition of Assets	1,106,493,864	276,805,121	829,688,743	300
Repayment of principal on Domestic and Foreign borrowing	-	153,952,368	(153,952,368)	-100
Other expenses	4,068,297	7,800,000	(3,731,703)	-48
Social Security Benefits	6,460,138	-	6,460,138	100

A further scrutiny of the expenditure on use of goods and services and acquisition of assets under specific sub-components revealed the following material disproportionate increase compared to the previous financial year:

Use of Goods and Services	2017/2018	2016/2017	Increase	%
Domestic travel and subsistence	318,007,297	107,519,835	210,487,462	196
Printing, advertising and information supplies and services	28,576,898	2,119,344	26,457,554	1,248
Training expenses	316,577,475	12,111,898	304,465,577	2,514
Insurance costs	254,853,630	164,000	254,689,630	155,299
Specialized Material and Services	1,627,637,529	831,756,090	795,881,439	96
Other operating expenses	149,720,922	85,835,321	63,885,601	74
Acquisition of Assets				
Construction and civil works	321,693,250	15,416,680	306,276,570	1,987
Purchase of vehicle and other transport equipment	33,555,600	1,422,500	32,133,100	2,259

Use of Goods and Services	2017/2018	2016/2017	Increase	%
Purchase of furniture and general equipment	8,748,786	400,000	8,348,786	2,087
Purchase of specialized plant, equipment and machinery	457,597,704	141,859,293	315,738,411	223
Rehabilitation and renovation of plant, machinery and equipment	35,553,313	632,520	34,920,793	5,521
Purchase of certified seeds, breeding stock and live animals	131,440,334	4,249,979	127,190,355	2,993

Although the above amounts had been budgeted for, the increase in expenditure does not appear to correlate directly to the other expenditure items under the Ministry. In addition, no proper explanation was given for the significant increases.

3. Pending Legal Litigation

A review of legal files revealed that the State Department for Livestock had two protracted legal suits which has led to significant outstanding bill, interest and penalties. The two cases can be summarized as follows:

- i. Halal Meat Products Limited Vs Ministry of Agriculture, Livestock, Fisheries and Irrigation: State Department for Livestock - High Court Civil Case No.1655/1986 whose court determination amounted to Kshs.5.242 billion and out of court negotiations final amount of Kshs.4 billion after cap on interests. However, contract documents for Halal Meat Product Limited were not provided for audit review.
- ii. Associated Architects Vs Ministry of Agriculture, Livestock, Fisheries and Irrigation: State Department for Livestock - High Court Civil Case No. 488/2013 whose accrued interest balance is Kshs.25 million. Contract agreement provided for audit review dated 4 February 2009 indicate that M/S Associated Architects was awarded a contract through direct procurement for consultancy services on construction of Mifugo House for Ministry of Livestock Development at a contract sum of Kshs.84,505,999.99. However, it is not clear and no satisfactory explanation was provided as to why the consultant should be paid the contract sum, yet no construction was under taken.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7 (1) (a) of the Public Audit Act, 2015. Because of the significance of the matters described in the Basis for Disclaimer of Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability of State Department for Livestock to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management intends to cease operations, or have no realistic alternative but to do so.

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

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

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


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, my responsibility is to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. I also consider internal control, risk management and governance processes and systems in order to give an assurance on the effectiveness of internal controls, risk management and governance in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the

Constitution. However, because of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Internal Controls, Risk Management and Governance sections of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion.

I am independent of the State Department for Livestock in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

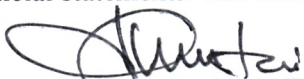
Nairobi


11 February 2019

STATE DEPARTMENT FOR LIVESTOCK**Reports and Financial Statements****For the year ended June 30, 2018****V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017-2018 Kshs	2016-2017 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	365,615,463	139,696,624
Exchequer releases	2	10,187,253,314	7,820,876,956
Proceeds from Foreign Borrowings	3	733,592,214	700,620,267
Proceeds from Sale of Assets	4	9,355,233	10,227,214
TOTAL RECEIPTS		11,295,816,224	8,671,421,061
PAYMENTS			
Compensation of Employees	5	1,567,658,576	1,298,806,415
Use of goods and services	6	3,013,499,458	1,249,565,306
Transfers to Other Government Units	7	5,312,212,500	5,515,962,725
Other grants and transfers	8	67,250,425	114,319,136
Acquisition of Assets	9	1,106,493,864	276,805,121
Repayment of principal on Domestic and Foreign borrowing	10	-	153,952,368
Other expenses	11	4,068,297	7,800,000
Social Security Benefits	12	6,460,138	
TOTAL PAYMENTS		11,077,643,258	8,617,211,071
SURPLUS/DEFICIT		218,172,966	54,209,990

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th September 2018 and signed by:


Principal Secretary
Name: Mr. Harry Kimtai Kachuwai



Principal Accounts Controller
Name: CPA Penninah W. Ndirangu
ICPAK Member Number: 18395

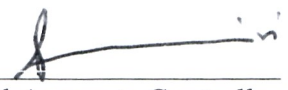
STATE DEPARTMENT FOR LIVESTOCK
 Reports and Financial Statements
 For the year ended June 30, 2018

VI. STATEMENT OF FINANCIAL POSITION

	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	15,684,906	19,473,596
Cash Balances	13B	528,465	343,702
Total Cash and cash equivalent		16,213,371	19,817,299
Account Receivables			
Outstanding Imprests	14	5,112,265	28,923,073
District Suspense		12,027,942	35,391,607
Project Account		266,647,060	-
TOTAL FINANCIAL ASSETS		300,010,638	84,131,979
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	15,413,228	17,707,534
NET FINANCIAL ASSETS		284,597,410	66,424,445
REPRESENTED BY			
Fund balance b/fwd	16	66,424,445	84,818,567
Prior year adjustment		-	(72,604,112)
Surplus/Deficit for the year		218,172,966	54,209,990
NET FINANCIAL POSITION		284,597,410	66,424,445

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th September 2018 and signed by:


 Principal Secretary
 Name: Mr. Harry Kimtai Kachuwai

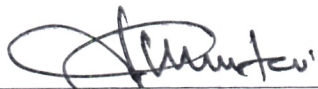

 Principal Accounts Controller
 Name: CPA Penninah W. Ndirangu
 ICPAK Member Number: 18395

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2018

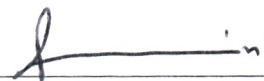
VII. STATEMENT OF CASH FLOWS

		2017-2018	2016-2017
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	365,615,653	139,696,624
Exchequer Releases	2	10,187,253,314	7,820,876,956
Payments for operating expenses		10,552,868,777	7,960,573,580
Compensation of Employees	5	(1,567,658,576)	(1,298,806,415)
Use of goods and services	6	(3,013,499,458)	(1,249,565,306)
Transfers to Other Government Units	7	(5,312,212,500)	(5,515,962,725)
Other grants and transfers	8	(67,250,425)	(114,319,136)
Other Expenses	11	(4,068,297)	(7,800,000)
Social Security Benefit	12	(6,460,138)	
		9,971,149,394	8,186,453,582
Adjusted for:			
Change in Receivables		(219,482,587)	(18,655,871)
Change in Payables		2,294,306	(48,190,168)
Adjustments during the year			(72,604,112)
Net cash flow from operating activities		359,942,490	(328,018,410)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	4	9,355,233	10,227,214
Acquisition of Assets	9	(1,106,493,864)	(276,805,121)
Net cash flows from Investing Activities		(1,097,138,631)	(266,577,908)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	733,592,214	700,620,267
Repayment of principal on Domestic and Foreign borrowing	10	-	(153,952,368)
Net cash flow from financing activities		733,592,214	546,667,899
NET INCREASE IN CASH AND CASH EQUIVALENT		(3,603,927)	(47,928,419)
Cash and cash equivalent at BEGINNING of the year	13	19,817,299	67,745,718
Cash and cash equivalent at END of the year	13	16,213,371	19,817,299

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th September 2018 and signed by:



Principal Secretary
Name: Mr. Harry Kimtai Kachuwai



Principal Accounts Controller
Name: CPA Penninah W. Ndirangu
ICPAK Member Number: 18395

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2018

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	305,407,500	81,592,500	387,000,000	365,615,463	-21,384,537	94%
Exchequer releases	5,220,898,750	5,963,907,360	11,184,806,110	10,187,253,314	-997,552,796	91%
Proceeds from Foreign Borrowings	275,000,000	2,349,000,000	2,624,000,000	733,592,214	-1,890,407,786	28%
Proceeds from Sale of Assets(AIA)	10,556,250	10,556,250	21,112,500	9,355,233	-11,757,267	44%
Total Receipts	5,811,862,500	8,405,056,110	14,216,918,610	11,295,816,224	-2,921,102,386	79%
PAYMENTS						
Compensation of Employees	855,071,500	780,655,385	1,635,726,885	1,567,658,575	-68,068,310	96%
Use of goods and services	1,713,409,679	2,173,189,773	3,886,599,452	3,013,499,459	-873,099,993	78%
Transfers to Other Government Units	2,132,852,500	3,073,360,000	5,206,212,500	5,312,212,500	106,000,000	102%
Other grants and transfers	60,405,000	100,405,000	160,810,000	67,250,425	-93,559,575	42%
Acquisition of Assets	1,036,223,821	2,269,245,952	3,305,469,773	1,106,493,864	-2,198,975,909	33%
Other Expenses	3,900,000	3,900,000	7,800,000	4,068,297	-3,731,703	52%
Social Security Benefits	10,000,000	4,300,000	14,300,000	6,460,138	-7,839,862	45%
Total Payments	5,811,862,500	8,405,056,110	14,216,918,610	11,077,643,258	-3,139,275,352	78%

The entity financial statements were approved on 26th September 2018 and signed by:


Principal Secretary

Name: Mr. Harry Kimtai Kachuwai


Principal Accounts Controller

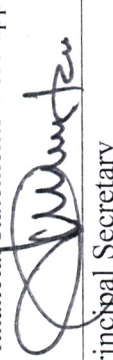
Name: CPA Penninah W. Ndirangu
ICPAK Member Number: 18395

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2018

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utiliza tion f=d/c %
RECEIPTS						
Exchequer releases	2,515,150,000	4,493,088,265	7,008,238,265	6,964,061,591	- 44,176,674	99%
Proceeds from Sale of Assets(AIA)	10,556,250	10,556,250	21,112,500	9,355,233	- 11,757,267	44%
Total Receipts	2,525,706,250	4,503,644,515	7,029,350,765	6,973,416,824	- 55,933,941	99%
PAYMENTS						
Compensation of Employees	760,150,000	730,150,000	1,490,300,000	1,426,961,528	- 63,338,472	96%
Use of goods and services	207,375,429	949,142,171	1,156,517,600	1,131,082,511	- 25,435,089	98%
Transfers to Other Government Units	1,547,195,000	2,813,095,000	4,360,290,000	4,341,290,000	- 19,000,000	100%
Other grants and transfers	405,000	405,000	810,000	-	- 810,000	0%
Acquisition of Assets	6,680,821	2,652,344	9,333,165	6,817,132	- 2,516,033	73%
Other Expenses	3,900,000	3,900,000	7,800,000	4,068,297	- 3,731,703	52%
Social Security Benefits	-	4,300,000	4,300,000	4,075,437	- 224,563	95%
Surplus/Deficit	2,525,706,250	4,503,644,515	7,029,350,765	6,914,294,905	- 115,055,860	98%

The entity financial statements were approved on 26th September 2018 and signed by:


Principal Secretary

Name: Mr. Harry Kimtai Kachuwai


Principal Accounts Controller

Name: CPA Penninah W.Ndirangu
ICPAK Member Number: 18395

STATE DEPARTMENT FOR LIVESTOCK
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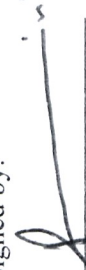
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	305,407,500	81,592,500	387,000,000	365,615,463	- 21,384,537	94%
Exchequer releases	2,705,748,750	1,470,819,095	4,176,567,845	3,223,191,723	- 953,376,122	77%
Proceeds from Foreign Borrowings	275,000,000	2,349,000,000	2,624,000,000	733,592,214	- 1,890,407,786	28%
Total Receipts	3,286,156,250	3,901,411,595	7,187,567,845	4,322,399,400	- 2,865,168,445	60%
PAYMENTS						
Compensation of Employees	94,921,500	50,505,385	145,426,885	140,697,047	- 4,729,838	97%
Use of goods and services	1,506,034,250	1,224,047,602	2,730,081,852	1,882,416,948	- 847,664,904	69%
Transfers to Other Government Units	585,657,500	260,265,000	845,922,500	970,922,500	125,000,000	115%
Other grants and transfers	60,000,000	100,000,000	160,000,000	67,250,425	- 92,749,575	42%
Acquisition of Assets	1,029,543,000	2,266,593,608	3,296,136,608	1,099,676,732	- 2,196,459,876	33%
Social Security Benefits	10,000,000	-	10,000,000	2,384,701	- 7,615,299	24%
Total Payments	3,286,156,250	3,901,411,595	7,187,567,845	4,163,348,353	- 3,024,219,492	58%

The entity financial statements were approved on 26th September 2018 and signed by:



Principal Secretary
Name: Mr. Harry Kimtai Kachuwai



Principal Accounts Controller
Name: CPA Penninah W. Ndirangu
ICPAK Member Number: 18395

STATE DEPARTMENT FOR LIVESTOCK
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XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

1. Smallholder Dairy Commercialization Programme (SDCP)
2. Standards and Market Access Programme (SMAP)
3. Regional Pastoral Livelihood Resilience Project
4. Livestock Value Chain Project

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

3. Significant Accounting Policies

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

a) Recognition of Receipts

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

• Tax Receipts

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

SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

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

- **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

STATE DEPARTMENT FOR LIVESTOCK

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

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

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

- **Acquisition of Fixed Assets**

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

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

4. **In-kind contributions**

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

5. **Third Party Payments**

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

6. **Cash and Cash Equivalents**

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs 15,413,228 compared to Kshs 17,704,534 in prior period as indicated on note 14.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

11. Comparative Figures

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

STATE DEPARTMENT FOR LIVESTOCK
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SIGNIFICANT ACCOUNTING POLICIES

12. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

13. Errors

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

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

14. Related Party Transactions

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

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
For the year ended June 30, 2018

XII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2017-2018	2016-2017
			Kshs	Kshs
Grants Received from Multilateral Donors (International Organisations)				
EU			365,615,463	139,696,624
Total			365,615,463	139,696,624

Project: SMAP

Source: EU

Purpose: Support to KEPHIS

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 EXCHEQUER RELEASES

Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,960,267,626	620,399,479
Total Exchequer Releases for quarter 2	2,833,274,872	1,515,928,610
Total Exchequer Releases for quarter 3	2,664,057,150	2,782,284,876
Total Exchequer Releases for quarter 4	2,729,653,666	2,902,263,991
Total	10,187,253,314	7,820,876,956

Budgeted Exchequer 11,184,806,110

Received exchequer 10,187,253,314

3 PROCEEDS FROM FOREIGN BORROWINGS

	2017-2018	2016-2017
	Kshs	Kshs
Foreign Borrowing - Direct Payments	733,592,214	700,620,267
Total	733,592,214	700,620,267

81,006,289-Project: SDCP

Source: IFAD.

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

248,398,765 - Project: RPLRP

Source: World Bank IDA.

Purpose: Building resilience with alternative livelihood among pastoral communities

404,187,160 Livestock Value Chain Project

4 PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Inventories, Stocks and Commodities	9,355,233	10,227,214
Total	9,355,233	10,227,214

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

5 COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Ksh
Basic salaries of permanent employees	793,598,723	759,772,284
Basic wages of temporary employees	356,576,947	136,120,667
Personal allowances paid as part of salary	417,482,906	402,913,464
Total	1,567,658,576	1,298,806,415

STATE DEPARTMENT FOR LIVESTOCK
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	34,654,307	35,369,463
Communication, supplies and services	16,359,666	22,590,894
Domestic travel and subsistence	318,007,297	107,519,835
Foreign travel and subsistence	25,930,521	10,503,761
Printing, advertising and information supplies & services	28,576,898	2,119,344
Rentals of produced assets	50,972,287	55,215,052
Training expenses	316,577,475	12,111,898
Hospitality supplies and services	19,498,111	12,447,756
Insurance costs	254,853,630	164,000
Fuel Oil and Lubricants	79,164,317	37,999,269
Specialized materials and services	1,627,637,529	831,756,090
Office and general supplies and services	25,507,478	13,843,780
Other operating expenses	149,720,922	85,835,321
Routine maintenance – vehicles and other transport equipment	42,037,185	17,764,214
Routine maintenance – other assets	24,001,835	4,324,629
Total	3,013,499,458	1,249,565,306

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

7 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
Current Grants	4,341,290,000	2,734,130,703
Capital grants	970,922,500	2,781,832,022
	5,312,212,500	5,515,962,725

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

Description	Recurrent	Development	Total	2016-2017
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Kenya Dairy Board	38,900,000	22,000,000	60,900,000	163,882,813
Kenya Veterinary Board	29,600,000	15,000,000	44,600,000	25,500,000
Kenya Genetic Resource Centre(KAGRC)	6,000,000	25,000,000	31,000,000	26,000,000
Kenya Tsetse & Trypanosomiasis Eradication Council(KENTTEC)	77,000,000	62,500,000	139,500,000	365,817,187
Kenya Agricultural and Livestock Research Organisation(KARLO)	3,942,990,000	310,750,000	4,253,740,000	1,682,930,703
Kenya Meat Commission	97,500,000	125,000,000	222,500,000	470,000,000
Agricultural Development Corporation	112,500,000	25,000,000	137,500,000	586,047,632
Kenya Veterinary Vaccines Production(KEVEVAPI)	-	385,672,500	385,672,500	19,051,360
Veterinary Medicine Directorate	36,800,000	-	36,800,000	-
Transfers to Projects-GoK counterpart funding				
Smallholder Dairy Commercialization Programme(SDCP)				498,362,797
Standards and Market Access Programme(SMAP)				172,940,307
Mainstreaming Sustainable Land Management in Agro pastoral Land(SLM)				27,478,019
Regional Pastoral Livelihood Resilience Project				1,477,951,907
Non Profit Non Governmental Organisation				-
TOTAL	4,341,290,000	970,922,500	5,312,212,500	5,515,962,725

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statements

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

8 OTHER GRANTS AND TRANSFERS

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Other Current grants and transfers	-	800,000
Other Capital grants and transfers	67,250,425	113,519,136
Total	67,250,425	114,319,136

9 ACQUISITION OF ASSETS

Non Financial Assets	2017-2018	2016-2017
	Kshs	Kshs
Construction of Buildings	83,445,805	65,000,000
Refurbishment of Buildings	14,208,861	47,385,340
Construction and Civil Works	321,693,250	15,416,680
Overhaul and Refurbishment of Construction and Civil Works	8,760,797	-
Purchase of Vehicles and Other Transport Equipment	33,555,600	1,422,500
Overhaul of Vehicles and Other Transport Equipment	538,590	180,000
Purchase of Household Furniture and Institutional Equipment	71,940	259,009
Purchase of Office Furniture and General Equipment	8,748,786	400,000
Purchase of Specialized Plant, Equipment and Machinery	457,597,704	141,859,293
Rehabilitation and Renovation of Plant, Machinery and Equip.	35,553,313	632,520
Purchase of Certified Seeds, Breeding Stock and Live Animals	131,440,334	4,249,979
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	10,878,884	-
Total	1,106,193,864	276,805,121

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

10 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Repayments on borrowings from other domestic depository corporations	-	153,952,368
Total	-	153,952,368

11 OTHER EXPENSES

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Membership Fees and Dues and Subscriptions to International Organizations	4,068,297	7,800,000
Total	4,068,297	7,800,000

12 SOCIAL SECURITY BENEFITS

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Government Pension and Retirement benefits	6,460,138	-
Total	6,460,138	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development , deposit e.t.c	Exc rate (if in foreign currency)	2017-2018	2016-2017
				Kshs	Kshs
<i>Central Bank of Kenya,1000210109</i>	Ksh	Recurrent		263,658	1,763,302
<i>Central Bank of Kenya,1000209957</i>	Ksh	Development		8,020	2,760
<i>Central Bank of Kenya,1000212632</i>	Ksh	Deposit		15,413,228	17,707,534
Total				15,684,906	19,473,596

13B: CASH IN HAND

	2017-2018	2016-2017
	Kshs	Kshs
Cash in Hand – Development	16,119	180,369
Cash in Hand – Recurrent	412,246	63,333
Cash in Hand – Deposit	100,101	100,000
Total	528,465	343,702

Cash in hand should also be analysed as follows:

	2017-2018	2016-2017
	Kshs	Kshs
SDL Cash Office-Development	16,119	180,369
SDL Cash Office-Recurrent	412,246	63,333
SDL Cash Office-Deposit	100,101	100,000
Total	528,465	343,702

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

14: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017-2018	2016-2017
	Kshs	Kshs
Government Imprests	5,112,265	28,923,073
District suspense	12,027,942	35,391,607
Project Account	266,647,060	-
Total	283,797,267	64,314,680

[See Annex for the breakdown of the outstanding imprests]

15. ACCOUNTS PAYABLE

Description	2017-2018	2016-2017
	Kshs	Kshs
Deposits	15,413,228	17,707,534
Total	15,413,228	17,707,534

16. FUND BALANCE BROUGHT FORWARD

Description	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	19,473,596	66,570,190
Cash in hand	343,702	1,175,528
Accounts Receivables-Imprests and Advances	28,923,073	18,951,139
-District Suspense	35,397,607	66,570,190
Accounts Payables	(17,707,534)	(65,897,702)
Total	66,424,445	84,818,567

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

16. RELATED PARTY DISCLOSURES

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

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

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

Related party transactions:

	2017/2018	2016/2017
	Kshs	Kshs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	5,312,212,500	3,339,229,695
Transfers to Government Development Projects	=====	2,176,733,030 =====

STATE DEPARTMENT FOR LIVESTOCK
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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017 -- 2018	2016 -- 2017
	Kshs	Kshs
Construction of buildings	14,300,000	-
Supply of goods	81,682,204	695,181,969
Supply of services	403,121,067	389,028,414
	499,103,271	1,084,210,383

18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Paragrap h 447	<p>LAND</p> <p>As previously reported in 2013/2014, the Government, through Gazette Notice No. 890 dated 5 March 1957, allocated 1,400 acres, of land in Ngong, Kajiado County, to the Ministry for the construction of a veterinary training school, a veterinary farm, and related activities. Information and documentation availed indicate that the land measures 1,500 acres. The Ministry has not provided explanation on the difference of 100 acres.</p>	<p>A preliminary study by Ministry of Lands and Physical planning established that the acreage of the parcel is 1485.6 acres. Title processing is in progress.</p>	Director Veterinary services	Not Resolved	Title processing in progress

STATE DEPARTMENT FOR LIVESTOCK

Reports and Financial Statements

For the year ended June 30, 2018

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Further information and records availed at the Ministries of Agriculture, Livestock and Fisheries and that of Lands, Housing and Urban Development indicate that some Government agencies and private organizations have irregularly taken possession of 509 acres. In addition, the Ministry has to date not obtained a title deed for the land. In the circumstances, it is not possible to confirm the extent of impairment of the value of the land, if any, due to the encroachment by Government agencies and private Institutions</p>				



Principal Secretary



Principal Accounts Controller

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of goods or services		Original Amount	Amount paid to date	Outstanding Balance	Comments
Construction of Buildings					
1	PEARL TEK K LTD	14,300,000.00	0	14,300,000.00	Non-provision of exchequer
Total		14,300,000.00	-	14,300,000.00	
Supply of Services					
1	SIMBA CORPORATION LTD	102,961.00	0	102,961.00	Non-provision of exchequer
2	GREEN HILLS HOTEL	800,000.00	0	800,000.00	Non-provision of exchequer
3	ICEA KION INSURANCE	138,737.00	0	138,737.00	Non-provision of exchequer
4	HATARI SECURITY GUARDS	10,501,879.43	0	10,501,879.43	Non-provision of exchequer
5	CMC MOTORS GROUP LTD	194,100.00	0	194,100.00	Non-provision of exchequer
6	M/S AIRWAYS TOURS & TRAVEL	1,850,000.00	0	1,850,000.00	Non-provision of exchequer
7	SAMAN TRADERS	249,500.00	0	249,500.00	Non-provision of exchequer
8	HATARI SECURITY GUARDS	819,000.00	0	819,000.00	Non-provision of exchequer
9	SIAKI OFFICE SUPPLIES	540,000.00	0	540,000.00	Non-provision of exchequer
10	KEN INDIA ASSUARANCE CO	6,835,500.00	0	6,835,500.00	Non-provision of exchequer
11	SIAKI OFFICE SUPPLIES	163,374.00	0	163,374.00	Non-provision of exchequer
12	KP&LC	1,081,743.00	0	1,081,743.00	Non-provision of exchequer
13	KP&LC	305,156.40	0	305,156.40	Non-provision of exchequer
14	RENTOKIL	58,185.60	0	58,185.60	Non-provision of exchequer
15	KSG	78,880.00	0	78,880.00	Non-provision of exchequer

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16	POSTAL CORPORATION OF KENYA	10,960.00	0	10,960.00	Non-provision of exchequer
17	KENYA POWER AND LIGHTING COMPANY	123,787.00	0	123,787.00	Non-provision of exchequer
18	KSG	78,880.00	0	78,880.00	Non-provision of exchequer
19	SICHAM AVIATION LTD	1,017,070.00	0	1,017,070.00	Non-provision of exchequer
20	FRIBA ENTERPRISES	810,000.00	0	810,000.00	Non-provision of exchequer
21	SATMA ENTERPRISES	405,000.00	0	405,000.00	Non-provision of exchequer
22	MICHAGI HOLDINGS	3,300,000.00	0	3,300,000.00	Non-provision of exchequer
23	ALBSYM ENTERPRISES	860,000.00	0	860,000.00	Non-provision of exchequer
24	JAVI SERVICES	979,000.00	0	979,000.00	Non-provision of exchequer
25	M/S KLASS TRAVEL AND TOURS	1,031,060.00	0	1,031,060.00	Non-provision of exchequer
26	UNIVERSITY OF NAIROBI	116,500.00	0	116,500.00	Non-provision of exchequer
27	KLASS TOURS AND TRAVEL	400,880.00	0	400,880.00	Non-provision of exchequer
28	AIRWAYA TOURS TRAVEL	806,000.00	0	806,000.00	Non-provision of exchequer
29	PROJECT COORDINATION UNIT	15,450,746.00	0	15,450,746.00	Non-provision of exchequer
30	AIRWAYS TOUR AND TRAVEL	291,900.00	0	291,900.00	Non-provision of exchequer
31	M/S MIKA INVESTMENT COMPANY LTD	12,500,000.00	0	12,500,000.00	Non-provision of exchequer
32	ESAMI KAMPALA UGANDA	226,600.00	0	226,600.00	Non-provision of exchequer
33	AIRWAYS TOUR AND TRAVEL	397,300.00	0	397,300.00	Non-provision of exchequer
34	ESAMI NAIROBI	222,200.00	0	222,200.00	Non-provision of exchequer
35	ESAMI KAMPALA UGANDA	222,200.00	0	222,200.00	Non-provision of exchequer
36	M/S DAVIS AND SHIRILIFF LTD	390,492.00	0	390,492.00	Non-provision of exchequer
37	HASH AGENCIES LTD	3,968,800.00	0	3,968,800.00	Non-provision of exchequer

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38	BENTAHA ENTERPRISES	1,496,630.00	0	1,496,630.00	Non-provision of exchequer
39	HACH AGENCIES	3,968,800.00	0	3,968,800.00	Non-provision of exchequer
40	BIZZLAB KENYA HOLDINGS LTD	3,000,000.00	0	3,000,000.00	Non-provision of exchequer
41	ACCESS KENYA GROUP	104,400.00	0	104,400.00	Non-provision of exchequer
42	ACCESS KENYA GROUP	104,400.00	0	104,400.00	Non-provision of exchequer
43	SHELYEM ENTERPRISES	7,300,000.00	0	7,300,000.00	Non-provision of exchequer
	Total	81,682,204.43	-	81,682,204.43	
	Supply of Goods				
1	JANTECH EXPRESS LTD	574,000.00	0	574,000.00	Non-provision of exchequer
2	M/S CASTEM ENTERPRISES	220,800.00	0	220,800.00	Non-provision of exchequer
3	PANOAMA VENTURES	322,368.00	0	322,368.00	Non-provision of exchequer
4	HIGH SEASON COMMUNICATION	105,800.00	0	105,800.00	Non-provision of exchequer
5	MICROGEN INC.	58,040.00	0	58,040.00	Non-provision of exchequer
6	M/S TESENY ENTERPRISES	712,500.00	0	712,500.00	Non-provision of exchequer
7	M/S LONGROCK TOURS	2,129,208.00	0	2,129,208.00	Non-provision of exchequer
8	M/S DELLTECH SYSTEMS	610,850.00	0	610,850.00	Non-provision of exchequer
9	M/S GOVERNMENT PRINTER	58,000.00	0	58,000.00	Non-provision of exchequer
10	TUSKER MATTRESSES LTD	260,140.00	0	260,140.00	Non-provision of exchequer
11	ANDRICOM ENTERPRISES	357,000.00	0	357,000.00	Non-provision of exchequer
12	M/S CHELDIK INVESTMENTS	1,110,000.00	0	1,110,000.00	Non-provision of exchequer
13	M/S UNICK COMPANY LTD	29,333.00	0	29,333.00	Non-provision of exchequer
14	GRAMUS SUPPLIES	175,240.00	0	175,240.00	Non-provision of exchequer

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15	M/S NEWA SUPPLIES	708,300.00	0	708,300.00	Non-provision of exchequer
16	KIMGEN SUPPLIES	869,100.00	0	869,100.00	Non-provision of exchequer
17	NOVELLIS SUPPLIES	210,000.00	0	210,000.00	Non-provision of exchequer
18	JECIN ENTERPRISES	659,300.00	0	659,300.00	Non-provision of exchequer
19	DAISYLAND SUPPLIES	175,500.00	0	175,500.00	Non-provision of exchequer
20	ROSYTECH AGENCIES	70,070.00	0	70,070.00	Non-provision of exchequer
21	ROXI SCIENTIFIC & TECHNICAL	234,385.00	0	234,385.00	Non-provision of exchequer
22	JECIN ENTERPRISES	659,800.00	0	659,800.00	Non-provision of exchequer
23	KIMGEN SUPPLIES	869,100.00	0	869,100.00	Non-provision of exchequer
24	KIMGEN SUPPLIES	126,000.00	0	126,000.00	Non-provision of exchequer
25	KIWAKA GENERAL	75,000.00	0	75,000.00	Non-provision of exchequer
26	DALTON ENTERPRISES	479,600.00	0	479,600.00	Non-provision of exchequer
27	M/S UNI TRIPPLE VENTURES	155,950.00	0	155,950.00	Non-provision of exchequer
28	M/S TYBEL ENTERPRISES	348,970.00	0	348,970.00	Non-provision of exchequer
29	GRAMUS SUPPLIES	785,785.00	0	785,785.00	Non-provision of exchequer
30	KIWAKA GENERAL MERCHANTS	75,000.00	0	75,000.00	Non-provision of exchequer
31	BAHAMAS GENERAL SUPPLIES	246,000.00	0	246,000.00	Non-provision of exchequer
32	NAKUMATTA HOLDINGS LIMITED	319,700.00	0	319,700.00	Non-provision of exchequer
33	KARIA GENERAL AGENCIES	232,000.00	0	232,000.00	Non-provision of exchequer
34	GRAMUS SUPPLIERS	10,800.00	0	10,800.00	Non-provision of exchequer
35	ANDRICOM ENTERPRISES	102,000.00	0	102,000.00	Non-provision of exchequer

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36	QUMRAN MERCHANTS	135,000.00	0	135,000.00	Non-provision of exchequer
37	M/S LAYOY INVESTMENTS	427,000.00	0	427,000.00	Non-provision of exchequer
38	SERINDA AGENCIES	648,000.00	0	648,000.00	Non-provision of exchequer
39	DALTON ENTERPRISES	552,000.00	0	552,000.00	Non-provision of exchequer
40	BRILOTON ENTERPRISES	72,150.00	0	72,150.00	Non-provision of exchequer
41	SAMAN TRADERS	533,000.00	0	533,000.00	Non-provision of exchequer
42	TESNEY ENTERPRISE	1,270,280.00	0	1,270,280.00	Non-provision of exchequer
43	PECAR INVESTMENTS	600,000.00	0	600,000.00	Non-provision of exchequer
44	ONLINE AGENCIES	356,700.00	0	356,700.00	Non-provision of exchequer
45	JAYNOSIM ENTERPRISES	650,000.00	0	650,000.00	Non-provision of exchequer
46	M/S SAFARICOM KENYA LTD	58,500.00	0	58,500.00	Non-provision of exchequer
47	M/S RESCUE SIGNATURE SUPPLIERS	82,000.00	0	82,000.00	Non-provision of exchequer
48	KENYA LIVESTOCK BREEDERS ORG	810,000.00	0	810,000.00	Non-provision of exchequer
49	LUL ENTREPRISES	837,200.00	0	837,200.00	Non-provision of exchequer
50	GRAMUS SUPPLIES	56,180.00	0	56,180.00	Non-provision of exchequer
51	NETCOM COMPUTER SYSTEMS LIMITED	646,430.00	0	646,430.00	Non-provision of exchequer
52	BROKEN Q ENTERPRISES	727,350.00	0	727,350.00	Non-provision of exchequer
53	ARBRIFT VENTURES LIMITED	526,000.00	0	526,000.00	Non-provision of exchequer
54	RH DEVANI	1,427,350.00	0	1,427,350.00	Non-provision of exchequer
55	RH DEVANI	1,579,932.00	0	1,579,932.00	Non-provision of exchequer
56	AIRWAYA TOURS TRAVEL	1,242,825.00	0	1,242,825.00	Non-provision of exchequer

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57	BROKEN Q ENTERPRISES	175,500.00	0	175,500.00	Non-provision of exchequer
58	M/S SAFARICOM KENYA LTD	627,400.00	0	627,400.00	Non-provision of exchequer
59	MAY FAIR INTERNATIONAL SUPPLIES	2,970,000.00	0	2,970,000.00	Non-provision of exchequer
60	M/S SAFARICOM KENYA LTD	173,000.00	0	173,000.00	Non-provision of exchequer
61	NEWABS ENTERPRISES	1,208,000.00	0	1,208,000.00	Non-provision of exchequer
62	SHELDIK	182,500.00	0	182,500.00	Non-provision of exchequer
63	TWINE VENTURES	153,900.00	0	153,900.00	Non-provision of exchequer
64	PELEKU ENTERPRISES	1,010,000.00	0	1,010,000.00	Non-provision of exchequer
65	SIGNASHAS SYSTEMS	105,400.00	0	105,400.00	Non-provision of exchequer
66	CHELDIC INVESTMENTS	1,079,847.00	0	1,079,847.00	Non-provision of exchequer
67	TASMARA TRADERS	135,000.00	0	135,000.00	Non-provision of exchequer
68	AMTRAN SUPPLIERS	385,000.00	0	385,000.00	Non-provision of exchequer
69	BESMART ENTERPIRES	3,900,000.00	0	3,900,000.00	Non-provision of exchequer
70	PANORMAVENTURES	1,061,175.00	0	1,061,175.00	Non-provision of exchequer
71	MT. ROYAL LTD	557,200.00	0	557,200.00	Non-provision of exchequer
72	RIISING PHOENIX ENTERPRISES	6,860,800.00	0	6,860,800.00	Non-provision of exchequer
73	SERINDA AGENCIES	333,000.00	0	333,000.00	Non-provision of exchequer
74	KIMGEN SUPPLIES C/COMPANY	193,500.00	0	193,500.00	Non-provision of exchequer
75	SUPER ACTIVE REAGENT	4,360,000.00	0	4,360,000.00	Non-provision of exchequer
76	SKYWIDE LTD	997,200.00	0	997,200.00	Non-provision of exchequer
77	FLOSONS ENTERPRISES	105,300.00	0	105,300.00	Non-provision of exchequer

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78	THIRD LANE TECHNOLOGIES	238,500.00	0	238,500.00	Non-provision of exchequer
79	JAVI SERVICES	72,520.00	0	72,520.00	Non-provision of exchequer
80	HORIZON AFRICAN TRADER	783,000.00	0	783,000.00	Non-provision of exchequer
81	SHEL YEM ENTERPRISES	539,500.00	0	539,500.00	Non-provision of exchequer
82	OYONKAR INVESTMENTS	330,000.00	0	330,000.00	Non-provision of exchequer
83	GATCOM SERVICES	150,660.00	0	150,660.00	Non-provision of exchequer
84	DAWABU SUPPLIERS SERVICES	285,000.00	0	285,000.00	Non-provision of exchequer
85	DEKIMWA ENTERPRISES	270,000.00	0	270,000.00	Non-provision of exchequer
86	SCARBEX SERVICES	385,000.00	0	385,000.00	Non-provision of exchequer
87	OVATION ENTERPRISES	5,079,940.00	0	5,079,940.00	Non-provision of exchequer
88	CESS & NS LTD	5,067,000.00	0	5,067,000.00	Non-provision of exchequer
89	MAKFRAX ENTERPRISES	42,900.00	0	42,900.00	Non-provision of exchequer
90	JAVI SERVICES	648,900.00	0	648,900.00	Non-provision of exchequer
91	GGENTERPRISES	108,000.00	0	108,000.00	Non-provision of exchequer
92	DELLTECH SYSTEMS	192,500.00	0	192,500.00	Non-provision of exchequer
93	DAISYLAND SUPPLIERS	105,300.00	0	105,300.00	Non-provision of exchequer
94	ROXI SCIENTIFIC AND TECHNICAL	3,041,745.00	0	3,041,745.00	Non-provision of exchequer
95	GLOBAL INTERJAPAN KENYA LTD	1,970,000.00	0	1,970,000.00	Non-provision of exchequer
96	MAYFAIR INTERNATIONAL SUPPLIERS	402,950.00	0	402,950.00	Non-provision of exchequer
97	BESTLINE SYSTEMS KENYA LTD	14,578,000.00	0	14,578,000.00	Non-provision of exchequer

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98	PLASMA TRADING COMPANY	3,142,400.00	0	3,142,400.00	Non-provision of exchequer
99	SHELYEM ENTERPRISES	1,170,000.00	0	1,170,000.00	Non-provision of exchequer
100	SAFARICOM LIMITED	2,917.96	0	2,917.96	Non-provision of exchequer
101	M/S MANWAK VENTURES	587,800.00	0	587,800.00	Non-provision of exchequer
102	POWER BASE INTERACTIVE	1,968,000.00	0	1,968,000.00	Non-provision of exchequer
103	MARSALET INTERNATIONAL	1,584,000.00	0	1,584,000.00	Non-provision of exchequer
104	M/S LERIAN AGENCIES	517,580.00	0	517,580.00	Non-provision of exchequer
105	FRIBA ENTERPRISES	609,200.00	0	609,200.00	Non-provision of exchequer
106	SAFARICOM LIMITED	1,252,809.00	0	1,252,809.00	Non-provision of exchequer
107	M/S TOPAZ SOLUTIONS	530,000.00	0	530,000.00	Non-provision of exchequer
108	M/S TILATECH SYSTEMS	804,400.00	0	804,400.00	Non-provision of exchequer
109	NATIONAL OIL CORPORATION OF KENYA	2,999,839.00	0	2,999,839.00	Non-provision of exchequer
110	KAHINGA ENTERPRISES	5,480,000.00	0	5,480,000.00	Non-provision of exchequer
111	KIWASI ENTERPRISES	985,250.00	0	985,250.00	Non-provision of exchequer
112	LAWAMAT KENYA LTD	3,129,600.00	0	3,129,600.00	Non-provision of exchequer
113	LAWAMAT KENYA LTD	4,323,500.00	0	4,323,500.00	Non-provision of exchequer
114	ALBSYM ENTERPRISES	2,739,000.00	0	2,739,000.00	Non-provision of exchequer
115	APEX LIFESCIENCES LTD	2,966,180.00	0	2,966,180.00	Non-provision of exchequer
116	KIWASI ENTERPRISES	3,188,000.00	0	3,188,000.00	Non-provision of exchequer
117	M/S KAMIJA GEN SUPPLIES	8,760,000.00	0	8,760,000.00	Non-provision of exchequer
118	LYFTAZAN ENTERPRISES	3,370,400.00	0	3,370,400.00	Non-provision of exchequer
119	ANTELA INVESTMENTS	227,900.00	0	227,900.00	Non-provision of exchequer

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120	RUCAPAEENTERPRISES	6,482,100.00	0	6,482,100.00	Non-provision of exchequer
121	JAMBO GROCERIES	2,486,760.00	0	2,486,760.00	Non-provision of exchequer
122	FIRST QUALITY SUPPLIES LTD	15,237,910.00	0	15,237,910.00	Non-provision of exchequer
123	HADASH GENERAL MERCHANTS	2,001,615.00	0	2,001,615.00	Non-provision of exchequer
124	RENSAM ENTERPRISES	1,624,300.00	0	1,624,300.00	Non-provision of exchequer
125	RAYCED INVESTMENTS	7,905,450.00	0	7,905,450.00	Non-provision of exchequer
126	WESTLENC DALI VENTURES	3,232,660.00	0	3,232,660.00	Non-provision of exchequer
127	JAYBEE INTERNATIONAL	1,663,200.00	0	1,663,200.00	Non-provision of exchequer
128	VINCENC AND AFRICA INTERNATIONAL	3,647,310.00	0	3,647,310.00	Non-provision of exchequer
129	M/S KAHINGA	1,926,900.00	0	1,926,900.00	Non-provision of exchequer
130	ZANA SOLUTIONS	1,063,200.00	0	1,063,200.00	Non-provision of exchequer
131	STEAMLAN SOLUTIONS	221,860.00	0	221,860.00	Non-provision of exchequer
132	MYTECH VENTURES	212,600.00	0	212,600.00	Non-provision of exchequer
133	THONSIL GENERAL SUPPLIERS	569,700.00	0	569,700.00	Non-provision of exchequer
134	FLOSONS ENTERPRISES	144,600.00	0	144,600.00	Non-provision of exchequer
135	NYOX AGENCIES	59,500.00	0	59,500.00	Non-provision of exchequer
136	EPTOME TECHNOLOGY	1,105,000.00	0	1,105,000.00	Non-provision of exchequer
137	M/S APEX LIFESCENCE LTD	624,700.00	0	624,700.00	Non-provision of exchequer
138	ANDRICOM ENTERPRISES	1,646,250.00	0	1,646,250.00	Non-provision of exchequer
139	AMTRAN SUPPLIERS	277,000.00	0	277,000.00	Non-provision of exchequer
140	COMPULYNX LIMITED	24,000,000.00	0	24,000,000.00	Non-provision of exchequer
141	MORTAGE ENTERPRISES	902,500.00	0	902,500.00	Non-provision of exchequer

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142	KARIA GENERAL AGENCIES	73,250.00	0	73,250.00	Non-provision of exchequer
143	MADERAS COMPANY	4,159,510.00	0	4,159,510.00	Non-provision of exchequer
144	NOVELLIS SUPPLIERS	270,000.00	0	270,000.00	Non-provision of exchequer
145	M/S MOBICOMP SOLUTIONS	2,271,500.00	0	2,271,500.00	Non-provision of exchequer
146	M/S PELAZIM NTERPRISES	1,017,200.00	0	1,017,200.00	Non-provision of exchequer
147	ONLINE AGENCIES	356,700.00	0	356,700.00	Non-provision of exchequer
148	MALI LEKE MERCHATS LTD	916,300.00	0	916,300.00	Non-provision of exchequer
149	SAFARICOM LIMITED	236,900.00	0	236,900.00	Non-provision of exchequer
150	RAMJI HARIBHAI	775,900.00	0	775,900.00	Non-provision of exchequer
151	PLENUM LTD	2,916,200.00	0	2,916,200.00	Non-provision of exchequer
152	GEOMASE ENTERPRISES	2,987,580.00	0	2,987,580.00	Non-provision of exchequer
153	WINSOL COMPANY	3,523,520.00	0	3,523,520.00	Non-provision of exchequer
154	BISYNERK GENERAL SUPPLIES	4,536,290.00	0	4,536,290.00	Non-provision of exchequer
155	ITECK SYSTEMS	4,013,620.00	0	4,013,620.00	Non-provision of exchequer
156	PRACTICAL TRADE SOLUTION	3,329,820.00	0	3,329,820.00	Non-provision of exchequer
157	FAST COPY INVESTMENTS	952,200.00	0	952,200.00	Non-provision of exchequer
158	FRANKAN GENERAL ENTERPRISES	3,098,800.00	0	3,098,800.00	Non-provision of exchequer
159	CHELDIK INVESTMENTS	5,270,000.00	0	5,270,000.00	Non-provision of exchequer
160	ALISJAN UINVESTMENTS	2,425,500.00	0	2,425,500.00	Non-provision of exchequer
161	FIRST QUALITY SUPPLIES LTD	2,002,000.00	0	2,002,000.00	Non-provision of exchequer
162	TRIPPLE ONE 74 INVESTMENT	2,369,950.00	0	2,369,950.00	Non-provision of exchequer
163	LIVVY AGENCIES	6,992,600.00	0	6,992,600.00	Non-provision of exchequer

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164	CESS AND NS LIMITED	6,885,000.00	0	6,885,000.00	Non-provision of exchequer
165	MAYTECH VENTURES	212,600.00	0	212,600.00	Non-provision of exchequer
166	LIMA FARM LAND	6,145,460.00	0	6,145,460.00	Non-provision of exchequer
167	ARM TRAN SUPPLIERS	994,840.00	0	994,840.00	Non-provision of exchequer
168	RAISING FONEX ENTERPRISES	1,912,600.00	0	1,912,600.00	Non-provision of exchequer
169	ZIYALE INVES	3,534,000.00	0	3,534,000.00	Non-provision of exchequer
170	HAZE CONNECT LTD	18,024,160.00	0	18,024,160.00	Non-provision of exchequer
171	ELKY CONSTRUCTORS LTD	19,499,600.00	0	19,499,600.00	Non-provision of exchequer
172	DEMMY LTD	3,385,750.00	0	3,385,750.00	Non-provision of exchequer
173	PALMA GENERAL SUPPLERS	920,150.00	0	920,150.00	Non-provision of exchequer
174	RAJA INVESTMENTS	7,804,580.00	0	7,804,580.00	Non-provision of exchequer
175	WASELEY TRADERS	733,040.00	0	733,040.00	Non-provision of exchequer
176	STANFORD ELLIS AFRICA LTD	2,517,200.00	0	2,517,200.00	Non-provision of exchequer
177	MIRESTA ENTERPRISES	1,137,750.00	0	1,137,750.00	Non-provision of exchequer
178	JACSUE GENERAL ENTERISES	344,900.00	0	344,900.00	Non-provision of exchequer
179	MIRESTA ENTERPRISES	34,700.00	0	34,700.00	Non-provision of exchequer
180	ROZAALE INVESTMENT	68,250.00	0	68,250.00	Non-provision of exchequer
181	CATHAN LOGISTICS	4,539,830.00	0	4,539,830.00	Non-provision of exchequer
182	JAPAR ENTERPRISES	3,637,500.00	0	3,637,500.00	Non-provision of exchequer
183	SQUARE EDGE LTD	15,092,870.00	0	15,092,870.00	Non-provision of exchequer
184	NEWABS ENTERPRISES	1,680,000.00	0	1,680,000.00	Non-provision of exchequer
185	TESNEY ENTERPRISES	672,500.00	0	672,500.00	Non-provision of exchequer

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186	PRIME VENTURES INTERNATIONAL	3,002,460.00	0	3,002,460.00	Non-provision of exchequer
187	PAMOJA PARTNERS	7,100,000.00	0	7,100,000.00	Non-provision of exchequer
188	EUROPEAN COMMISSION	4,835,234.00	0	4,835,234.00	Non-provision of exchequer
189	MAGNA SOLUTIONS	2,459,812.00	0	2,459,812.00	Non-provision of exchequer
190	TEN HANDS LTD	2,715,300.00	0	2,715,300.00	Non-provision of exchequer
191	WIMA SERENTY GARDERN	2,485,560.00	0	2,485,560.00	Non-provision of exchequer
192	BIOSYSTEMS LAB SUPPLIERS	6,376,000.00	0	6,376,000.00	Non-provision of exchequer
193	RH DEVANI LTD	27,780.00	0	27,780.00	Non-provision of exchequer
194	FORTITUDE TRADERS	44,500.00	0	44,500.00	Non-provision of exchequer
195	SAFARICOM LIMITED	84,000.00	0	84,000.00	Non-provision of exchequer
196	FASPOL (COOLERS) ESTIMATE	10,491,947.40	0	10,491,947.40	Non-provision of exchequer
Total		403,121,067.36	-	403,121,067.36	
GRAND TOTAL		499,103,271.79	-	499,103,271.79	

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Additions during the year (K.shs)	Historical Cost of (K.shs) 2017/2018
Land		
Buildings and structures	428,108,713	370,354,812
Transport equipment	34,094,190	34,094,190
Office equipment, furniture and fittings	501,971,743	501,971,743
ICT Equipment, Software and Other ICT Assets	-	-
Certified Seeds, Breeding Stock and Live Animals	131,440,334	131,440,334
Heritage and cultural assets	-	-
Intangible assets	10,878,884	10,878,884
Total	1,106,493,864	1,048,739,963

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ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY STATE DEPARTMENT FOR LIVESTOCK

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Smallholder Dairy Commercialization Programme (SDCP)	To increase the income of poor rural households that depend substantially on production and trade of dairy products for their livelihood.	Harry Kimtai Kachuwai	Yes
2	Standards and Market Access Programme(SMAP)	To enhance market access and competitiveness of Kenya's animal and plant based products, through greater adoption of relevant international standards and improved regulation and enforcement in the country.	Harry Kimtai Kachuwai	Yes
3	Regional Pastoral Livelihood Resilience Project	To contribute to ending drought emergencies in the Horn of Africa by building resilience of pastoral and agro-pastoral communities against drought effects	Harry Kimtai Kachuwai	Yes

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ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER STATE DEPARTMENT FOR LIVESTOCK

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliation done?(yes/no)
1	Kenya Dairy Board	To regulate, promote and develop dairy industry in Kenya	Harry Kimtai Kachuwai	Recurrent 38,900,000 Development 22,000,000	Yes
2	Kenya Veterinary Board	To exercise general supervision and control over the training, business, practice and employment of veterinary surgeons and veterinary paraprofessionals in Kenya.	Harry Kimtai Kachuwai	Recurrent 29,600,000 Development 15,000,000	Yes
3	Kenya Genetic Resource Centre(KAGRC)	To produce, preserve, and conserve animal genetic material (semen embryo, tissues and live animals) and rear breeding bulls for provision of high quality disease free semen to meet the national demand and for export.	Harry Kimtai Kachuwai	Recurrent 6,000,000 Development 25,000,000	Yes
4	Kenya Tsetse & Trypanosomiasis Eradication Council(KENTTEC)	To coordinate all tsetse and trypanosomiasis eradication	Harry Kimtai Kachuwai	Recurrent 77,000,000 Development 62,500,000	Yes
5	Kenya Agricultural and Livestock Research Organisation(KARLO)	To establish suitable legal and institutional framework for coordination of agricultural research in Kenya	Harry Kimtai Kachuwai	Recurrent 3,942,990,000 Development 310,750,000	Yes

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6	Kenya Meat Commission	Providing a ready market for livestock farmers and providing high quality meat and meat products to consumers	Harry Kimtai Kachuwai	Recurrent 97,500,000 Development 125,000,000	Yes
7	Agricultural Development Corporation	To promote sustainable agricultural development and reconstruction in Kenya by initiating. Assisting and expanding agricultural undertakings and enterprises through production and supply of quality seed, livestock, technological transfers and training in a sustainable and affordable manner.	Harry Kimtai Kachuwai	Recurrent 112,500,000 Development 25,000,000	Yes
8	Kenya Veterinary Vaccines Production(KEVEVAPI)	To produce safe, efficacious and affordable veterinary vaccines through undertaking research, providing information, marketing and distribution for improvement of the livestock industry.	Harry Kimtai Kachuwai	Development 385,672,500	Yes
9	Veterinary Medicine Directorate		Harry Kimtai Kachuwai	Recurrent 36,800,000	Yes

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ANNEX 5- REPORTS GENERATED FROM IFMIS

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

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



APPENDICES

APPENDIX 1: IFMIS GENERATED REPORTS

APPENDIX 2: BANK RECONCILIATION

APPENDIX 3: BOARD OF SURVEY REPORTS

APPENDIX 4: DISTRICT SUSPENSE

APPENDIX 5: OUTSTANDING IMPRESTS

APPENDIX 6: ANALYSIS OF DEPOSITS

APPENDIX 7: INTER ENTITY CONFIRMATIONS





Trial Balance

Entity: 1162-State Department for Livestock

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1110107 Intercompany Receivables	452,590,786.30	0.00	757,203,666.25	0.00
1110100 Receipt of Income Tax from Individuals	452,590,786.30	0.00	757,203,666.25	0.00
1110000 Taxes on Income, Profits and Capital Gains	452,590,786.30	0.00	757,203,666.25	0.00
1320202 Capital Grants from International Organizations	0.00	365,615,462.90	0.00	139,696,625.30
1320200 Grants from International Organizations - Direct Payments AIA	0.00	365,615,462.90	0.00	139,696,625.30
1320000 Grants from International Organisations	0.00	365,615,462.90	0.00	139,696,625.30
1410402 Rent of Government Buildings and Housing	0.00	0.00	0.00	0.00
1410400 Rents on land, houses and buildings	0.00	0.00	0.00	0.00
1410000 Property Income	0.00	0.00	0.00	0.00
1420342 Twenty Percent Training Levy	24,964.00	0.00	81,475.55	0.00
1420300 Administrative Fees and Charges collected as AIA	24,964.00	0.00	81,475.55	0.00
1420507 Receipts from Sale of Agricultural Goods	0.00	65,000.00	0.00	79,675.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	65,000.00	0.00	79,675.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	24,964.00	65,000.00	81,475.55	79,675.00
1450211 Refund of over Payments	0.00	0.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	793,598,723.55	0.00	762,044,808.05	0.00
2110100 Basic Salaries - Permanent Employees	793,598,723.55	0.00	762,044,808.05	0.00
2110201 Contractual Employees	1,804,176.00	0.00	1,653,140.00	0.00
2110202 Casual Labour - Others	278,382,346.25	0.00	132,158,228.20	0.00
2110299 Basic Wages - Temporary -Other	76,164,200.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	356,350,722.25	0.00	133,811,368.20	0.00
2110301 House Allowance	245,110,975.40	0.00	234,642,636.45	0.00
2110307 Hardship Allowance	2,636,973.10	0.00	4,687,324.65	0.00
2110309 Special Duty Allowance	1,183,608.00	0.00	1,372,607.25	0.00
2110310 Top-up Allowance	12,480,248.00	0.00	0.00	0.00
2110311 Transfer Allowance	8,711,104.10	0.00	8,078,866.50	0.00
2110312 Responsibility Allowance	6,800,000.00	0.00	6,079,696.65	0.00
2110313 Entertainment Allowance	900,000.00	0.00	1,200,000.00	0.00
2110314 Transport Allowance	107,964,544.80	0.00	109,051,753.30	0.00
2110317 Domestic Servant Allowance	132,088.50	0.00	165,863.00	0.00
2110319 Top-up House Allowance	97,313.00	0.00	103,994.00	0.00
2110320 Leave Allowance	10,246,395.75	0.00	9,989,644.15	0.00
2110322 Risk Allowance	21,219,653.70	0.00	22,377,983.15	0.00
2110336 Car Purchase Allowance	0.00	0.00	4,895,275.45	0.00
2110300 Personal Allowances paid as part of Salary	417,482,904.35	0.00	402,645,644.55	0.00
2110402 Refund of Medical Expenses - Inpatient	0.00	0.00	0.00	0.00
2110403 Refund of Medical Expenses - Ex-Gratia	0.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	1,567,432,350.15	0.00	1,298,501,820.80	0.00
2210101 Electricity	25,599,942.70	0.00	28,616,919.60	0.00
2210102 Water and Sewerage Charges	6,930,841.95	0.00	6,707,188.60	0.00
2210106 Utilities, Supplies- Other (	2,123,522.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	34,654,306.65	0.00	35,324,108.20	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	14,634,613.90	0.00	18,900,551.00	0.00
2210202 Internet Connections	665,099.00	0.00	3,177,992.60	0.00
2210203 Courier & Postal Services	100,768.25	0.00	603,271.50	0.00
2210204 Leased Communication Lines	26,800.00	0.00	30,000.00	0.00
2210299 Communication, Supplies - Other	932,385.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	16,359,666.15	0.00	22,711,815.10	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	78,934,436.50	0.00	11,982,480.80	0.00
2210302 Accommodation - Domestic Travel	75,642,405.65	0.00	48,264,438.00	0.00
2210303 Daily Subsistence Allowance	162,429,028.60	0.00	48,219,259.90	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	34,700.00	0.00	56,574.20	0.00
2210307 Passage & Transfer Expenses	61,711.50	0.00	184,795.00	0.00
2210399 Domestic Travel and Subs. - Others	905,015.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	318,007,297.25	0.00	108,707,547.90	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	15,527,380.00	0.00	2,199,492.75	0.00
2210402 Accommodation	2,461,236.00	0.00	7,796,369.80	0.00
2210403 Daily Subsistence Allowance	7,941,905.00	0.00	507,898.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	25,930,521.00	0.00	10,503,760.55	0.00
2210502 Publishing & Printing Services	2,189,261.50	0.00	1,582,837.45	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	32,162.40	0.00	93,486.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	24,952,723.50	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	348,397.00	0.00	430,903.00	0.00
2210599 Printing, Advertising - Other	1,054,354.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	28,576,898.40	0.00	2,107,226.45	0.00
2210603 Rents and Rates - Non-Residential	31,516,200.40	0.00	46,224,980.60	0.00
2210604 Hire of Transport, Equipment	19,456,086.60	0.00	9,123,771.70	0.00
2210600 Rentals of Produced Assets	50,972,287.00	0.00	55,348,752.30	0.00
2210701 Travel Allowance	43,601,430.50	0.00	2,928,131.15	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	191,891,866.20	0.00	5,126,911.50	0.00
2210703 Production and Printing of Training Materials	4,077,191.00	0.00	518,640.00	0.00
2210704 Hire of Training Facilities and Equipment	27,005.00	0.00	105,387.50	0.00
2210705 Field Training Attachments	0.00	0.00	53,700.00	0.00
2210706 Book Allowance	46,665.00	0.00	167,500.00	0.00
2210707 Project Allowance	32,500.00	0.00	121,860.00	0.00
2210709 Research Allowance	27,700.00	0.00	70,700.00	0.00
2210710 Accommodation Allowance	71,553,298.50	0.00	917,334.00	0.00
2210711 Tuition Fees Allowance	5,319,819.00	0.00	2,198,393.10	0.00
2210700 Training Expenses	316,577,475.20	0.00	12,208,557.25	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,442,956.00	0.00	2,041,245.00	0.00
2210802 Boards, Committees, Conferences and Seminars	15,808,477.75	0.00	9,879,149.00	0.00
2210808 Purchase of Coffins	27,000.00	0.00	80,750.00	0.00
2210899 Hospitality Supplies - other (	219,678.00	0.00	0.00	0.00
2210600 Hospitality Supplies and Servi	19,498,111.75	0.00	12,001,144.00	0.00
2210902 Building Insurance	0.00	0.00	103,000.00	0.00
2210903 Plant, Equipment and Machinery Insurance	0.00	0.00	61,000.00	0.00
2210907 Insurance for cash	0.00	0.00	0.00	0.00
2210999 Insurance Costs - Other (Budge	254,853,630.00	0.00	0.00	0.00
2210900 Insurance Costs	254,853,630.00	0.00	164,000.00	0.00
2211003 Veterinarian Supplies and Materials	182,499,476.50	0.00	85,678,439.00	0.00
2211004 Fungicides, Insecticides and Sprays	60,978,486.00	0.00	91,274,703.50	0.00
2211005 Chemicals and Industrial Gases	213,220.00	0.00	111,000.00	0.00
2211006 Purchase of Workshop Tools,	124,032.00	0.00	121,600.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Spares and Small Equipment				
2211007 Agricultural Materials, Supplies and Small Equipment	99,363,190.00	0.00	1,004,358.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	466,221,222.30	0.00	28,358,576.00	0.00
2211009 Education and Library Supplies	1,261,971.00	0.00	933,934.60	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	59,160.00	0.00	87,550.00	0.00
2211015 Foods and Rations	73,072,091.75	0.00	71,804,726.80	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,066,819.00	0.00	2,517,067.30	0.00
2211021 Purchase of Bedding and Linen	49,855.00	0.00	0.00	0.00
2211023 Supplies for Production	563,894,783.30	0.00	454,690,834.30	0.00
2211026 Purchase of Vaccines and Sera	177,833,222.50	0.00	96,015,727.50	0.00
2211000 Specialised Materials and Supt	1,627,637,529.35	0.00	832,598,517.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	20,592,057.00	0.00	9,188,587.40	0.00
2211102 Supplies and Accessories for Computers and Printers	2,872,984.00	0.00	3,299,944.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,042,436.50	0.00	1,357,588.20	0.00
2211100 Office and General Supplies and Services	25,507,477.50	0.00	13,846,119.60	0.00
2211201 Refined Fuels and Lubricants for Transport	75,538,328.60	0.00	38,125,622.85	0.00
2211202 Refined Fuels and Lubricants for Production	1,669,443.40	0.00	1,358,138.90	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	1,956,544.75	0.00	1,744,491.70	0.00
2211200 Fuel Oil and Lubricants	79,164,316.75	0.00	41,228,253.45	0.00
2211301 Bank Service Commission and Charges	40,593,060.80	0.00	304,535.00	0.00
2211302 School Examination and Invigilation Fees	104,250.00	0.00	324,500.00	0.00
2211305 Contracted Guards and Cleaning Services	4,938,797.00	0.00	7,384,290.35	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	923,672.00	0.00	515,800.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	53,000,000.00	0.00	71,179,531.15	0.00
2211310 Contracted Professional Services	49,969,333.00	0.00	4,028,159.40	0.00
2211311 Contracted Technical Services	191,809.00	0.00	60,000.00	0.00
2211324 Registration of Land	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	149,720,921.80	0.00	83,798,815.90	0.00
2210000 Goods and Services	2,947,460,438.80	0.00	1,230,546,617.70	0.00
2220101 Maintenance Expenses - Motor Vehicles	39,901,583.95	0.00	17,807,773.35	0.00
2220105 Routine Maintenance - Vehicles	2,135,600.90	0.00	0.00	197,730.75
2220100 Routine Maintenance - Vehicles	42,037,184.85	0.00	17,807,773.35	197,730.75
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,324,402.50	0.00	1,059,570.50	0.00
2220202 Maintenance of Office Furniture and Equipment	623,961.50	0.00	306,057.00	0.00
2220204 Maintenance of Buildings -- Residential	109,286.40	0.00	454,120.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	740,839.00	0.00	1,458,421.00	0.00
2220206 Maintenance of Civil Works	3,749,594.75	0.00	317,688.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	31,208.25	0.00	103,604.00	0.00
2220210 Maintenance of Computers, Software, and Networks	5,336,249.75	0.00	547,439.00	0.00
2220213 Maintenance of Civil Works Equipment	12,086,293.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	24,001,835.15	0.00	4,246,899.50	0.00
2220000 Routine Maintenance	66,039,020.00	0.00	22,054,672.85	197,730.75
2620217 Subscription to OIE - World Organization for Animal Health	4,068,297.45	0.00	7,799,999.50	0.00
2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued)	4,068,297.45	0.00	7,799,999.50	0.00
2620000 Grants and Other Transfers to International Organizations	4,068,297.45	0.00	7,799,999.50	0.00
2630101 Current Grants to	4,341,290,000.00	0.00	2,734,130,703.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Semi-Autonomous Government Agencies				
2630170 Kenya Meat Commission	0.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	4,341,290,000.00	0.00	2,734,130,703.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	944,774,428.90	0.00	2,379,012,080.95	0.00
2630203 Capital Grants to Other levels of government	25,000,000.00	0.00	339,136,493.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	969,774,428.90	0.00	2,718,148,573.95	0.00
2630000 Grants & Transfer To Other Govt. Units	5,311,064,428.90	0.00	5,452,279,276.95	0.00
2640401 Non-Profit Non - Governmental Organizations	0.00	0.00	800,000.00	0.00
2640400 Other Current Transfers, Grants and Subsidies	0.00	0.00	800,000.00	0.00
2640501 Capital Transfer to n-Profit	67,250,425.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	0.00	4,266,684.80	181,875,451.50	0.00
2640500 Other Capital Grants and Trans	67,250,425.00	4,266,684.80	181,875,451.50	0.00
2640000 Other Transfers and Emergency Relief	67,250,425.00	4,266,684.80	182,675,451.50	0.00
2710102 Gratuity - Civil Servants	6,460,137.75	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	6,460,137.75	0.00	0.00	0.00
2710000 Social Security Benefits	6,460,137.75	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	22,499,275.00	0.00	12,025,000.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	60,946,530.25	0.00	52,974,999.90	0.00
3110200 Construction of Building	83,445,805.25	0.00	64,999,999.90	0.00
3110302 Refurbishment of Non-Residential Buildings	14,208,861.40	0.00	46,869,739.55	0.00
3110300 Refurbishment of Buildings	14,208,861.40	0.00	46,869,739.55	0.00
3110504 Other Infrastructure and Civil Works	321,693,250.05	0.00	15,416,480.00	0.00
3110500 Construction and Civil Works	321,693,250.05	0.00	15,416,480.00	0.00
3110601 Overhaul of Roads and Bridges	0.00	0.00	0.00	0.00
3110602 Overhaul of Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	8,760,797.00	0.00	0.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	8,760,797.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	32,684,600.00	0.00	1,422,500.00	0.00
3110706 Purchase of Tractors	871,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	33,555,600.00	0.00	1,422,500.00	0.00
3110801 Overhaul of Vehicles	538,590.00	0.00	180,000.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	538,590.00	0.00	180,000.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	71,940.00	0.00	259,009.00	0.00
3110902 Purchase of Household and Institutional Appliances	0.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	71,940.00	0.00	259,009.00	0.00
3111001 Purchase of Office Furniture and Fittings	3,601,724.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	5,147,062.00	0.00	400,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	8,748,786.00	0.00	400,000.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	404,211,640.00	0.00	126,426,800.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	41,014,933.00	0.00	165,375.00	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	4,824,719.00	0.00	14,649,606.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	92,500.00	0.00	374,425.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	6,386,602.75	0.00	2,234,900.00	0.00
3111112 Purchase of Software	1,067,309.40	0.00	642,522.00	0.00
3111100 Purchase of Specialised Plant,	457,597,704.15	0.00	144,493,628.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Equipment and Machinery				
3111201 Overhaul of Plant, Machinery and Equipment	35,553,312.80	0.00	407,520.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	35,553,312.80	0.00	407,520.00	0.00
3111301 Purchase of Certified Crop Seed	9,239,028.00	0.00	0.00	675,579.70
3111302 Purchase of Animals and Breeding Stock	122,201,305.50	0.00	1,840,302.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	131,440,333.50	0.00	1,840,302.00	675,579.70
3111401 Pre-feasibility, Feasibility and Appraisal Studies	10,878,883.80	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	10,878,883.80	0.00	0.00	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	1,106,493,863.95	0.00	276,289,178.45	675,579.70
3510799 Receipts from sale of Plant -	0.00	0.00	0.00	0.00
3510700 Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	0.00	0.00	0.00	0.00
3510801 Receipts from the Sale of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	0.00
3510901 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	3,829,641.00	0.00	678,680.00
3510900 Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	0.00	3,829,641.00	0.00	678,680.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	194,140.00	0.00	1,773,149.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	194,140.00	0.00	1,773,149.00
3510000 Receipts from the Sale of Fixed Assets	0.00	4,023,781.00	0.00	2,451,829.00
3520301 Sale of Capital Goods	0.00	311,700.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	5,628,350.00	0.00	1,290,032.65
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	5,940,050.00	0.00	1,290,032.65
3520000 Receipts from Sales of Inventories	0.00	5,940,050.00	0.00	1,290,032.65
4540199 Reimbursements and Refunds - Other (Budget)	0.00	416,270.60	0.00	0.00
4540100 Reimbursements and Refund	0.00	416,270.60	0.00	0.00
4540000 Reimbursements and Refunds	0.00	416,270.60	0.00	0.00
5120102 Borrowing from International Organizations	0.00	0.00	0.00	0.00
5120100 Foreign Borrowings - Drawdowns through Exchequer	0.00	0.00	0.00	0.00
5120201 Borrowing from Foreign Governments	0.00	404,187,160.00	0.00	0.00
5120202 Borrowing from International Organizations	0.00	329,405,054.00	0.00	639,561,191.80
5120200 Foreign Borrowing-Direct Payments	0.00	733,592,214.00	0.00	639,561,191.80
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	733,592,214.00	0.00	639,561,191.80
5510303 Loans and Other Instruments	0.00	0.00	153,952,368.00	0.00
5510300 Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	0.00	0.00	153,952,368.00	0.00
5510000 Repayments on Borrowings from Domestic	0.00	0.00	153,952,368.00	0.00
6520101 Exchequer Account/CRF Account	0.00	4,528,155,430.20	0.00	4,485,965,660.20
6520100 Treasury Bank Accounts	0.00	4,528,155,430.20	0.00	4,485,965,660.20
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	4,528,155,430.20	0.00	4,485,965,660.20
6530101 Ministry HQ Recurrent Bank A/C	0.00	7,571,087,682.55	0.00	2,247,201,634.40
6530111 District - Recurrent Bank A/c	33,097,691.80	0.00	0.00	834,257.05

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6530100 Recurrent Bank Accounts	33,097,691.80	7,571,087,682.55	0.00	2,248,035,891.45
6530000 Recurrent Bank Accounts	33,097,691.80	7,571,087,682.55	0.00	2,248,035,891.45
6540101 Ministry HQ Development Bank A	0.00	1,906,265,137.30	0.00	2,209,438,605.45
6540102 DEVELOPMENT DEPARTMENT BANK AC 06-FEB-09	175,547,842.00	0.00	174,429,392.00	0.00
6540111 District - Development Bank Ac	0.00	354,541,035.10	0.00	102,316,316.50
6540100 Development Bank Accounts	175,547,842.00	2,260,806,172.40	174,429,392.00	2,311,754,921.95
6540000 Development Bank Accounts	175,547,842.00	2,260,806,172.40	174,429,392.00	2,311,754,921.95
6550101 Ministry HQ Deposit Bank A/C	10,515,730.10	0.00	8,515,730.10	0.00
6550127 Regional Pastoral Livelihood Resilience Project	0.00	400,636,038.30	0.00	0.00
6550100 Deposit Bank Accounts	10,515,730.10	400,636,038.30	8,515,730.10	0.00
6550000 Deposit Bank Account	10,515,730.10	400,636,038.30	8,515,730.10	0.00
6580101 Cash	10,259,341,420.25	0.00	5,631,193,487.05	0.00
6580102 Cash at Hand - imprest	830,286.00	0.00	829,782.00	0.00
6580104 Cash in Transit	12,288,672,179.75	0.00	5,483,725,917.95	0.00
6580100 Cash in Hand	22,548,843,886.00	0.00	11,115,749,187.00	0.00
6580000 Cash in Hand	22,548,843,886.00	0.00	11,115,749,187.00	0.00
6710102 Salary Paid in Advance	54,020.60	0.00	54,020.60	0.00
6710103 Salary advance	412,604.80	0.00	412,604.80	0.00
6710100 Debtors & Advances - Employees	466,625.40	0.00	466,625.40	0.00
6710000 Domestic Debtors & Advances	466,625.40	0.00	466,625.40	0.00
6740101 Prepayment	150,505,782.90	0.00	93,443,590.55	0.00
6740102 R/D Cheques	65,344,065.50	0.00	31,482,100.55	0.00
6740100 Other Debtors & Pre-payments	215,849,848.40	0.00	124,925,691.10	0.00
6740000 Other Debtors & Pre-payments	215,849,848.40	0.00	124,925,691.10	0.00
6760101 Standing Imprests	1,029,601.10	0.00	183,311.00	0.00
6760103 Temporary Imprests	8,710,233.65	0.00	0.00	12,269,364.55
6760100 Imprests	9,739,834.75	0.00	183,311.00	12,269,364.55
6760000 Government Imprests	9,739,834.75	0.00	183,311.00	12,269,364.55
6780101 General Suspense A/C	9,540,881.40	0.00	9,540,881.40	0.00
6780103 District Suspense A/c	96,818,692.40	0.00	96,818,692.40	0.00
6780100 Suspense & Clearance Account	106,359,573.80	0.00	106,359,573.80	0.00
6780000 Suspense & Clearance Account	106,359,573.80	0.00	106,359,573.80	0.00
6790102 Receiving Inventory A/C	103,184,212.00	0.00	159,156,032.00	0.00
6790100 Other Current System A/cs	103,184,212.00	0.00	159,156,032.00	0.00
6790000 Other Current Assets (System r	103,184,212.00	0.00	159,156,032.00	0.00
7310101 General Deposits	69,358,954.55	0.00	60,308,261.40	0.00
7310113 Students Welfare	0.00	4,808,106.00	0.00	4,808,106.00
7310114 Sports Activity	0.00	800,000.00	0.00	800,000.00
7310115 Caution Money	0.00	200,000.00	0.00	200,000.00
7310100 General Deposits Items	69,358,954.55	5,808,106.00	60,308,261.40	5,808,106.00
7310000 Deposits	69,358,954.55	5,808,106.00	60,308,261.40	5,808,106.00
7320001 PAYE	194,880.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	22,181.20	0.00	22,181.20	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	2,409.60	0.00	2,409.60
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	114,658.40	0.00	114,658.40
7320000 Other Liabilities	217,061.20	117,068.00	22,181.20	117,068.00
7320101 PAYE	915,436.80	0.00	0.00	47,284.50
7320102 NHIF	117,310.70	0.00	0.00	8,639.30
7320103 House Rent	0.00	3,499,394.70	0.00	183,272.70
7320106 NSSF	0.00	1,671,340.60	0.00	64,240.60
7320107 Co-operatives	0.00	2,127,294.70	0.00	929,472.00
7320108 Insurances	339,954.40	0.00	71,384.25	0.00
7320109 Hire Purchases	0.00	25,150.35	0.00	15,994.55
7320110 Court Attachments	17,976.90	0.00	17,976.90	0.00
7320111 WCPS	0.00	3,423.10	0.00	2,671.50
7320112 Staff Welfare Associations	0.00	5,679,297.65	0.00	655,955.80
7320113 HELB Deductions	0.00	64,009.30	0.00	1,010.00
7320114 Union Dues	187,996.25	0.00	183,896.25	0.00
7320115 Save As You Earn (SAYE)	0.00	71,440.00	64,060.00	0.00
7320116 Mortgages / Bank Loans	9,797,443.40	0.00	180,214.70	0.00
7320117 Govt. Liability Attachments	0.00	4,336,338.00	0.00	3,454,379.80
7320118 Provident Fund	0.00	214,249.75	0.00	0.00
7320119 RTD Salary - held for officer	0.00	878,538.45	0.00	221,168.35
7320121 Salary Overpayment Refunds	0.00	364,707.55	0.00	364,707.55
7320123 Civil Service Housing Fund	0.00	850,288.00	0.00	1,997,299.00
7320124 3% Commission on Deductions	589,057.70	0.00	70,968.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320199 Salary Control Account	13,174,936.55	0.00	13,065,851.40	0.00
7320100 Salary Deductions	25,140,112.70	19,785,472.15	13,654,351.50	7,946,095.65
7320201 Contractors Retention Money	2,747,920.20	0.00	2,506,320.20	0.00
7320200 Other General Liabilities	2,747,920.20	0.00	2,506,320.20	0.00
7320303 Students Welfare Fund	37,504,882.30	0.00	16,591,787.30	0.00
7320300 Revolving Funds	37,504,882.30	0.00	16,591,787.30	0.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	65,609,976.40	19,902,540.15	32,774,640.20	8,063,163.65
7350005 Income Tax	2,910.20	0.00	0.00	0.00
7350000 Revolving Funds	2,910.20	0.00	0.00	0.00
7350000 Revolving Funds	2,910.20	0.00	0.00	0.00
7380002 VAT Withholding Tax	69,865.75	0.00	69,865.75	0.00
7380000 Withholding Taxes	69,865.75	0.00	69,865.75	0.00
7380101 General Withholding Tax	2,310,648.30	0.00	2,091,648.30	0.00
7380102 VAT Withholding	1,290,207.20	0.00	1,774,831.45	0.00
7380100	3,600,855.50	0.00	3,866,479.75	0.00
7380000 Withholding Taxes	3,670,721.25	0.00	3,936,345.50	0.00
7390003 AP Liabilities	0.00	3,208,461.00	0.00	3,208,461.00
7390000 System Required Liabilities A/cs	0.00	3,208,461.00	0.00	3,208,461.00
7390101 Inventory AP Accrual	0.00	64,523,940.00	0.00	120,495,760.00
7390103 AP Liabilities	0.00	309,820,518.35	0.00	247,781,131.50
7390100 System Required Liabilities	0.00	374,344,458.35	0.00	368,276,891.50
7399999 Cash Clearing A/c	0.00	9,210,231,692.20	0.00	4,349,898,661.90
7399900	0.00	9,210,231,692.20	0.00	4,349,898,661.90
7390000 System Required Liabilities A/cs	0.00	9,587,784,611.55	0.00	4,721,384,014.40
9910101 Provision for Encumbrance	3,149,493.60	0.00	1,670,493.60	0.00
9910100 General Provisions	3,149,493.60	0.00	1,670,493.60	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	27,408,266,438.20	0.00	16,017,278,631.00
9910200 Exchequer Provisions	0.00	27,408,266,438.20	0.00	16,017,278,631.00
9910000 Provisions	3,149,493.60	27,408,266,438.20	1,670,493.60	16,017,278,631.00
9990401 Opening Balance - Deposits	0.00	38,372,150.95	0.00	38,372,150.95
9990400 Opening Balance - Deposits	0.00	38,372,150.95	0.00	38,372,150.95
9999999 Consolidated Fund	17,178,919,662.95	0.00	9,338,691,465.85	0.00
9999900	17,178,919,662.95	0.00	9,338,691,465.85	0.00
9990000 Opening Balance Reserves	17,178,919,662.95	38,372,150.95	9,338,691,465.85	38,372,150.95
Total	52,053,201,675.50	52,934,738,633.60	30,508,551,276.50	30,632,884,568.35

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

Prepared By: _____

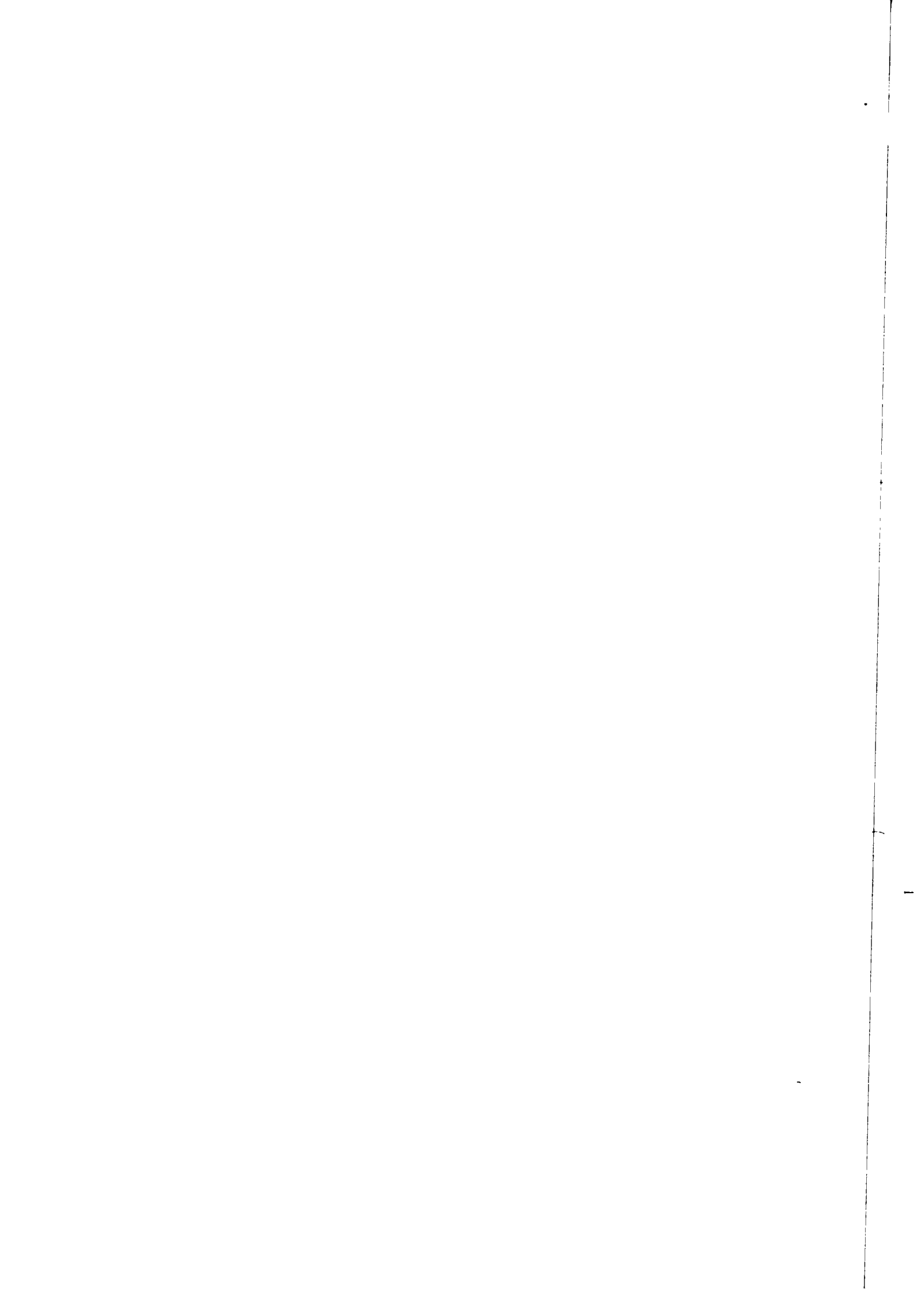
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	452,590,786.30	757,203,666.25
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	365,615,462.90	139,696,625.30
Exchequer releases	4	11,390,987,807.20	5,809,855,734.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	733,592,214.00	639,561,191.80
Proceeds from Sales of Assets	8	9,963,831.00	3,741,861.65
Reimbursements and Refunds	9	416,270.60	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	40,036.00	(1,800.55)
TOTAL RECEIPTS		12,953,206,408.00	7,350,057,278.45
PAYMENTS			
Compensation of Employees	12	1,567,432,350.15	1,298,501,820.80
Use of goods and Services	13	3,013,499,458.80	1,252,403,559.80
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,374,048,169.10	5,634,954,728.45
Other Grants and Transfers	16	4,068,297.45	7,799,999.50
Social Security Benefits	17	6,460,137.75	0.00
Acquisition of Assets	18	1,106,493,863.95	275,613,598.75
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	153,952,368.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		11,072,002,277.20	8,623,226,075.30
SURPLUS/DEFICIT		1,881,204,130.80	(1,273,168,796.85)

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

Prepared By: _____

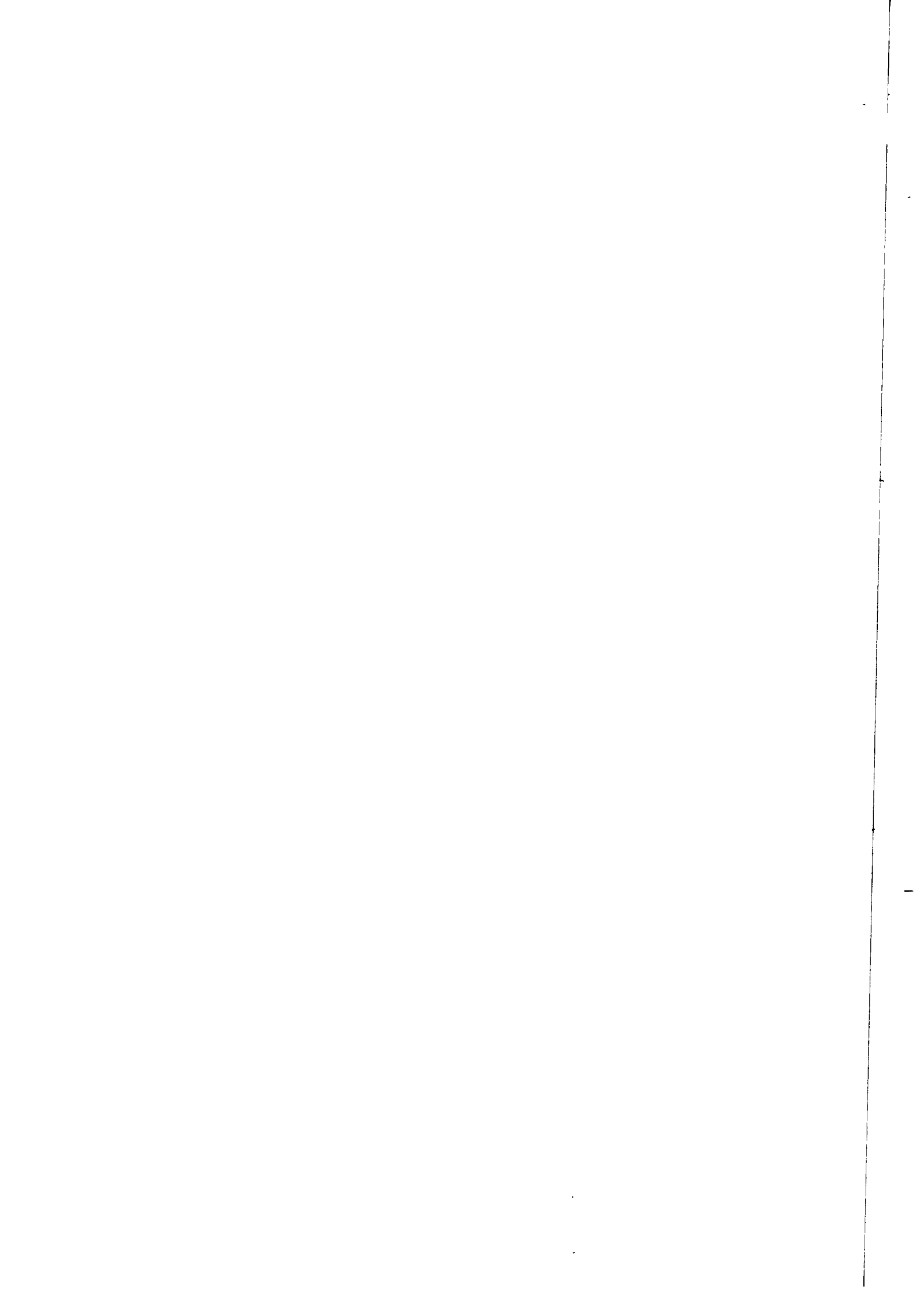
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





STATEMENT OF CASH FLOW

Entity: 1162-State Department for Livestock

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	452,590,786.30	757,203,666.25
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	365,615,462.90	139,696,625.30
Exchequer releases	4	11,390,987,807.20	5,809,855,734.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	416,270.60	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	40,036.00	(1,800.55)
Payments for Operating Expenses			
Compensation of Employees	12	1,567,432,350.15	1,298,501,820.80
Use of goods and Services	13	3,013,499,458.80	1,252,403,559.80
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	5,374,048,169.10	5,634,954,728.45
Other Grants and Transfers	16	4,068,297.45	7,799,999.50
Social Security Benefits	17	6,460,137.75	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		4,779,838,432.75	3,287,485,947.00
Net Cash From Operating Activities	A	7,023,980,382.50	1,800,580,063.45
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	9,963,831.00	3,741,861.65
Acquisition of Assets	18	1,106,493,863.95	275,613,598.75
Net Cash Flow From Investing Activities	B	(1,096,530,032.95)	(271,871,737.10)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	733,592,214.00	639,561,191.80
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	153,952,368.00
Net Cash Flow From Financing Activities	C	733,592,214.00	793,513,559.80
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	6,661,042,563.55	2,322,221,886.15
Cash and Cash Equivalent at BEGINNING of The Year		2,252,937,835.50	1,753,007,387.55
Cash and Cash Equivalent at END of The Year	22A+22B	8,007,319,826.45	2,252,937,835.50

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

Prepared By: _____

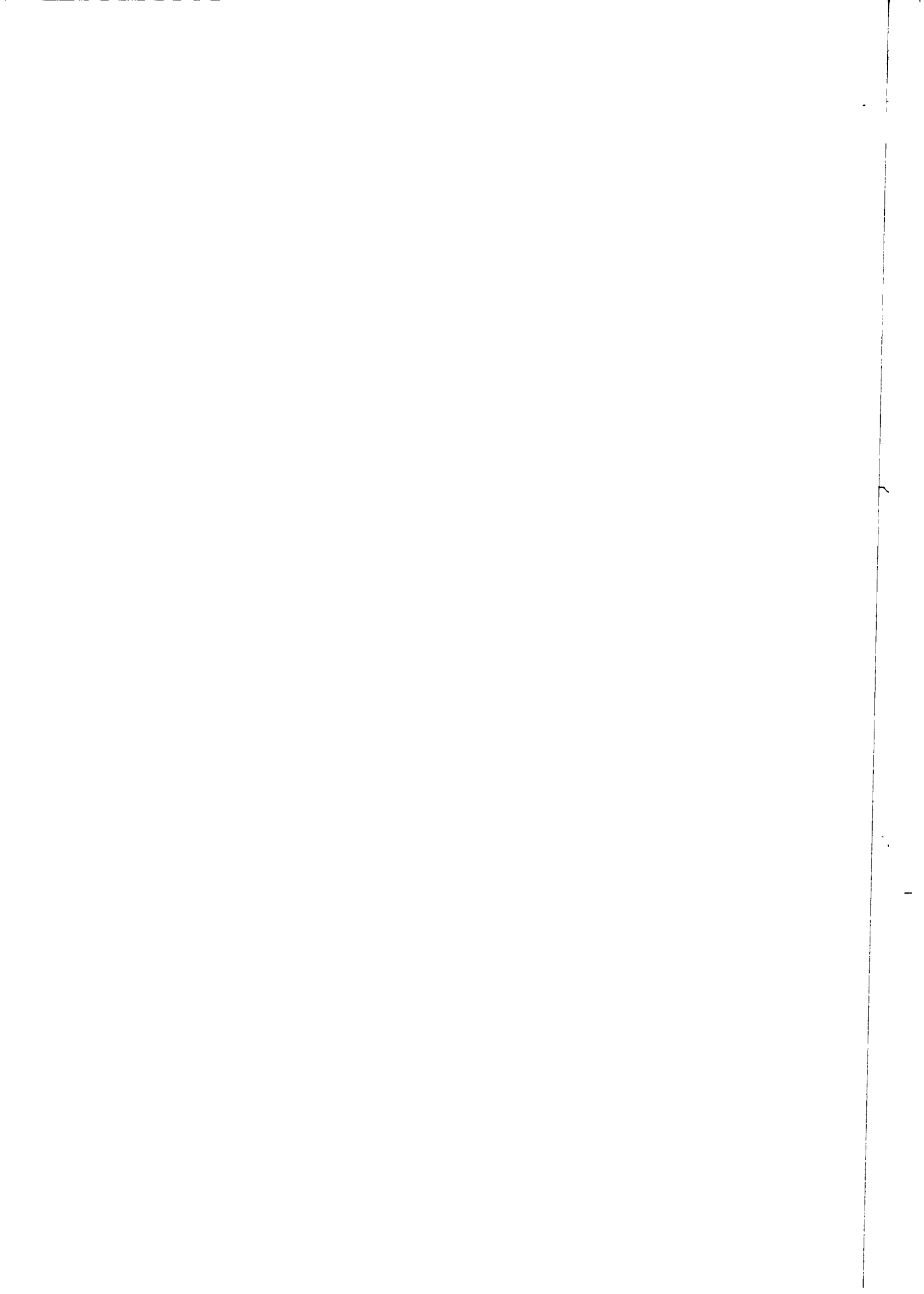
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	452,590,786.30	757,203,666.25
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		452,590,786.30	757,203,666.25

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	365,615,462.90	139,696,625.30
TOTAL		365,615,462.90	139,696,625.30

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	11,390,987,807.20	5,809,855,734.00
TOTAL		11,390,987,807.20	5,809,855,734.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	733,592,214.00	639,561,191.80
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		733,592,214.00	639,561,191.80

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	3,829,641.00	678,680.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	194,140.00	1,773,149.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	5,940,050.00	1,290,032.65
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		9,963,831.00	3,741,861.65

9 Reimbursements and Refunds

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

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	416,270.60	0.00
TOTAL		416,270.60	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	24,964.00	81,475.55
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	65,000.00	79,675.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		89,964.00	161,150.55

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	793,598,723.55	762,044,808.05
Basic Wages - Temporary Employees	2110200	356,350,722.25	133,811,368.20
Personal Allowances paid as part of Salary	2110300	417,482,904.35	402,645,644.55
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		1,567,432,350.15	1,298,501,820.80

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	34,654,306.65	35,324,108.20
Communication, Supplies and Services	2210200	16,359,666.15	22,711,815.10
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	318,007,297.25	108,707,547.90
Foreign Travel and Subsistence, and other transportation costs	2210400	25,930,521.00	10,503,760.55
Printing , Advertising and Information Supplies and Services	2210500	28,576,898.40	2,107,226.45
Rentals of Produced Assets	2210600	50,972,287.00	55,348,752.30
Training Expenses	2210700	316,577,475.20	12,208,557.25
Hospitality Supplies and Servi	2210800	19,498,111.75	12,001,144.00
Insurance Costs	2210900	254,853,630.00	164,000.00
Specialised Materials and Supp	2211000	1,627,637,529.35	832,598,517.00
Office and General Supplies and Services	2211100	25,507,477.50	13,846,119.60
Fuel Oil and Lubricants	2211200	79,164,316.75	41,228,253.45
Other Operating Expenses	2211300	149,720,921.80	83,796,815.90
Routine Maintenance - Vehicles	2220100	42,037,184.85	17,610,042.60
Routine Maintenance - Other Assets	2220200	24,001,835.15	4,246,899.50
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		3,013,499,458.80	1,252,403,559.80

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	4,341,290,000.00	2,734,130,703.00
Capital Grants to Government Agencies and other Levels of Government	2630200	969,774,428.90	2,718,148,573.95
Other Current Transfers, Grants and Subsidies	2640400	0.00	800,000.00
Other Capital Grants and Trans	2640500	62,983,740.20	181,875,451.50
TOTAL		5,374,048,169.10	5,634,954,728.45

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	4,068,297.45	7,799,999.50
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		4,068,297.45	7,799,999.50

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	6,460,137.75	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		6,460,137.75	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	83,445,805.25	64,999,999.90
Refurbishment of Buildings	3110300	14,208,861.40	46,869,739.55
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	321,693,250.05	15,416,480.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	8,760,797.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	33,555,600.00	1,422,500.00
Overhaul of Vehicles and Other Transport Equipment	3110800	538,590.00	180,000.00
Purchase of Household Furniture and Institutional Equipment	3110900	71,940.00	259,009.00
Purchase of Office Furniture and General Equipment	3111000	8,748,786.00	400,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	457,597,704.15	144,493,628.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	35,553,312.80	407,520.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	131,440,333.50	1,164,722.30
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	10,878,883.80	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		1,106,493,863.95	275,613,598.75

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	153,952,368.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	153,952,368.00

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	4,528,155,430.20	4,485,965,660.20
Recurrent Bank Accounts	6530000	7,537,989,990.75	2,248,035,891.45
Development Bank Accounts	6540000	2,085,258,330.40	2,137,325,529.95
Deposit Bank Account	6550000	390,120,308.20	8,515,730.10
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		14,541,524,059.55	8,879,842,811.70

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	22,548,843,886.00	11,115,749,187.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		22,548,843,886.00	11,115,749,187.00

23 Accounts Receivables - Outstanding imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	466,625.40	466,625.40
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	215,849,848.40	124,925,691.10
Government Imprests	6760000	9,739,834.75	12,086,053.55
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	106,359,573.80	106,359,573.80
Other Current Assets (System r	6790000	103,184,212.00	159,156,032.00

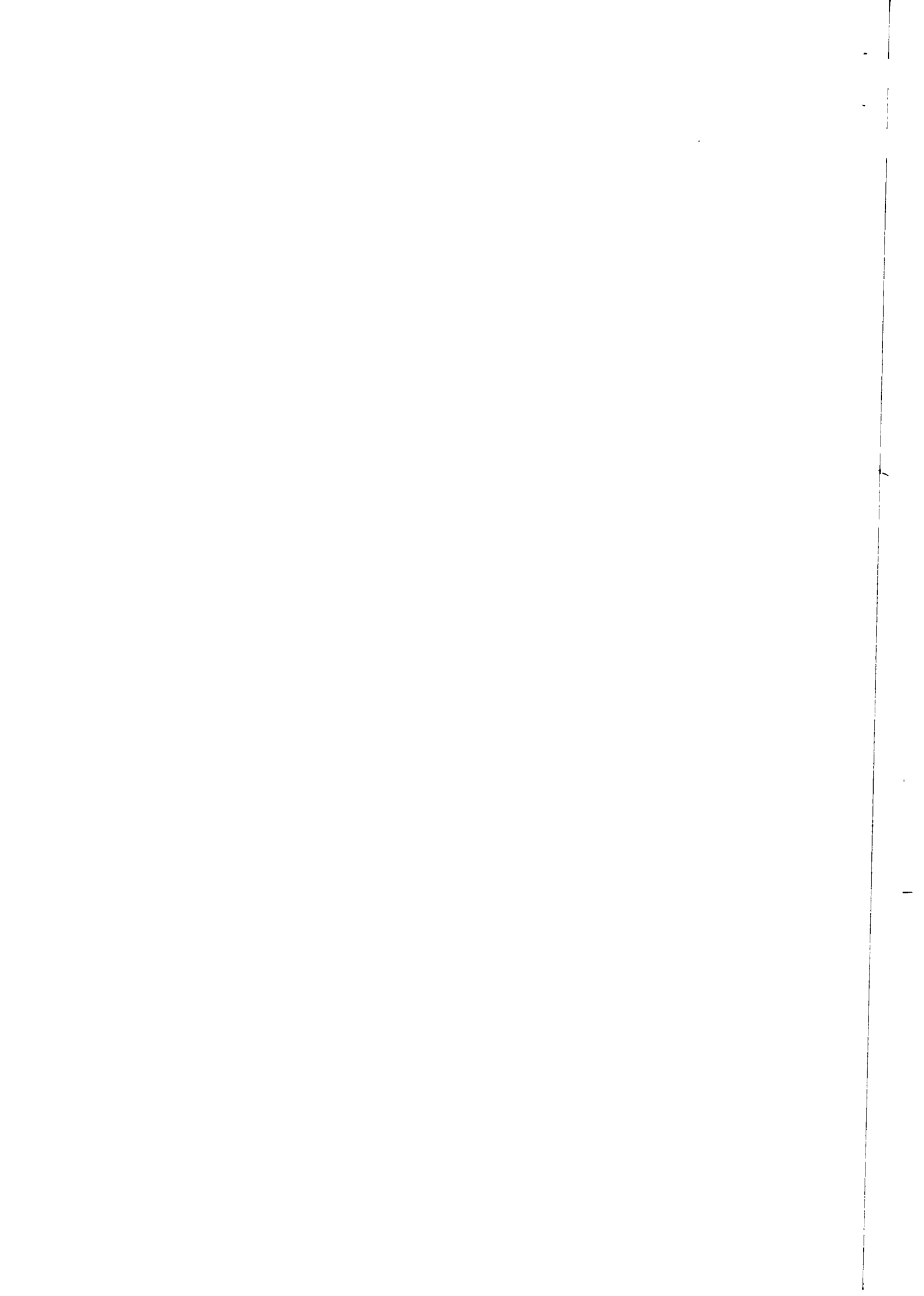
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		435,600,094.35	402,993,975.85

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	(2,910.20)	0.00
Other Liabilities	7320000	(45,707,436.25)	(24,711,476.55)
Deposits	7310000	(63,550,848.55)	(54,500,155.40)
Withholding Taxes	7380000	(3,670,721.25)	(3,936,345.50)
System Required Liabilities A/cs	7390000	9,587,784,611.55	4,721,384,014.40
TOTAL		9,474,852,695.30	4,638,236,036.95

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(8,862,811,351.50)	(5,738,924,547.65)
Opening Balance Cash	22B	11,115,749,187.00	7,491,931,935.20
Opening Balance Receivables - Imprest and Clearance Accounts	23	378,821,868.75	25,677,603.00
Opening Balance - Deposits	24	(4,638,236,036.95)	(997,605,824.20)
TOTAL		(2,006,476,332.70)	781,079,166.35



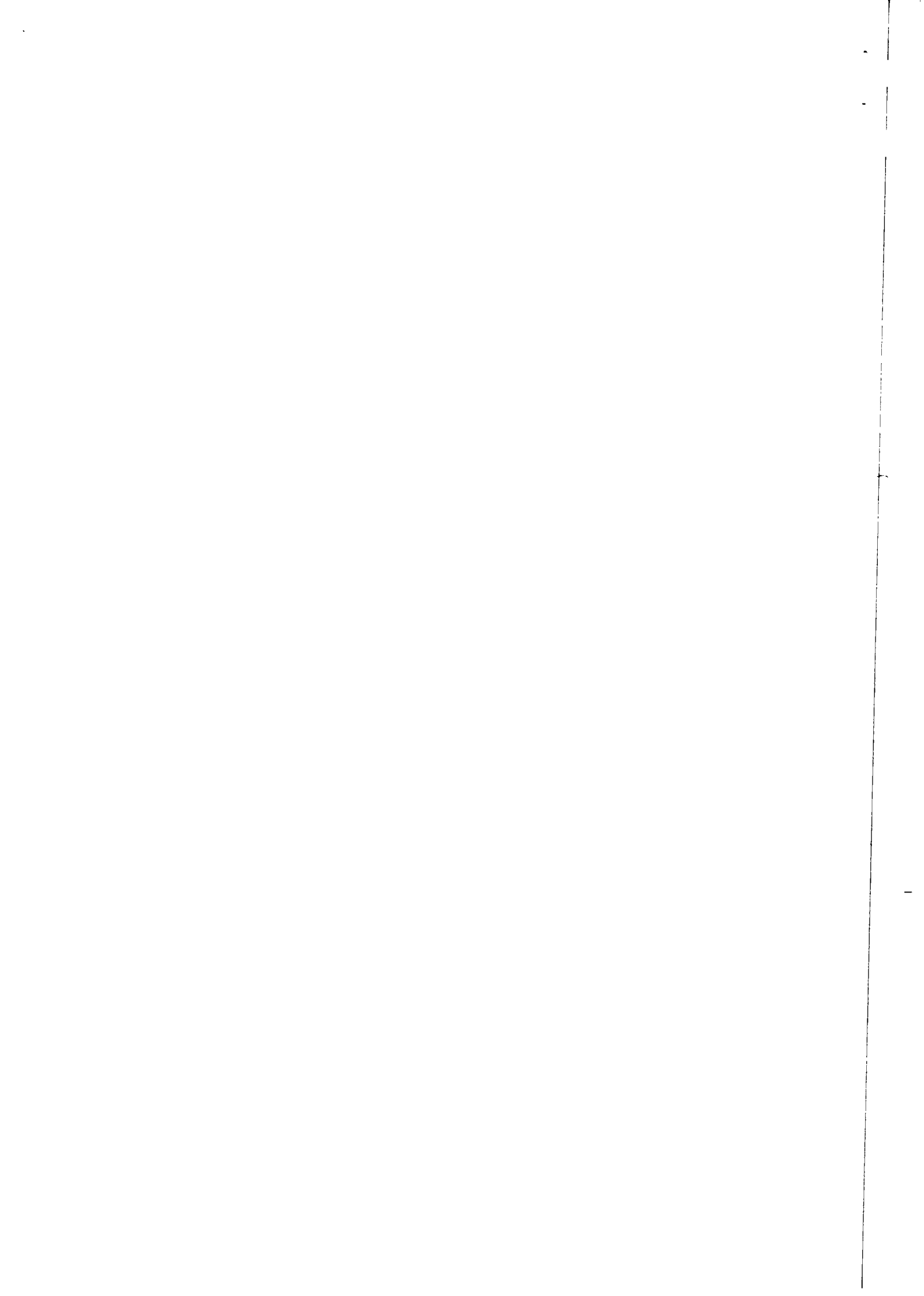


Statement of Budget Execution

Entity: 1162-State Department for Livestock

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	452,590,786.30	(452,590,786.30)	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	305,407,500.00	0.00	81,592,500.00	387,000,000.00	365,615,462.90	21,384,537.10	94.47%
Exchequer releases	4	0.00	0.00	0.00	0.00	11,390,987,807.20	(11,390,987,807.20)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	275,000,000.00	0.00	2,349,000,000.00	2,624,000,000.00	733,592,214.00	1,890,407,786.00	27.96%
Proceeds from Sales of Assets	8	10,556,250.00	0.00	10,556,250.00	21,112,500.00	9,963,831.00	11,148,669.00	47.19%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	416,270.60	(416,270.60)	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	40,036.00	(40,036.00)	0.00%
Total		590,963,750.00	0.00	2,441,148,750.00	3,032,112,500.00	12,953,206,408.00	(12,362,242,658.00)	2191.88%
PAYMENTS								
Compensation of Employees	12	855,071,500.00	0.00	780,655,385.00	1,635,726,885.00	1,567,432,350.15	68,294,534.85	95.82%
Use of goods and Services	13	1,713,409,679.50	0.00	2,173,189,779.50	3,886,599,459.00	3,013,499,458.80	873,100,000.20	77.54%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	2,193,257,500.00	0.00	3,173,765,000.00	5,367,022,500.00	5,374,048,169.10	(7,025,669.10)	100.13%
Other Grants and Transfers	16	3,900,000.00	0.00	3,900,000.00	7,800,000.00	4,068,297.45	3,731,702.55	52.16%
Social Security Benefits	17	10,000,000.00	0.00	4,300,000.00	14,300,000.00	6,460,137.75	7,839,862.25	45.18%
Acquisition of Assets	18	1,036,223,820.50	0.00	2,269,245,951.50	3,305,469,772.00	1,106,493,863.95	2,198,975,908.05	33.47%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		5,811,862,500.00	0.00	8,405,056,116.00	14,216,918,616.00	11,072,002,277.20	(5,260,139,777.20)	190.51%





Budget Execution by Heads and Programmes

Entity: 1162-State Department for Livestock

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1162000100		Finance and Procurement Services	27,729,437.00	27,801,197.20	(71,760.20)
	0112000000	Livestock Resources Management and Development	27,729,437.00	27,801,197.20	(71,760.20)
1162000200		AIDS Control Unit	5,883,926.00	5,582,929.90	300,996.10
	0112000000	Livestock Resources Management and Development	5,883,926.00	5,582,929.90	300,996.10
1162000300		Headquarters Administrative and Technical Services	178,673,431.00	179,863,324.60	(1,189,893.60)
	0112000000	Livestock Resources Management and Development	178,673,431.00	179,863,324.60	(1,189,893.60)
1162000400		Development Planning Services	11,248,864.00	10,795,268.50	453,595.50
	0112000000	Livestock Resources Management and Development	11,248,864.00	10,795,268.50	453,595.50
1162000500		Sheep and Goats Improvement stations	56,426,037.00	55,763,602.25	662,434.75
	0112000000	Livestock Resources Management and Development	56,426,037.00	55,763,602.25	662,434.75
1162000600		Headquarters Livestock Production Support Services	734,358,171.00	750,023,564.25	(15,665,393.25)
	0112000000	Livestock Resources Management and Development	734,358,171.00	749,971,229.90	(15,613,058.90)
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	52,334.35	(52,334.35)
1162000700		Lenana National Beekeeping Station	32,475,854.00	31,075,559.90	1,400,294.10
	0112000000	Livestock Resources Management and Development	32,475,854.00	31,075,559.90	1,400,294.10
1162000800		Animal Production Farms	29,889,422.00	27,835,803.90	2,053,618.10
	0112000000	Livestock Resources Management and Development	29,889,422.00	27,835,803.90	2,053,618.10
1162000900		Animal Production Services	26,792,638.00	25,387,207.70	1,405,430.30
	0112000000	Livestock Resources Management and Development	26,792,638.00	25,387,207.70	1,405,430.30
1162001000		Range Management and Improvement	30,849,844.00	29,314,422.80	1,535,421.20
	0112000000	Livestock Resources Management and Development	30,849,844.00	29,314,422.80	1,535,421.20
1162001100		Livestock Training - Support Services	12,777,288.00	12,093,418.00	683,870.00
	0112000000	Livestock Resources Management and Development	12,777,288.00	12,093,418.00	683,870.00
1162001200		Pastoral Areas Training Centre - Narok	8,536,892.00	8,484,940.75	51,951.25
	0112000000	Livestock Resources Management and Development	8,536,892.00	8,484,940.75	51,951.25
1162001300		Griftu Pastoral Training Centre	39,908,430.00	39,874,634.40	33,795.60
	0112000000	Livestock Resources Management and Development	39,908,430.00	39,874,634.40	33,795.60
1162001400		Mobile Pastoral Training Unit	10,014,581.00	9,979,572.00	35,009.00
	0112000000	Livestock Resources Management and Development	10,014,581.00	9,979,572.00	35,009.00
1162001500		Dairy Training School	61,267,688.00	58,819,016.00	2,448,672.00
	0112000000	Livestock Resources Management and Development	61,267,688.00	58,819,016.00	2,448,672.00
1162001600		Livestock Information Services	22,218,287.00	21,191,938.60	1,026,348.40
	0112000000	Livestock Resources Management and Development	22,218,287.00	21,191,938.60	1,026,348.40
1162001700		Livestock Education and Extension Services	26,471,916.00	25,930,851.00	541,065.00
	0112000000	Livestock Resources Management and Development	26,471,916.00	25,930,851.00	541,065.00
1162001800		Livestock Breeding and Laboratory Services	14,692,474.00	13,824,126.50	868,347.50
	0112000000	Livestock Resources Management	14,692,474.00	13,824,126.50	868,347.50

		and Development			
1162001900		Apicultural and Emerging Livestock Services	11,840,652.00	11,116,622.00	724,030.00
	0112000000	Livestock Resources Management and Development	11,840,652.00	11,116,622.00	724,030.00
1162002000		Project Development Monitoring and Evaluation	14,146,779.00	12,856,842.50	1,289,936.50
	0112000000	Livestock Resources Management and Development	14,146,779.00	12,856,842.50	1,289,936.50
1162002100		Veterinary Headquarters	632,164,111.00	600,757,522.80	31,406,588.20
	0112000000	Livestock Resources Management and Development	632,164,111.00	600,757,522.80	31,406,588.20
1162002200		Artificial Insemination Services	45,880,851.00	39,133,371.00	6,747,480.00
	0112000000	Livestock Resources Management and Development	45,880,851.00	39,133,371.00	6,747,480.00
1162002300		Tick Control Programme	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002400		Veterinary Medicines & Immuno-Biological Products Control	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002500		Veterinary Public Health	45,215,504.00	39,022,994.40	6,192,509.60
	0112000000	Livestock Resources Management and Development	45,215,504.00	39,069,994.40	6,145,509.60
	0000000000	Default - Non Programmatic	0.00	(47,000.00)	47,000.00
1162002600		Leather and Leather Products	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162002700		Zoology Services & Pest Control	84,900,099.00	79,157,548.70	5,742,550.30
	0112000000	Livestock Resources Management and Development	84,900,099.00	79,157,548.70	5,742,550.30
1162002800		Disease and Pest Control Services	7,808,297.00	5,578,045.00	2,230,252.00
	0112000000	Livestock Resources Management and Development	7,808,297.00	5,578,045.00	2,230,252.00
1162002900		AHITI - Ndomba	74,424,165.00	73,524,105.25	900,059.75
	0112000000	Livestock Resources Management and Development	74,424,165.00	73,524,105.25	900,059.75
1162003000		AHITI - Nyahururu	41,218,345.00	40,989,446.50	228,898.50
	0112000000	Livestock Resources Management and Development	41,218,345.00	40,989,446.50	228,898.50
1162003100		AHITI - Kabete	121,232,732.00	105,709,984.55	15,522,747.45
	0112000000	Livestock Resources Management and Development	121,232,732.00	105,709,984.55	15,522,747.45
1162003200		Meat Training School - Athi River	43,346,048.00	42,824,807.60	521,240.40
	0112000000	Livestock Resources Management and Development	43,346,048.00	42,824,807.60	521,240.40
1162003300		Veterinary Investigation Laboratory Services	132,422,818.00	130,170,032.00	2,252,786.00
	0112000000	Livestock Resources Management and Development	132,422,818.00	130,170,032.00	2,252,786.00
1162003400		Veterinary Farms Development	69,047,470.00	61,747,612.40	7,299,857.60
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	69,047,470.00	61,747,612.40	7,299,857.60
1162003500		Central Veterinary Laboratory Services - Kabete	72,245,104.00	59,338,818.90	12,906,285.10
	0112000000	Livestock Resources Management and Development	72,245,104.00	59,338,818.90	12,906,285.10
1162003600		Foot and Mouth Disease Control	24,259,795.00	22,334,366.70	1,925,428.30
	0112000000	Livestock Resources Management and Development	24,259,795.00	22,334,366.70	1,925,428.30
1162003700		Pastoral Areas Veterinary Services	7,709,988.00	6,538,272.10	1,171,715.90
	0112000000	Livestock Resources Management and Development	7,709,988.00	6,538,272.10	1,171,715.90
1162003800		Rabies Control	22,282,833.00	19,587,178.65	2,695,654.35
	0112000000	Livestock Resources Management and Development	22,282,833.00	19,587,178.65	2,695,654.35
1162003900		Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)	77,000,000.00	77,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	77,000,000.00	77,000,000.00	0.00
1162004000		Mainstreaming sustainable land management (SLM) in	0.00	0.00	0.00

		Agropastoral produc			
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162004100		Smallholders Dairy Commercialization Programme	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162004400		Kenya Agricultural and Livestock Research Organization (KALRO)	3,942,990,000.00	3,942,990,000.00	0.00
	0112000000	Livestock Resources Management and Development	3,942,990,000.00	3,942,990,000.00	0.00
1162004500			97,500,000.00	97,500,000.00	0.00
	0112000000	Livestock Resources Management and Development	97,500,000.00	97,500,000.00	0.00
1162004600			112,500,000.00	112,500,000.00	0.00
	0112000000	Livestock Resources Management and Development	112,500,000.00	112,500,000.00	0.00
1162004700			19,000,000.00	0.00	19,000,000.00
	0112000000	Livestock Resources Management and Development	19,000,000.00	0.00	19,000,000.00
1162100100		Regional Pastoral Livelihood Resilience Project	2,456,646,522.00	1,240,319,032.05	1,216,327,489.95
	0112000000	Livestock Resources Management and Development	2,456,646,522.00	1,240,319,032.05	1,216,327,489.95
1162100200		Standards and Market Access Programme (SMAP)	433,025,459.00	411,259,325.30	21,766,133.70
	0112000000	Livestock Resources Management and Development	433,025,459.00	411,259,325.30	21,766,133.70
1162100300		Mainstreaming Sustainable Land Management (SLM) in Agropastoral Land	0.00	(42,600.00)	42,600.00
	0112000000	Livestock Resources Management and Development	0.00	(42,600.00)	42,600.00
1162100400		Smallholders Dairy Commercialization Programme	931,201,100.00	618,985,812.30	312,215,287.70
	0112000000	Livestock Resources Management and Development	931,201,100.00	618,985,812.30	312,215,287.70
1162100500			2,030,500,000.00	503,411,055.20	1,527,088,944.80
	0112000000	Livestock Resources Management and Development	2,030,500,000.00	503,411,055.20	1,527,088,944.80
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1162100600			266,250,000.00	259,017,043.00	7,232,957.00
	0112000000	Livestock Resources Management and Development	266,250,000.00	259,017,043.00	7,232,957.00
1162100700			19,418,200.00	7,381,043.85	12,037,156.15
	0112000000	Livestock Resources Management and Development	19,418,200.00	7,381,043.85	12,037,156.15
1162100800			0.00	125,000,000.00	(125,000,000.00)
	0112000000	Livestock Resources Management and Development	0.00	125,000,000.00	(125,000,000.00)
1162100900			25,000,000.00	25,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	25,000,000.00	25,000,000.00	0.00
1162101000			25,000,000.00	25,000,000.00	0.00
	0112000000	Livestock Resources Management and Development	25,000,000.00	25,000,000.00	0.00
1162101100			62,500,000.00	62,500,000.00	0.00
	0112000000	Livestock Resources Management and Development	62,500,000.00	62,500,000.00	0.00
1162101200			385,672,500.00	385,672,500.00	0.00
	0112000000	Livestock Resources Management and Development	385,672,500.00	385,672,500.00	0.00
1162101300			7,250,000.00	7,250,000.00	0.00
	0112000000	Livestock Resources Management and Development	7,250,000.00	7,250,000.00	0.00
1162101400			8,500,000.00	8,499,305.00	695.00
	0112000000	Livestock Resources Management and Development	8,500,000.00	8,499,305.00	695.00
1162101500			0.00	0.00	0.00
	0112000000	Livestock Resources Management and Development	0.00	0.00	0.00
1162101600			22,008,714.00	10,595,075.25	11,413,638.75
	0112000000	Livestock Resources Management and Development	22,008,714.00	10,595,075.25	11,413,638.75
1162101700			10,750,000.00	12,749,998.95	(1,999,998.95)
	0112000000	Livestock Resources Management and Development	10,750,000.00	12,749,998.95	(1,999,998.95)
1162101800			7,750,000.00	0.00	7,750,000.00

	011200000	Livestock Resources Management and Development	7,750,000.00	0.00	7,750,000.00
1162101900			18,000,000.00	21,999,970.00	(3,999,970.00)
	011200000	Livestock Resources Management and Development	18,000,000.00	21,999,970.00	(3,999,970.00)
1162102000			10,000,000.00	12,999,999.40	(2,999,999.40)
	011200000	Livestock Resources Management and Development	10,000,000.00	12,999,999.40	(2,999,999.40)
1162102100			25,250,000.00	25,249,999.20	0.80
	011200000	Livestock Resources Management and Development	25,250,000.00	25,249,999.20	0.80
1162102200			3,750,000.00	3,749,517.10	482.90
	011200000	Livestock Resources Management and Development	3,750,000.00	3,749,517.10	482.90
1162102300			11,000,000.00	10,998,580.00	1,420.00
	011200000	Livestock Resources Management and Development	11,000,000.00	10,998,580.00	1,420.00
1162102400			2,500,000.00	2,499,997.50	2.50
	011200000	Livestock Resources Management and Development	2,500,000.00	2,499,997.50	2.50
1162102500			13,595,350.00	17,947,710.00	(4,352,360.00)
	011200000	Livestock Resources Management and Development	13,595,350.00	17,947,710.00	(4,352,360.00)
1162102800			12,500,000.00	0.00	12,500,000.00
	011200000	Livestock Resources Management and Development	12,500,000.00	0.00	12,500,000.00
1162102900			12,500,000.00	0.00	12,500,000.00
	011200000	Livestock Resources Management and Development	12,500,000.00	0.00	12,500,000.00
1162103000			9,250,000.00	4,590,700.00	4,659,300.00
	011200000	Livestock Resources Management and Development	9,250,000.00	4,590,700.00	4,659,300.00
1162103100			12,500,000.00	4,256,763.80	8,243,236.20
	011200000	Livestock Resources Management and Development	12,500,000.00	4,256,763.80	8,243,236.20
1162103300			22,000,000.00	22,000,000.00	0.00
	011200000	Livestock Resources Management and Development	22,000,000.00	22,000,000.00	0.00
1162103400			17,500,000.00	3,342,500.00	14,157,500.00
	011200000	Livestock Resources Management and Development	17,500,000.00	3,342,500.00	14,157,500.00
1162103500			15,000,000.00	15,000,000.00	0.00
	011200000	Livestock Resources Management and Development	15,000,000.00	15,000,000.00	0.00
1162103600			0.00	0.00	0.00
	011200000	Livestock Resources Management and Development	0.00	0.00	0.00
1162103700			0.00	0.00	0.00
	011200000	Livestock Resources Management and Development	0.00	0.00	0.00
1162104000			10,750,000.00	10,750,000.00	0.00
	011200000	Livestock Resources Management and Development	10,750,000.00	10,750,000.00	0.00
1162104200			300,000,000.00	300,000,000.00	0.00
	011200000	Livestock Resources Management and Development	300,000,000.00	300,000,000.00	0.00
		Grand Total	14,216,918,616.00	11,072,002,277.20	3,144,916,338.80

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

F.O 30

REPUBLIC OF KENYA

MINISTRY OF AGRICULTURE, LIVESTOCK AND IRRIGATION

STATE DEPARTMENT FOR LIVESTOCK

DEPOSIT

VOTE 1162

AS AT 30TH JUNE 2018

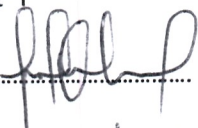
BALANCE AS PER BANK CERTIFICATE		12,670,054.45
LESS:		
PAYMENT IN CASH BOOK NOT YET REORDED IN BANK STATEMENT	(7,879,132.00)	
RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	(16,508,531.00)	(24,387,663.00)
ADD:		
PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	19,464,846.90	
RECEIPTS IN CASH BOOK NOT YET RECORDD IN BANK STATEMENT	5,858,804.10	25,323,651.00
BALANCE AS PER CASH BOOK		13,606,042.45

I certify that I have varified the balance in the bank statement with the balance in the cash book and that the above reconciliation is correct.

Prepared by: HARRISON A OCHIEL

Designation: Accountant

Signature:



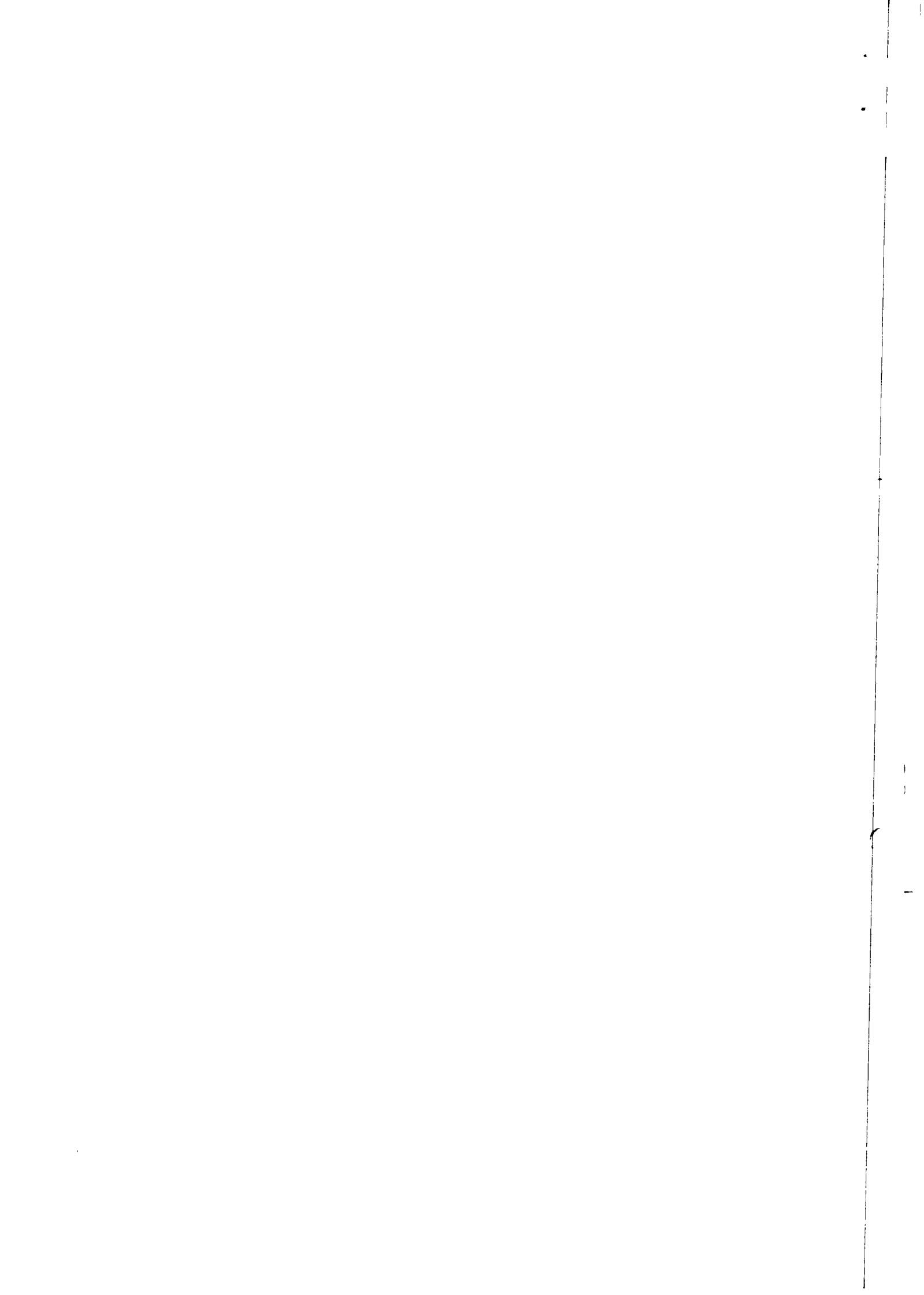
Date:

16/7/18



PAYMENT IN CASH BOOK NOT YET RECORDED IN
BANK STATEMENT

DATE	PAYEE	AMOUNT
30/6/2018	KENYA SCHOOL OF GOVERNMENT	320,000.00
6/9/2017	DORIS INOTI	146,240.00
	PATRICK MAINA	1,109,050.00
	CASTOR MUASARU	148,560.00
	GASPA ENG.	1,998,162.65
	DR RAPHAEL MAENDE	504,090.00
	DANIEL KETER	29,400.00
	DAVID GITHU	331,000.00
	WAMBUGU THOMAS	464,000.00
	DEVANI	123,000.00
	BRITAM	287,934.00
	M OPWORA	150,000.00
	AMURT HEALTHCARE	138,650.00
	PATRICK WATETE	193,200.00
	MORTRAGE ENT.	199,712.00
	DORCAS INOTI	348,176.00
	JOSEPH MUTURI	74,448.00
	KAMONDE NGUGI	353,600.00
	CLINIC ZACKI	220,910.00
	SAMUEL MUGO	739,000.00
	TOTAL	7,879,132.00



RECEIPTS IN CASH BOOK NOT YET RECORDD IN
BANK STATEMENT

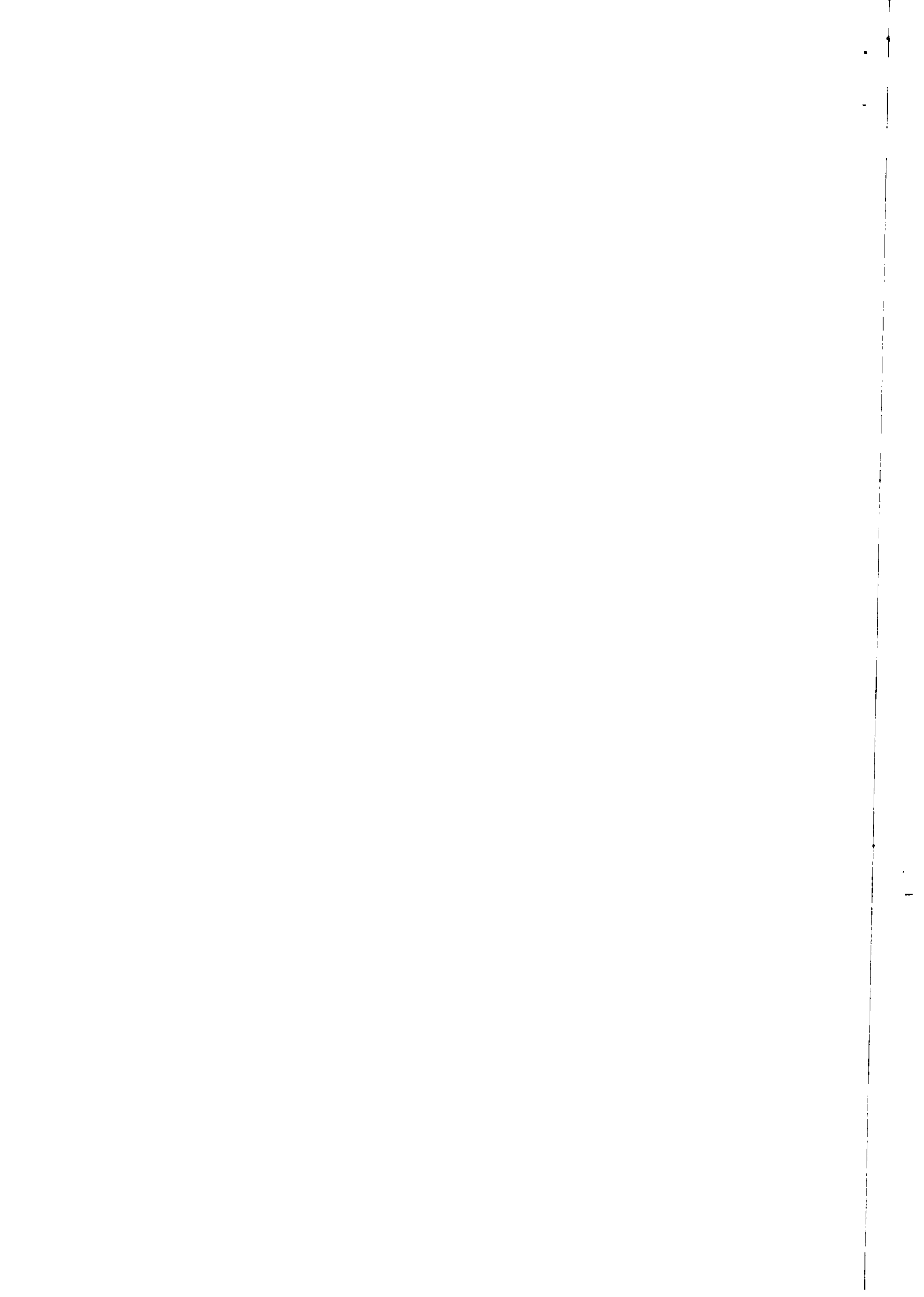
DATE	PAYEE	AMOUNT	BANK
29/6/2018		5,858,804.10	
	TOTAL	5,858,804.10	

RECEIPTS IN BANK STATEMENT NOT YET RECORDED
IN CASH BOOK

DATE	PAYEE	AMOUNT
22/11/2017		8,925,237.00
8/12/2017		1,731,630.00
14/3/2018		2,338,200.00
14/5/2018		1,410,244.00
27/6/2018		1,314,930.00
24/4/2018		788,289.00
	TOTAL	16,508,530.00

PAYMENT IN BANK STATEMENT NOT YET RECORDED IN
CASH BOOK

DATE	PAYEE	AMOUNT
31/8/2017	GASPAS ENG.	10,495,450.95
18/9/2017	FROZEN ACCOUNT	3,000.00
12/2/2018	DTI	8,925,237.00
	WITHHOLDING TAX	41,168.95
	TOTAL	19,464,856.90



PAYMENTS

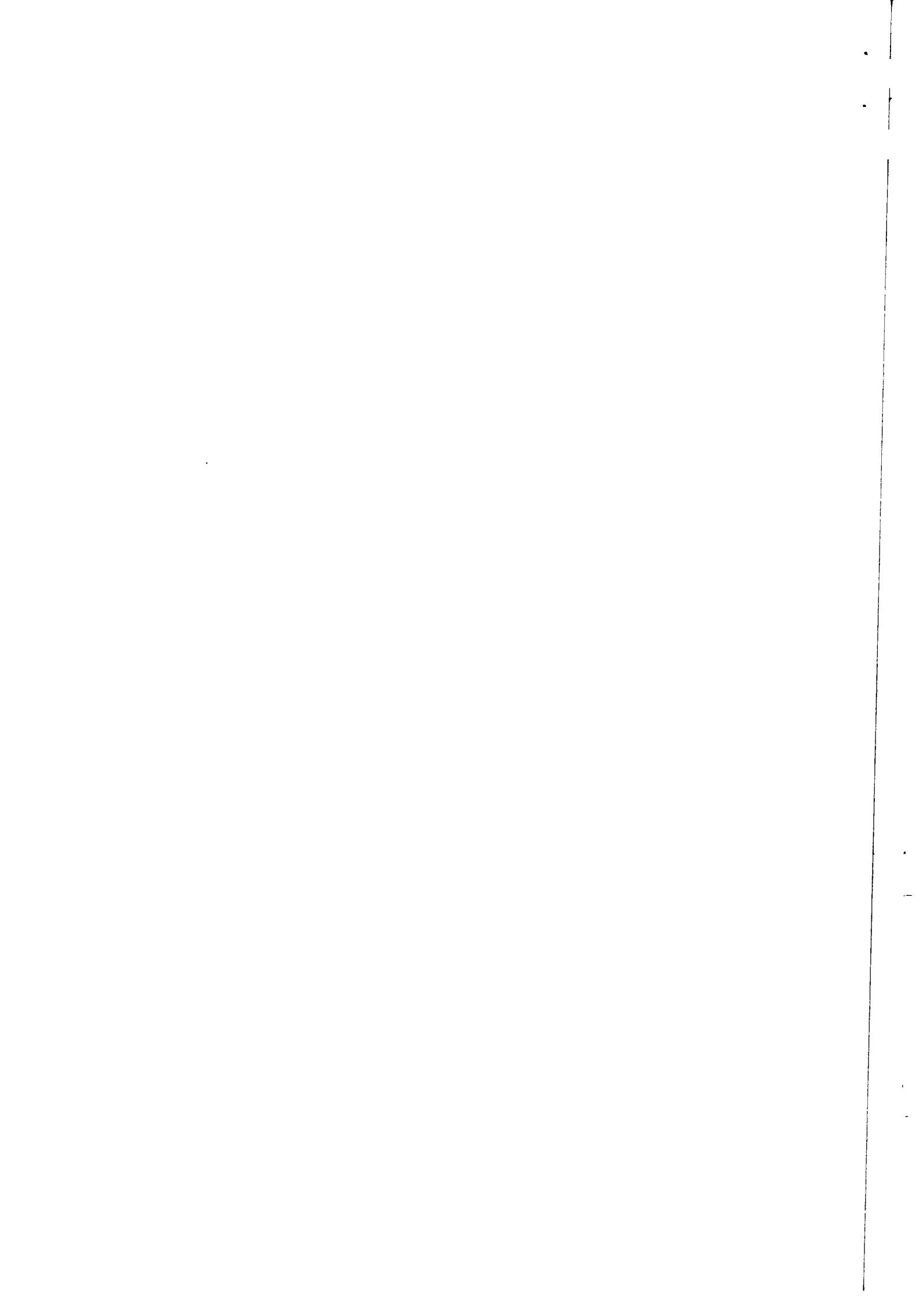
Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
22/06/18	SUBTOTAL B/F							124901800
6/3	MUGO SAMUEL	N-1162-261-000-1320303	03234	00080				73900000
6/3	TOTAL							198801800
8/3	GRAND TOTAL							853923835
24	TSMU							1052725635
24	RONALD US							
24	WOMENS TSMU							
24	LENA SETHO - VEB - VADROS							
24	THOMAS	F-361600 7320353	03361	0082				1439804245
24	THOMAS	F-361600 - 1320303	03292	0083				32000000
24	TSMU							47200000
24	BALANCES							79200000
24	LEONA TSMU							10010000
24								1360604245
24								10010000
24								1439804245

1. ATKINSON - Joseph M. Mwangi 12/7/2018

2. MEMBER - OLIVIA N. KIMATA 12/01/18

3. MEMBER - SYLA D. DUMBO 12/1/18

(Handwritten signature/initials)



REPUBLIC OF KENYA

DEPOSIT

Date...12/7/2018.....

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

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

.....30th June 2018.....

The Board, consisting of Names and official titles

Josphat W. Mwangi - Senior Assistant Secretary

Olyvia N. Kimata - Chief Accountant

Sylas O. Ogalo - Finance Officer

Assembled at the office of **Accountant Cash Office**

At..... 9.00 a.m..... (time) on the ...12th/07/2018.....

And the following cash produced:-

Notes	...Nil	...	...	...	...	Sh 100,100.00
Silver	...	...Nil	...	...	...	Sh
Copper	...	...Nil	...	...	...	Sh
Cheques (as per details on reverse)	...	...	...	...	...	Sh. 100,100.00

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

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

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

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

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

Cash on hand Sh. 100,100.00

Bank Account Sh 1,360,042.45

The Bank certificate of Balance showed a sum of Shs.15,539,545 Cts. 85.....

Standing to the credit of the account on 30/6/2018.....

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

Josphat W. Mwangi - Chairman

Olyvia Kimata - Secretary

Silas Otieno - Member of the Board

Date: 12th July 2018



E.O 30 REPUBLIC OF KENYA
MINISTRY OF AGRICULTURE, LIVESTOCK AND IRRIGATION
STATE DEPARTMENT FOR LIVESTOCK

RECURRENT BANK RECONCILIATION

VOTE 1162

AS AT 30TH J 0 JUNE 2018

BALANCE AS PER BANK CERTIFICATE		263,658.20
LESS:		
PAYMENT IN CASH BOOK NOT YET REORDED IN BANK STATEMENT	(3,664,798.00)	
RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	(153,350.00)	(3,818,148.00)
ADD:		
PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	665,565.00	
RECEIPTS IN CASH BOOK NOT YET RECORDD IN BANK STATEMENT	1,032,142.70	1,697,707.70
BALANCE AS PER CASH BOOK		1,856,781.95

I certify that I have varified the balance in the bank statement with the balance in the cash book and that the above reconciliation is correct.

Prepared by: HARRISON A OCHIEL

Designation: Accountant

Signature:

Date:

Harrison A Ochiel
16/7/18



PAYMENTS N CASH BOOK NOT YET RECORDED IN BANK STATEMENT

9/7/2017	INCOME TAX PAYE	222,300.00
14/12/2017	INCOME TAX PAYE	186,000.00
12/1/2018	INCOME TAX PAYE	58,990.00
	ROXI SCIENTIFICS	311,660.00
30/6/2018	INCOME TAX PAYE	409,488.00
30/6/2018	INCOME TAX PAYE	208,816.00
30/6/2018	INCOME TAX PAYE	1,062,985.00
30/6/2018	INCOME TAX PAYE	789,296.00
30/6/2018	INCOME TAX PAYE	289,296.00
30/6/2018	INCOME TAX PAYE	125,967.00
	TOTAL	3,664,798.00



RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	PAYEE	
30/12/2017	CASH DEPOSITS	153,350.00

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	PAYEE	
3/5/2018	MAKFRAX ENTERPRISES	299,565.00
3/5/2018	KABOSWA MOTORS	366,000.00
	TOTAL	665,565.00

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	PAYEE	
30/6/2018	DIRECT BANKING	235,600.00
30/6/2018	DIRECT BANKING	360,705.00
30/6/2018	DIRECT BANKING	76,235.00
30/6/2018	DIRECT BANKING	58,675.00
30/6/2018	DIRECT BANKING	213,652.80
30/6/2018	DIRECT BANKING	87,275.00
	TOTAL	1,032,142.80





REPUBLIC OF KENYA

RECURRENT

Date...12/7/2018.....

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

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

.....30th June 2018.....

The Board, consisting of Names and official titles

Josphat W. Mwangi - Senior Assistant Secretary

Olyvia N. Kimata - Chief Accountant

Sylas O. Ogalo - Finance Officer

Assembled at the office of **Accountant Cash Office**

At..... 9.00 a.m..... (time) on the ...12th/07/2018.....

And the following cash produced:-

Notes	...Nil	...	...	...	...	Sh 412,200.00
Silver	...Nil	...	...	...	...	Sh 45.50
Copper	...Nil	...	...	...	...	Sh 0.45
Cheques (as per details on reverse)		...	...			Sh...412,245.95

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

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

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

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

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

Cash on hand	...	...	...	...	Sh. 412,245.95
Bank Account	...	...	...	...	Sh <u>1,856,781.00</u>

The Bank certificate of Balance showed a sum of Shs.48,466,022 Cts. 70.....

Standing to the credit of the account on 30/6/2018.....

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

Josphat W. Mwangi - Chairman 
 Olyvia Kimata - Secretary 
 Silas Otieno - Member of the Board 

Date: 12th July 2018



F.O 30 REPUBLIC OF KENYA
MINISTRY OF AGRICULTURE, LIVESTOCK AND IRRIGATION
STATE DEPARTMENT FOR LIVESTOCK

DEVELOPMENT BANK RECONCILIATION

VOTE 1162

AS AT 30TH JUNE 2018

BALANCE AS PER BANK CERTIFICATE		8,020.30
LESS:		
PAYMENT IN CASH BOOK NOT YET REORDED IN BANK STATEMENT	(336,978.80)	
RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	(52,500.00)	
		(389,478.80)
ADD:		
PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	145,787.40	
RECEIPTS IN CASH BOOK NOT YET RECORDD IN BANK STATEMENT	194,724.40	
		340,511.80
BALANCE AS PER CASH BOOK		48,937.00

I certify that I have varified the balance in the bank statement with the balance in the cash book and that the above reconciliation is correct.

Prepared by: HARRISON A OCHIEL

Designation: Accountant I

Signature: 

Date: 16/7/18



DEVELOPMENT VOTE

PAYEMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	PAYEE	SHS	
30/6/2018	KSG		335,240.00
2/12/2017	NSSF		1,708.00
	TOTAL		336,948.00

RECEIPTS BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	PAEE	SHS	
16/5/2018	RTGS		52,500.00
	TOTAL		52,500.00

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

DATE	PAYEE	SHS	
5/7/2017	WITHHOLDING		12,087.40
30/8/2018	PATRICK AYOMA		30,000.00
5/4/2018	MBOONI WATER AND SEWARAGE CO.		103,700.00
	TOTAL		145,787.40

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DATE	PAYEE	SHS	
2/12/2017	PS SDL		194,724.40
	TOTAL		194,724.40



REPUBLIC OF KENYA

DEVELOPMENT

Date...12/7/2018.....

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

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

.....30th June 2018

The Board, consisting of Names and official titles

Josphat W. Mwangi - Senior Assistant Secretary

Olyvia N. Kimata - Chief Accountant

Sylas O. Ogalo - Finance Officer

Assembled at the office of **Accountant Cash Office**

At..... 9.00 a.m..... (time) on the ...12th/07/2018.....

And the following cash produced:-

Notes	...Nil	...	...	...	...	Sh 16,100.00
Silver	...	...Nil	...	...	...	Sh 19.00
Copper	...	...Nil	...	...	...	Sh
Cheques (as per details on reverse)	...	...	...	...	...	Sh....16,119.00

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

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

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

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

The cash Book reflected the following balances as at the close of business on the 30th June,2018.

Cash on hand	...	...	...	...	Sh. 16,119.00
Bank Account	...	...	...	...	<u>Sh 48,937.00</u>

The Bank certificate of Balance showed a sum of Shs.143,365,544 Cts. 25.....

Standing to the credit of the account on 30/6/2018.....

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

Josphat W. Mwangi - Chairman
Olyvia Kimata - Secretary
Silas Otieno - Member of the Board

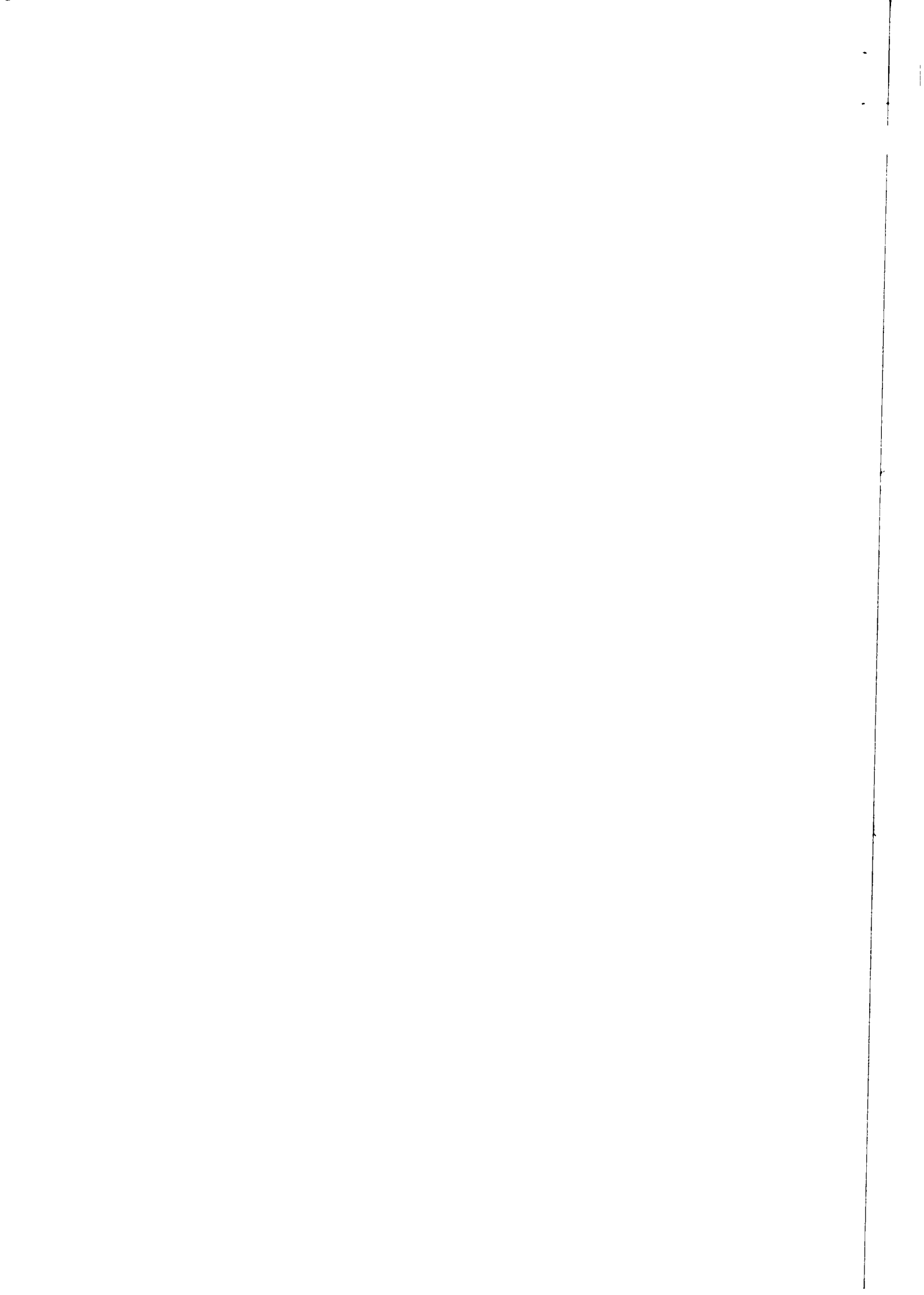
Date: 12th July 2018



DISTRICT EXPENDITURE ANALYSIS 2017/18

S/NO	Name of the Station	Amount Disbursed				4TH QTR	TOTAL	Amount accounted for as at 30 june 2018	Balance
		1st QTR	2nd QTR	3rd QTR	4TH QTR				
	RECURRENT								
1	Ahiti Ndomba	8,418,143	8,043,800	8,043,800	8,088,598	32,594,341	32,590,302	4,039	
2	Ahiti Nyahururu	5,024,842	4,717,685	4,717,685	4,745,926	19,206,138	19,186,538	19,601	
3	Meat Training Institute	5,609,496	5,340,123	5,340,123	5,355,195	21,644,937	21,643,594	1,343	
4	Griftu PTC-Eldas	2,176,065	1,832,645	1,832,645	29,871,098	35,712,453	35,712,452	1	
5	Narok PTC	934,747	804,171	804,171	807,764	3,350,853	3,298,804	52,049	
6	Dairy Training School Naivasha	5,148,987	4,872,933	4,872,933	4,887,917	19,782,770	19,491,564	291,206	
7	Mobile pastoral training unit -Isiold	1,145,482	993,327	993,327	1,070,266	4,202,402	4,200,349	2,053	
	Kiboko vector station	2,271,946	1,775,175	1,775,175	1,827,737	7,650,033	7,642,182	7,851	
8	Oyani Farm	1,197,606	1,097,286	1,097,286	1,107,412	4,499,590	4,495,627	3,963	
9	Marimba Farm	1,196,662	1,041,946	1,041,946	1,153,649	4,434,203	2,656,950	1,777,253	
10	Witu Farm	741,366	683,678	683,678	696,978	2,805,700	2,805,700	-	
11	Mwatate Farm	968,730	909,840	909,840	916,965	3,705,375	3,704,729	646	
12	Ngong Farm	2,714,245	2,659,298	2,659,298	2,819,619	10,852,460	10,852,460	-	
13	Machakos Farm	2,238,858	2,178,992	2,178,992	2,342,843	8,939,685	8,937,444	2,241	
14	Maseno Farm	1,759,186	1,699,420	1,699,420	1,863,271	7,021,297	5,433,586	1,587,711	
15	Naivasha sheep & Goat	983,998	908,198	908,198	923,630	3,724,024	3,697,947	26,077	
16	Marimanti sheep & Goat	623,095	565,995	565,995	579,700	2,334,785	2,311,948	22,837	
17	Kimose sheep & Goat	558,600	509,050	509,050	518,700	2,095,400	2,070,410	24,990	
18	Narok sheep & Goat	447,600	417,550	417,550	448,145	1,730,845	1,684,920	45,925	
19	Bachuma sheep & Goat	518,600	475,950	475,950	486,600	1,957,100	1,793,147	163,953	
20	Macalder sheep & Goat	552,495	516,795	516,795	527,445	2,113,530	2,090,193	23,337	
21	Kitengela sheep & Goat	455,030	428,290	428,290	455,940	1,767,550	1,724,620	42,930	
22	Matuga sheep & Goat	443,157	411,245	411,245	428,895	1,694,542	1,694,174	368	
23	Marindas sheep & Goat	523,625	493,675	493,675	504,225	2,015,200	1,895,348	119,852	
24	Garissa VIL	854,649	713,180	713,180	843,043	3,189,647	3,141,830	47,817	
25	Nakuru VIL	854,653	713,182	713,182	840,791	3,187,410	3,009,468	177,942	
26	Witu VIL	315,796	261,285	261,285	313,386	1,176,752	1,176,752	-	

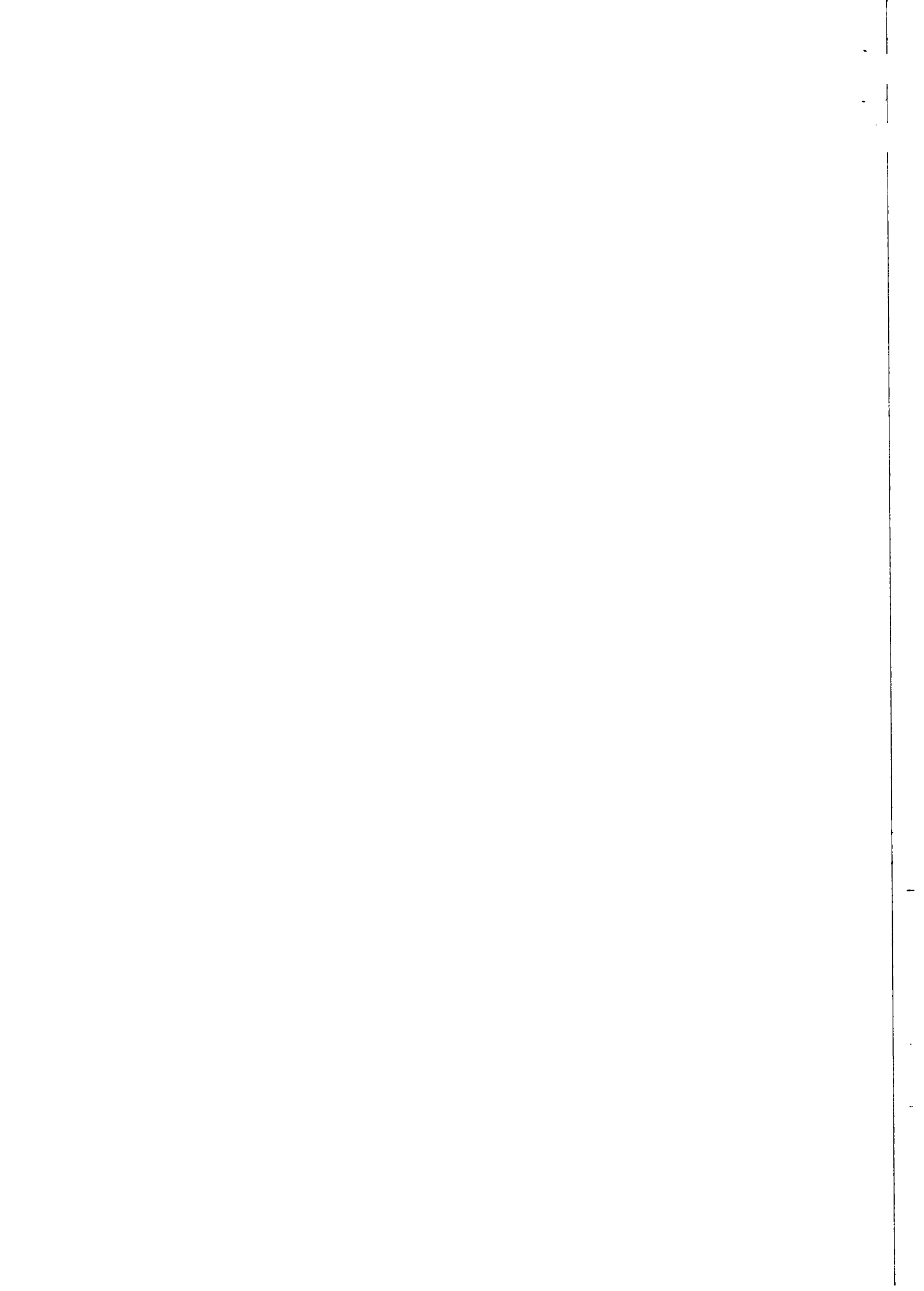
27	Ukunda VII	509,667	422,715	463,306	503,595	1,899,283	1,899,283	-
28	Mariakani VII	854,650	713,181	778,776	843,044	3,189,651	3,189,651	-
29	Karatina VII	854,651	713,179	778,775	843,042	3,189,647	3,189,647	-
30	Kericho VII	854,651	713,180	778,776	843,043	3,189,650	3,006,032	183,618
31	Eldoret VII	854,651	713,181	778,777	983,505	3,330,114	3,183,081	147,033
33	Regional Milk Analysis Lab-Naivasha	79,080	62,184	62,184	70,750	274,198	274,198	-
34	National Livestock Recording centre-Naivasha	326,789	258,239	258,239	280,746	1,124,013	1,123,302	711
35	Eldoret butterfat station	79,080	62,184	62,184	70,750	274,198	274,172	26
36	Maseno butterfat station	79,080	62,184	62,184	70,750	274,198	274,198	-
37	Mathira East butterfat station	79,080	62,184	62,184	70,750	274,198	274,198	1
38	Nakuru butterfat station	79,080	62,184	62,184	70,750	274,198	274,198	-
39	Voi butterfat station	79,080	62,184	62,184	70,750	274,198	273,192	1,006
	Mombasa Port	180,522	157,007	157,007	162,291	656,827		656,827
	Msa International Airport	60,522	37,007	37,007	42,291	176,827		176,827
	Kisumu regional office	121,047	74,015	74,015	84,584	353,661		353,661
	Lungalunga border post	121,047	74,015	74,015	84,584	353,661		353,661
	Busia Malaba Border	121,047	74,015	74,015	84,584	353,661		574
	Namanga border post	121,047	74,015	74,015	84,584	353,661		353,661
	Taveta border post	121,047	74,015	74,015	84,584	353,661		829
	DEVELOPMENT							6,674,419
1	Ahiti Ndomba	22,000,000	-	-	-	22,000,000	21,999,970	30
2	Ahiti Nyahururu	12,750,000	-	-	-	12,750,000	12,749,999	1
3	Meat Training Institute	13,000,000	-	-	-	13,000,000	12,999,999	1
4	Griftu PTC-Eldas	14,750,000	3,500,000	-	7,000,000	25,250,000	25,249,999	1
5	Narok PTC	6,500,000	1,500,000	-	3,000,000	11,000,000	10,998,580	1,420
6	Dairy Training School Naivasha	3,750,000	-	-	-	3,750,000	3,749,517	483
	Kiboko vector station	8,500,000	-	-	-	8,500,000	8,499,305	695
7	Oyani Farm	2,950,000	1,250,000	-	-	4,200,000	2,949,110	1,250,890
8	Marimba Farm	1,400,000	400,000	-	-	1,800,000	1,800,000	-
9	Witu Farm	2,650,000	1,550,000	-	-	4,200,000	2,650,000	1,550,000
10	Mwarate Farm	7,500,000	2,550,000	-	-	10,050,000	7,500,000	2,550,000



OUTSTANDING IMPREST REGISTER

26-SEP-18 01:13 PM

FROM DATE:01-JUL-2017		TO DATE:30-JUN-2018		For: <u>State Department for Livestock</u>
NO	Particulars	Desgination	Amount	
1978038750	JAMES OMWENGA MAISIBA	N.A.	19,300.00	
1988007280	SAMUEL KABOCHI KAMAU	SDL Chief Principal Zoologist	214,445.00	
1989103885	CATHERINE NTINYARI KIMATHI	N.A.	172,800.00	
1991057781	NGUGI KAMONDE	N.A.	224,720.00	
1992017530	EMILY NGENDO BORO	N.A.	381,400.00	
1994000589	PATRICK MOKAYA OMBAYE	N.A.	68,200.00	
1994071996	JOHN KIBE MACHARIA	N.A.	30,800.00	
1996113558	NJERI PHYLLIS JOSEPH	N.A.	33,500.00	
1997041275	CHRISTOPHER HUMPHREY WANGA	N.A.	93,200.00	
1997049126	SAMUEL GITAU MUGO	N.A.	1,193,000.00	
1997049207	DAVID THUO GITHU	N.A.	331,000.00	
2004020793	LUCAS OWINO OLANGO	N.A.	22,600.00	
2006043462	MARTIN KAITHIA MUNGANIA	N.A.	45,400.00	
2006057788	ISAIAH KIPKOECH KIBICHII	N.A.	82,600.00	
2007047956	GORDON OTIENO ANDIEGO	SDL SCMA 3	176,500.00	
2009011854	LUCAS MUGO KIBANGA	N.A.	53,000.00	
2009053589	JAPHETH CHERUIYOT NGETICH	N.A.	117,800.00	
2009111565	DAVID OCHIENG PALLA	N.A.	10,000.00	
2010032211	ALEX KADENGE MUHALIA	N.A.	210,100.00	
2010036663	PATRICK MAINA NDEGE	N.A.	1,189,050.00	
2011001360	MERCY NJOKI MAINA	N.A.	431,850.00	
2012033999	JOHN MWANGI KIMIRAH	N.A.	21,000.00	
Total			5,122,265.00	



ANALYSIS OF DEPOSITS FY 2017/18		
1	Ketraco	455,149.00
2	SDCP	1,059,167.00
3	KENTTEC	100,000.00
4	Peartek	1,000,034.95
5	Techniques General Suuplies	3,150,000.00
6	Ahiti Kabete	6,178,155.90
7	Cheboi Building contractors	55,766.55
8	Kap M Enterprises	138,000.00
9	Marphen engineering	135,073.80
10	Wamunyoro investment co.ltd	962,262.90
11	Benyton enterprises	314,698.70
12	Dynamic general construction	597,620.00
13	KAPAP	701,752.00
14	KRA	87,457.85
15	Dictous Ltd	300,000.00
16	Muamala Enterprises	178,089.00
	Total	15,413,227.65





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

Kenya Tsetse & Trypanosomiasis Eradication Council (KENTTEC)

The State Department for Livestock wishes to confirm the amounts disbursed to you as at 30th June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts received and populate column E in the table below.

Please sign and stamp this request in the space provided and return it to us.

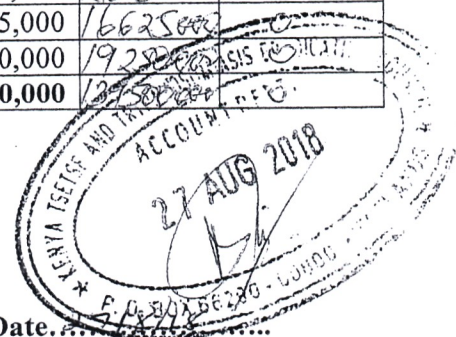
Confirmation of amounts received by Kenya Kenya Tsetse & Trypanosomiasis Eradication Council (KENTTEC) as at 30 th June 2018							
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Livestock as at 30 th June 2018			TOTAL (D)	Amount Received as at 30 th June 2018 (E)	Differences (F)
		Recurrent (A)	Development (B)	Inter-minis terial (C)			
A858266	Sep 2017	19,250,000	-	-	19,250,000	19,250,000	0
A858263	Sep 2017	-	62,500,000	-	62,500,000	62,500,000	0
A858394	Dec 2017	19,250,000	-	-	19,250,000	19,250,000	0
A943116	Feb 2018	2,625,000	-	-	2,625,000	2,625,000	0
A941614	May 2018	16,625,000	-	-	16,625,000	16,625,000	0
A943118	Feb 2018	19,250,000	-	-	19,250,000	19,250,000	0
TOTAL		77,000,000	62,500,000		139,500,000	139,500,000	

Confirm that the amounts shown above are correct as of the date indicated

Head of Accounts Department:

Name. FENNINAH W. NDIRANKU Sign. [Signature] Date. 27/8/2018

Yours Sincerely



CC: Director General Accounting Services and Quality Assurance, National Treasury





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

Agricultural Development Corporation

The State Department for Livestock wishes to confirm the amounts disbursed to you as at 30th June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts received and populate column E in the table below.

Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Agricultural Development Corporation as at 30 th June 2018							
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Livestock as at 30 th June 2018				Amount Received as at 30 th June 2018 (E)	Differences (F)
		Recurrent (A)	Development (B)	Inter-ministerial (C)	TOTAL (D)		
A858261	Sep 2017	-	25,000,000	-	25,000,000	25,000,000	Nil
A943124	Jan 2018	75,000,000	-	-	75,000,000	75,000,000	Nil
A943113	Feb 2018	37,500,000	-	-	37,500,000	37,500,000	Nil
TOTAL		112,500,000	25,000,000	-	137,500,000		

Confirm that the amounts shown above are correct as of the date indicated

Head of Accounts Department:

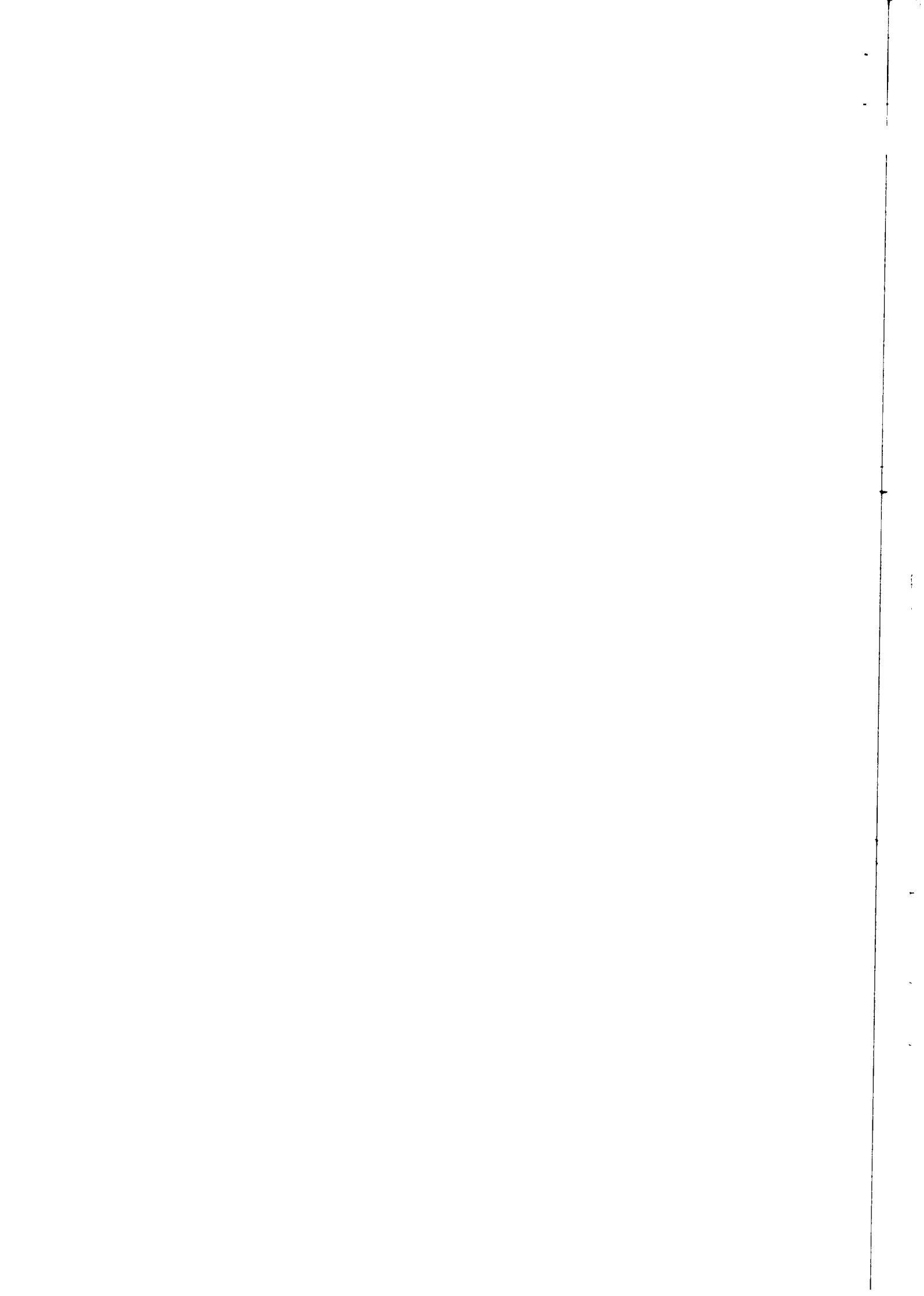
Name. FENNINAH W. NDIRANSU Sign. [Signature] Date. 27/8/2018

Yours Sincerely

[Signature]

AGRICULTURAL DEVELOPMENT CORPORATION
P. O. Box 47101 - 00100,
NAIROBI

CC: Director General Accounting Services and Quality Assurance, National Treasury





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

Kenya Veterinary Vaccines Production (KEVEVAPI)

The State Department for Livestock wishes to confirm the amounts disbursed to you as at 30th June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts received and populate column E in the table below.

Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kenya Veterinary Vaccines Production as at 30 th June 2018							
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Livestock as at 30 th June 2018				Amount Received as at 30 th June 2018 (E)	Differences (F)
		Recurrent (A)	Development (B)	Inter-ministerial (C)	TOTAL (D)		
A858262	Nov 2017	-	112,500,000	-	112,500,000		
A858392	Dec 2017	-	112,500,000	-	112,500,000		
A943120	Feb 2018	-	112,500,000	-	112,500,000		
A941526	Jun 2018	-	48,172,500	-	48,172,500		
TOTAL		-	385,672,500	-	385,672,500		

Confirm that the amounts shown above are correct as of the date indicated

Head of Accounts Department:

Name: PENNINAH W. NDIRANGU Sign: [Signature] Date: 28/8/2018

KENYA VETERINARY VACCINES
PRODUCTION INSTITUTE
P.O. BOX 55260 - 00200
NAIROBI, KENYA.

Yours Sincerely

CC: Director General Accounting Services and Quality Assurance, National Treasury





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

Kenya Dairy Board

The State Department for Livestock wishes to confirm the amounts disbursed to you as at 30th June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts received and populate column E in the table below.

Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kenya Dairy Board as at 30 th June 2018						
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Livestock as at 30 th June 2018			Amount Received as at 30 th June 2018 (E)	Difference (F)
		Recurrent (A)	Development (B)	Inter-ministerial (C)			TOTAL (D)
A858270	Sep 2017	9,725,000	-	-	9,725,000	9,725,000
A858397	Dec 2017	9,725,000	-	-	9,725,000	9,725,000
A943115	Feb 2018	9,725,000	-	-	9,725,000	9,725,000
A941612	May 2018	9,725,000	-	-	9,725,000	9,725,000
A858260	Sep 2017		22,000,000		22,000,000	22,000,000
TOTAL		38,900,000	22,000,000	-	60,900,000	60,900,000

KENYA DAIRY BOARD
 Confirmed
 P. O. Box 30406 - NAIROBI
 27 AUG 2018

Confirm that the amounts shown above are correct as of the date indicated

Head of Accounts Department:

Name: JENNIFER W. NDIRANGU Sign: [Signature] Date: 27/8/2018

Yours Sincerely

CC: Director General Accounting Services and Quality Assurance, National Treasury





URGENT

KENYA VETERINARY BOARD
30 AUG 2018



STATE DEPARTMENT OF LIVESTOCK
SENIOR CHIEF FINANCE OFFICER
30 AUG 2018
RECEIVED
Box 54188-00100 NAIROBI

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

Kenya Veterinary Board

The State Department for Livestock wishes to confirm the amounts disbursed to you as at 30th June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts received and populate column E in the table below.

Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kenya Veterinary Board as at 30 th June 2018							
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Livestock as at 30 th June 2018				Amount Received as at 30 th June 2018 (E)	Differences (F)
		Recurrent (A)	Development (B)	Inter-ministerial (C)	TOTAL (D)		
A858270	Sep 2017	2,625,000	-	-	2,625,000	2,625,000	—
A858396	Nov 2017	2,625,000	-	-	2,625,000	2,625,000	—
A941529	Jun 2018	19,100,000	-	-	19,100,000	19,100,000	—
A941613	May 2018	5,250,000	-	-	5,250,000	5,250,000	—
A858333	Sep 2017	-	15,000,000	-	15,000,000	15,000,000	—
TOTAL		29,600,000	15,000,000	-	44,600,000	44,600,000	—

Confirm that the amounts shown above are correct as of the date indicated

Head of Accounts Department:

Name BENJAMIN W. NDURANSU Sign [Signature] Date 28/8/2018

Yours Sincerely

KENYA VETERINARY BOARD
P. O. BOX 513 - 00605,
UTHIRU.
Tel: 0722-305253 / 0701-581718
E-mail: info@kenyavetboard.or.ke

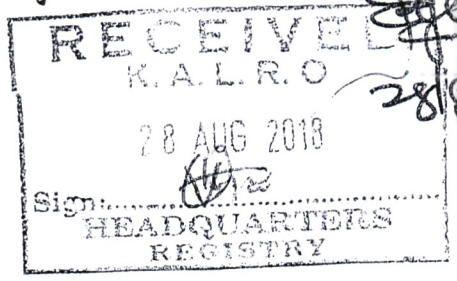
CC: Director General Accounting Services and Quality Assurance, National Treasury





D4

Att: Ag. Dir. Finance



MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES
STATE DEPARTMENT OF LIVESTOCK

Kenya Agricultural and Livestock Research Organization (KARLO)

The State Department for Livestock wishes to confirm the amounts disbursed to you as at 30th June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts received and populate column E in the table below.

Please sign and stamp this request in the space provided and return it to us.

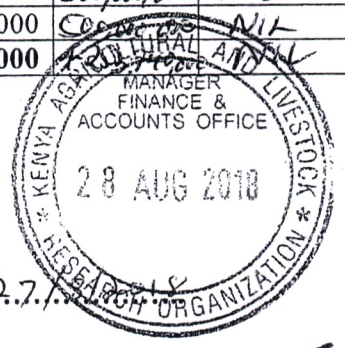
Confirmation of amounts received by Kenya Agricultural and Livestock Research Organization (KARLO) as at 30 th June 2018							
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Livestock as at 30 th June 2018				Amount Received as at 30 th June 2018 (E)	Differences (F)
		Recurrent (A)	Development (B)	Inter-ministerial (C)	TOTAL (D)		
A858461	Oct 2017		10,750,000	-	10,750,000	10,750,000	NIL
A943121	Jan 2018	250,000,000	-	-	250,000,000	250,000,000	NIL
A943119	Feb 2018	735,747,500	-	-	735,747,500	735,747,500	NIL
A941610	May 2018	735,747,500	-	-	735,747,500	735,747,500	NIL
A858267	Aug 2018	735,747,500	-	-	735,747,500	735,747,500	NIL
A858393	Nov 2017	985,747,500	-	-	985,757,500	985,757,500	NIL
A941621	May 2018	-	300,000,000	-	300,000,000	300,000,000	NIL
A941528	Jun 2018	500,000,000	-	-	500,000,000	500,000,000	NIL
TOTAL		3,942,990,000	310,750,000	-	4,253,740,000	4,253,740,000	NIL

Confirm that the amounts shown above are correct as of the date indicated

Head of Accounts Department:

Name: FENNIMAH W. NDIRANSU Sign: [Signature] Date: 27/8/2018

Yours Sincerely



CC: Director General Accounting Services and Quality Assurance, National Treasury

[Signature] 28/8/18





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

Kenya Genetic Resource Centre

The State Department for Livestock wishes to confirm the amounts disbursed to you as at 30th June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts received and populate column E in the table below.

Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kenya Genetic Resource Centre as at 30 th June 2018							
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Livestock as at 30 th June 2018				Amount Received as at 30 th June 2018 (E)	Differences (F)
		Recurrent (A)	Development (B)	Inter-ministerial (C)	TOTAL (D)		
A858268	Sep 2017	1,500,000	-	-	1,500,000	1,500,000	-
A858395	Nov 2017	1,500,000	-	-	1,500,000	1,500,000	-
A943117	Feb 2018	1,500,000	-	-	1,500,000	1,500,000	-
A941617	May 2018	1,500,000	-	-	1,500,000	1,500,000	-
A858264	Sep 2017	-	25,000,000	-	25,000,000	25,000,000	-
TOTAL		6,000,000	25,000,000	-	31,000,000	31,000,000	-

Confirm that the amounts shown above are correct as of the date indicated

Head of Accounts Department:

Name: PENNINA W. NDURANGU Sign: [Signature] Date: 27/8/2018

Yours Sincerely

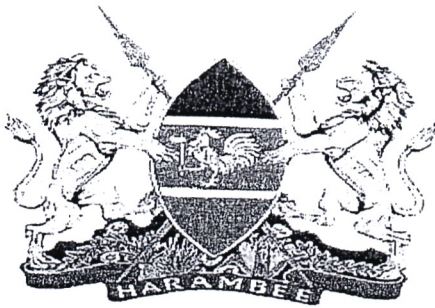
DR. DAVID KIOS (M.D)

CC: Director General Accounting Services and Quality Assurance, National Treasury

**DR. DAVID K. KIOS
MANAGING DIRECTOR
KAGRC**



(123)



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

Kenya Meat Commission

The State Department for Livestock wishes to confirm the amounts disbursed to you as at 30th June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts received and populate column E in the table below.

Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kenya Meat Commission as at 30 th June 2018							
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Livestock as at 30 th June 2017				Amount Received as at 30 th June 2017 (E)	Differences (F)
		Recurrent (A)	Development (B)	Inter-ministerial (C)	TOTAL (D)		
A943125	Jan 2018	65,000,000	-	-	65,000,000		
A943114	Feb 2018	32,500,000	-	-	32,500,000		
A858142	Sep 2017	-	125,000,000	-	125,000,000		
TOTAL		97,500,000	125,000,000	-	222,500,000		

Confirm that the amounts shown above are correct as of the date indicated

**CHIEF ACCOUNTANT
KENYA MEAT COMMISSION
P. O. Box 12 - 00204, ATHI RIVER**
Date:
Sign:

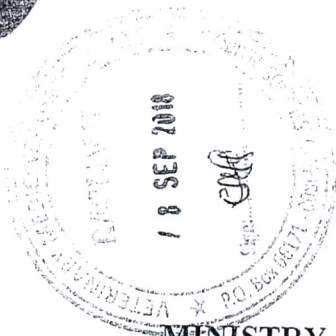
Head of Accounts Department:

Name: PENNARH W. NDIRANDU Sign: [Signature] Date: 27/8/2018

Yours Sincerely

CC: Director General Accounting Services and Quality Assurance, National Treasury





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

Veterinary Medicine Directorate

The State Department for Livestock wishes to confirm the amounts disbursed to you as at 30th June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts received and populate column E in the table below.

Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Veterinary Medicine Directorate as at 30 th June 2018							
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Livestock as at 30 th June 2018				Amount Received as at 30 th June 2018 (E)	Differences (F)
		Recurrent (A)	Development (B)	Inter-ministerial (C)	TOTAL (D)		
A941527	Jun 2018	36,800,000	-	-	36,800,000	36,800,000	-
TOTAL		36,800,000	-	-	36,800,000	36,800,000	-

Confirm that the amounts shown above are correct as of the date indicated

Head of Accounts Department:

Name: PENNINAH W. NDIRANGU Sign: [Signature] Date: 18/9/18

Yours Sincerely

CC: Director General Accounting Services and Quality Assurance, National Treasury

I hereby confirm that the amounts shown above are correct as of the date indicated.

[Signature]
DR. MAITHWA A. SONGEK
 AG. CEO, VETERINARY MEDICINES COUNCIL

Department of Health and Human Services
 State Department for Livestock and Poultry Inspection
 Veterinary Medicine Department

Item	Quantity	Unit Price	Total
1.000000	1.000000	35.000000	35.000000
2.000000	1.000000	35.000000	35.000000
3.000000	1.000000	35.000000	35.000000
4.000000	1.000000	35.000000	35.000000
5.000000	1.000000	35.000000	35.000000
6.000000	1.000000	35.000000	35.000000
7.000000	1.000000	35.000000	35.000000
8.000000	1.000000	35.000000	35.000000
9.000000	1.000000	35.000000	35.000000
10.000000	1.000000	35.000000	35.000000
11.000000	1.000000	35.000000	35.000000
12.000000	1.000000	35.000000	35.000000
13.000000	1.000000	35.000000	35.000000
14.000000	1.000000	35.000000	35.000000
15.000000	1.000000	35.000000	35.000000
16.000000	1.000000	35.000000	35.000000
17.000000	1.000000	35.000000	35.000000
18.000000	1.000000	35.000000	35.000000
19.000000	1.000000	35.000000	35.000000
20.000000	1.000000	35.000000	35.000000
21.000000	1.000000	35.000000	35.000000
22.000000	1.000000	35.000000	35.000000
23.000000	1.000000	35.000000	35.000000
24.000000	1.000000	35.000000	35.000000
25.000000	1.000000	35.000000	35.000000
26.000000	1.000000	35.000000	35.000000
27.000000	1.000000	35.000000	35.000000
28.000000	1.000000	35.000000	35.000000
29.000000	1.000000	35.000000	35.000000
30.000000	1.000000	35.000000	35.000000
31.000000	1.000000	35.000000	35.000000
32.000000	1.000000	35.000000	35.000000
33.000000	1.000000	35.000000	35.000000
34.000000	1.000000	35.000000	35.000000
35.000000	1.000000	35.000000	35.000000
36.000000	1.000000	35.000000	35.000000
37.000000	1.000000	35.000000	35.000000
38.000000	1.000000	35.000000	35.000000
39.000000	1.000000	35.000000	35.000000
40.000000	1.000000	35.000000	35.000000
41.000000	1.000000	35.000000	35.000000
42.000000	1.000000	35.000000	35.000000
43.000000	1.000000	35.000000	35.000000
44.000000	1.000000	35.000000	35.000000
45.000000	1.000000	35.000000	35.000000
46.000000	1.000000	35.000000	35.000000
47.000000	1.000000	35.000000	35.000000
48.000000	1.000000	35.000000	35.000000
49.000000	1.000000	35.000000	35.000000
50.000000	1.000000	35.000000	35.000000
TOTAL	50.000000	35.000000	1750.000000