

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

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THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR LIVESTOCK

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



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

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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1. Key Entity Information and Management

(a) Background Information

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

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

Vision: A sustainable and prosperous livestock sector

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

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

(b) Key Management

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

1. Cabinet Secretary's Office
2. Principal Secretary's Office
3. Directorate of Veterinary Services
4. Directorate of Livestock Policy Research and Regulation
5. Directorate of Livestock Research and Market Development

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

Audit and Finance Committee Activities

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

Finance Committee Activities

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

Parliamentary Committee Activities

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

Development Partners

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

(e) Entity Headquarters

P.O. Box 34188-00100

KilimoHouse

Cathedral Road

NAIROBI, KENYA

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Entity Contacts

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

E-mail: ps@livestock.go.ke

Website: www.kilimo.go.ke

(f) Entity Bankers (all banks)

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

(g) Independent Auditors

Auditor - General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. Statement by the Cabinet Secretary

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

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

The State Department for Livestock implemented the Livestock Resources Management and Development Programme which had five (5) sub-programmes namely; Livestock Policy Development and Capacity Building; Livestock Production and Management; Livestock Products Value Addition and Marketing; Food Safety and Animal Products Development; and Livestock Diseases Management and Control. The programmes were aligned to the Agricultural Sector Transformation and Growth Strategy (ASTGS) 2019-2029, existing agricultural policies and other regional and international commitments such as the Sustainable Development Goals (SDGs), especially SDG No. 2 on ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture; Africa Agenda, 2063; and Comprehensive Africa Agricultural Development Programme (CAADP). It also takes cognizance of the UN global Food Systems Transformation Agenda 2030 as an emerging opportunity for Kenya on climate change aspects which have direct impact on agriculture.

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

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

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

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

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

Signed: _____



Date: _____



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

3. Statement by the Principal Secretary / Accounting Officer



Mr. Harry K. Kimtai, CBS

During the period under review, the State Department for Livestock continued to implement Kenya Vision 2030 which identifies agricultural sector as a key drivers of the economic pillar expected to drive the economy to the projected 10 percent economic growth annually. In the implementation of Government “Big Four” agenda, livestock sub sector is a key driver in realizing 100% national food and nutrition security while providing raw materials for agro-industries in livestock value chains. At the global scene, the livestock industry contributes to attainment of SDGs especially SDG No. 2 on ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture.

To actualize its economic significance and role in national development, the State Department for Livestock (SDL) implemented the Livestock Resources Management and Development Programme which had five (5) sub-programmes namely; Livestock Policy Development and Capacity Building; Livestock Production and Management; Livestock Products Value Addition and Marketing; Food Safety and Animal Products Development; and Livestock Diseases Management and Control.

The approved budget for SDL for the FY 2021/22 was the total budget allocation was KShs. 6,475.9 million which included KShs. 3,614.8 million for recurrent budget and KShs. 2,861.1 million for development budget. The actual expenditure for the year was KShs. 5,565.8 million resulting in fund absorption level of 85.9%. The recurrent under expenditure was as a result of non-absorption of KShs. 300 Million for drought mitigation as well as shortfall in AIA collection by KEVEVAPI (KShs. 148 Million), while development budget was affected by non-absorption of funds allocated for insurance premiums under KLIP (KShs. 241 Million) during supplementary I which constraint signing a new contract since the funds were availed towards the end of the Financial Year. In addition to underutilization of funds for field stations (KShs. 171 Million) which did not get exchequer for 2nd half AIEs. Further, KeLCOP (KShs. 66 Million) and TWENDE (KShs. 25Million) projects which were new projects during the period did not exhaust their allocations.

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To create an enabling environment for the growth of the livestock sub sector, Sessional Paper No.2 of 2020 on Veterinary Policy and Sessional Paper No.3 of 2020 on Livestock Policy was in Parliament for approval; Livestock Bill 2020 was developed and in Parliament for enactment; Development of a Livestock Master Plan was on-going in collaboration with County Governments, development partners and other stakeholders; Animal Health Bill, Veterinary Public Health Bill and Animal Welfare and Protection Bill were approved by Cabinet; Livestock Identification and Traceability Regulations were finalized; Livestock Research Agenda Strategy was finalized; and Framework for the implementation of Sessional Paper No.2 of 2020. To strengthen institutional capacity for the livestock industry, 130 staff were trained, 828 students graduated from livestock sub sector training institutions and 797 animal health interns were engaged. This is addition to infrastructure modernization at reference and regional veterinary investigation laboratories, livestock industry training institutions, farms and stations. Establishment of Kenya Veterinary Board Resource was at 72% completion levels while Kenya Dairy Laboratory Complex was at 52% completion level.

To increase livestock production and productivity, the State Department for Livestock completed construction of a hatchery and poultry house at Marimanti for multiplication of indigenous chicken; pig multiplication units at Ngong veterinary farm under AHITI Kabete and Dairy Training Institute in Naivasha were completed; 995 certified breeding stock for rabbits were produced and distributed to farmers; 1,712 bee colonies were produced and distributed to stakeholders and one bee bulking site was established aimed at promoting apiculture value chain.

To promote livestock and livestock products market access, establishment Livestock Export Zone at Bachuma, TaitaTaveta County was at 72% completion rate. To enhance beef production and marketing, a model feedlot at Chemongoch in Baringo County was developed to 90 per cent completion level and feedlots technical guidelines developed. To promote agro-industry, formal marketed milk for processing increased from 684 million litres valued at KShs 23,953 million in 2021 to 801.9 million litres valued at KShs 30,472.6 million in 2022 which was attributed to stable farm gate prices. To increase investment on hides, skins, leather and leather products industry, infrastructure were developed at Leather Industrial Park in Kinanie, Machakos which includes Common Effluent Treatment Plant developed at 70% completion level, industrial warehouse was at 65% completion level and two boreholes were drilled for effective water supply. Access roads, electricity, perimeter fences and water systems were also developed by multi-agency institutions at Leather Industrial Park.

To promote food safety and animal products development, 215 honey samples were analysed; 32 food and feed processing facilities were inspected; 677 Bee keeping value chain actors capacity built and 6,041 milk samples were analysed for breed improvement. To ensure compliance to milk quality and safety, on average 4,992milk handling premises inspected were inspected and 73,212 milk quality and safety tests were conducted annuallyand Kenya Dairy Laboratory Complex was at 52% completion level. To ensure safety of veterinary medicines, 8 Manufacturers of veterinary

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medicines audited for Good Manufacturing Practices (GMP); an average of 367 veterinary pharmacies licensed and 1,859 veterinary medicines retained.

To enhance livestock disease and pest control, the capacity of the Kenya Veterinary Vaccine Production Institute continued to be enhanced to comply with Good Manufacturing Practices and to ensure availability of vaccines for timely response in disease control. During the period, 16.4 million assorted vaccines were produced and availed to livestock keepers. To enhance livestock disease diagnosis, the construction and equipping of the Bio-Safety Level 3 Laboratory attained 82% completion level.

Despite its economic significance, the sector didn't realize its full potential due to limitations ranging from emerging issues and challenges. The emerging issues include: COVID-19 pandemic that effected livestock value chains which include interruption of input supply, reduction in demand from hospitality industry, movement restrictions which affected trade. Climate change increased frequency of drought resulting in reduced production and productivity, inadequate livestock feeds. Cybercrime posed a threat to the integrity of major automation processes which include certification systems for the export and import of animals and animal products, and Livestock Identification and Traceability System, among others.

The challenges that constrained the expected sub sector outputs were: Inadequate budgetary allocation, human resources, and austerity measures affecting projects implementation; Weak collaboration between the National and County governments specifically on data/information for decision making; High cost of inputs for livestock production; Inadequate markets and marketing infrastructure; Prevalence livestock of pest and diseases; Inadequate quality control systems affecting production and trade; Inadequate policy, legislative and institutional arrangement Lengthy timelines in policy formulation processes coupled by constrained budgetary resources; limited access to financial and insurance services due to high interest rates and risk associated in agricultural lending; Limited collaboration and coordination among agricultural research institutions; and low adoption of researched technologies.

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

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industry training institutions and a farms/stations; Promote adoption of science and superior genetic and technologies in livestock production; and facilitate investments in agro-processing hubs to create markets for agricultural produce.

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

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

Signed: _____



Date: _____

20/12/2022

Harry Kimtai, CBS

Principal Secretary,

State Department for Livestock,

Ministry of Agriculture, Livestock, Fisheries and Co-operatives

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

4.1 Guidance

Programme: Livestock Resources Management and Development

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

4.2 Introduction

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

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

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

4.3 Progress on the Attainment of Strategic Objectives through Performance Contracting

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

Progress on the Attainment of Strategic Objectives

| Program | Strategic Objective | Outcome | Indicator | Performance | Comments |
|--|--|---|--|---|--|
| Livestock Resources Management and Development | Strengthen policy, legal and institutional Capacity; | Enabling environment for livestock industry development | Livestock Policies developed/ Reviewed | Livestock and Veterinary Polices Implementation Framework developed | To guide implementation of the Livestock and Veterinary Polices. |
| | | Improve and modernize | Livestock Acts/Bills | Animal Health Bill, Veterinary Public | The Bills, awaits forwarding to Attorney |

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

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

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

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

5. Environmental and Sustainability Reporting

a) Sustainability Strategy and Profile

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

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

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

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

c) Employee Welfare

1. Recruitment and Hiring process

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

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

2. Improving skills and Managing careers

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

3. Appraisal and Rewards Systems

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

d) Operational practices

Responsible supply chain and supplier relationship was observed through:

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

e) Community Engagements-

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

Local communities assist the State Department with information that support livestock disease surveillance. On the other hand, the State Department supports County Government and local communities by providing drugs to manage the livestock diseases. The Government has in the last one year distributed two million doses of Sheep and Goat Plague (Pestes des Petit Ruminants -PPR) vaccines. Through this effort the Government has joined the globe in its journey towards the eradication of Sheep and Goat Plague by 2030.

The State Department has also been working with County Governments and local communities to combat Foot and Mouth Disease outbreaks. It has been building the capacity of county governments to help in the management of the disease through distribution of drugs, sharing of information and putting in place disease control measure.

The Government has been sharing its experiences and best practices with its stakeholders particularly livestock farmers by hosting them during its “Exhibitions and Open Days”. This is an opportunity for the livestock farmers to learn from experts in the livestock sector. Livestock farmers are also able to access improved livestock breeds

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from the Government Livestock Breeding facilities.

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

6. Statement of Management Responsibilities

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

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

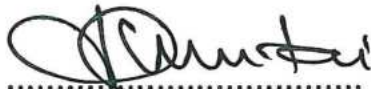
The Accounting Officer in charge of the **State Department for Livestock** accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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

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

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

Approval of the Financial Statements

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



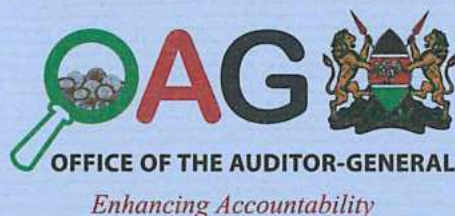
.....
Harry Kimutai, CBS
Principal Secretary



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Joseph Nyamora
Head of Accounting Unit
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

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

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

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

Basis for Qualified Opinion

1. Failure to Account for Revenue from Institutes

The statement of receipts and payments reflects total receipts of Kshs.4,272,464,652. However, review of records indicated that revenue was collected from the Animal Health Training and Industrial Training Institutes (AHITI) - Nyahururu and Ndomba, Dairy Training Institute - Naivasha and Meat Training Institute - Machakos of Kshs.14,167,050, Kshs.23,733,745, Kshs.52,090,809 and Kshs.6,365,0000 respectively all totalling Kshs.96,356,604. However, these receipts were spent at source. In addition, the institutes do not have the requisite governance structures in the form of a board or management teams which are necessary for the establishment of controls on budget and actual collections and respective expenditures.

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

2. Unsupported Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustments amounting to Kshs.11,422,646 as disclosed in Note 13 to the financial statements. However, the nature and details of the adjustment were not provided for audit review. Whereas significant accounting policy No.4 (j) states that prior period adjustments are disclosed in Note 26 to the financial statements explaining the nature and amounts of the adjustment, the Note is non-existent.

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

3. Unsupported Accounts Payables - Retentions

The statement of assets and liabilities reflects accounts payables-retentions balance of Kshs.103,731,592 as disclosed in Note 11 to the financial statements. Review of the retentions schedule revealed that amounts totalling to Kshs.21,922,067 have been long outstanding with some dating as far back as the year 2015. Management did not explain why these retention monies have not been released to the respective contractors.

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

4. Unaccounted for Long Outstanding Imprests

The statement of assets and liabilities reflects imprests and advances of Kshs.15,494,070 which, as disclosed in Note 10 to the financial statements includes an amount of Kshs.2,112,100 relating to imprest advanced to an officer on 26 February, 2020 who deserted without surrendering the imprest and has never resumed duty. The matter has never been reported to the police for investigation and recovery.

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

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects approved receipts budget and actual on comparable basis of Kshs.7,728,149,669 and Kshs.4,272,464,652 resulting in an underfunding of Kshs.3,455,685,017 or 45% of the budget.

The under-funding of the budget affected planned activities and may have negatively impacted on service delivery to the public.

2. Delay in Payment of Court Awards

Annex 7 to the financial statements reflects contingent liabilities amounting to Kshs.4,030,406,440 relating to three cases that have been awarded to plaintiffs and which Management has not settled the decretal amounts. Management has explained that the matter has been forwarded to The National Treasury for guidance.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Irregular Engagement of Temporary Employees

The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.1,515,199,973 out of which an amount of Kshs.319,892,661 relates to payments to temporary employees. However, examination of documents provided for audit revealed that the State Department has been engaging casuals labourers for more than three months on renewable terms contrary to Section 37 of the Employment Act, 2007(Revised 2012) which requires conversion of the casual employment to term contract.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to provide Adequate Resources to the Eldoret Butterfat Station

Audit inspection conducted at Eldoret Butterfat Station revealed inadequate funding as only Kshs.238,538 was disbursed during the year under review. It was also noted that the staffing level was low thus hindering the operations of the station.

In the circumstances, the station may not achieve its mandate.

2. Asset Management

2.1. Fixed Assets Registers Not Updated

As disclosed at Annex 4 to the financial statements, the summary of fixed assets register reflects a balance of Kshs.5,765,141,436 as at 30 June, 2022. However, the asset registers provided for audit review reflected a balance of Kshs. 419,418,842 resulting in a variance of Kshs.5,345,722,594. Further, the asset registers include ICT equipment with a balance of Kshs.44,547,692, but the summary of fixed assets register in the financial statements reflects a nil balance in respect of ICT equipment.

In addition, review of the registers revealed that Management did not disclose the values of land owned by the State Department and other details of the assets such as purchase/original cost, tag, asset codes for specific assets and motor vehicle registration numbers. The registers also had a total of three hundred and two (302) assets that were either obsolete/expired, unserviceable and grounded motor vehicles but had not been disposed.

2.2. Incomplete Biological Asset Register

The assets register provided for audit review disclosed biological assets with a historical cost of Kshs.26,994,050. However, the assets comprised of different farm animals from six (6) stations compared to fifteen (15) stations disclosed as at 30 June, 2022 leaving undisclosed assets from nine (9) stations.

Further, review of the annual report for the year 2021-2022 for Bachuma Sheep and Goats Station revealed that the station did not maintain biological assets register and individual animal records as required under Appendix K of The National Treasury Guidelines on Asset and Liability Management in the Public Sector.

2.3. Failure to Maintain Works in Progress Register

Review of the expenses on acquisition of assets indicated that the State Department incurred expenses on acquisition of assets totaling to Kshs.985,473,121 in the year under review. However, a report on the statuses of the contracts in the year under review was not provided for audit verification. Further, field verification of sampled projects indicated that a number of projects were in progress as at 30 June, 2022. This is contrary to the National Treasury Guidelines on Assets and Liability Management in the Public Sector of March 2020, paragraph 67(8) and Appendix 6(l) which requires the public entities to prepare works in progress register for each category of assets

In the circumstances, the existence of an effective internal controls mechanism on assets management could not be established.

3. Weakness in Control on Fuel Oil and Lubricants

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

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

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

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

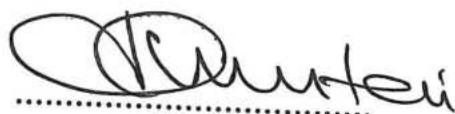
21 December, 2022

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

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

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 16/12/2022 and signed by:



Harry Kimtai, CBS
 Principal Secretary



Joseph Nyamora
 Head of Accounting Unit
 ICPAK M/No 7770

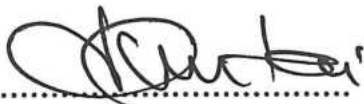
STATE DEPARTMENT FOR LIVESTOCK

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

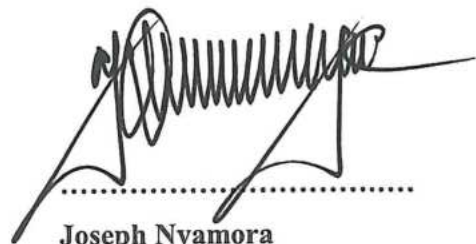
9. Statement of Assets and Liabilities as at 30th June 2022

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 16/12/2022 and signed by:



Harry Kimtai, CBS
Principal Secretary



Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

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

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


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

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 16/12/ 2022 and signed by:



.....
Harry Kimtai, CBS
Principal Secretary



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

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

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

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

(a) Variance analysis:

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

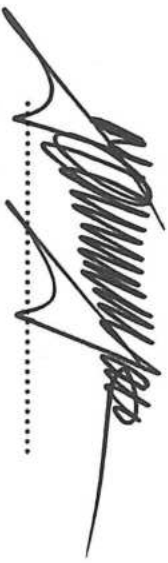
STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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

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

.....


Harry Kimtai, CBS
Principal Secretary

.....


Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

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

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

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

Notes

(a) Variance analysis:

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

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

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

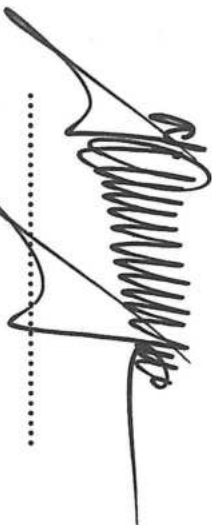
(b) *Reallocations within the year:*

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

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



.....
Harry Kintai, CBS
Principal Secretary



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

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

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

| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|-------------------------------------|------|----------------------|-------------------------|-------------------------|-------------------------------|----------------------|--------------------------------|------------------|
| | | a | b | c | d=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Exchequer releases | 4 | 5,651,076,726 | - | 2,790,025,200 | 2,861,051,526 | 1,986,234,288 | 874,817,238 | 69% |
| Proceeds from Foreign Borrowings | 7 | 232,608,910 | - | 102,608,910 | 130,000,000 | 116,025,000 | 13,975,000 | 89% |
| Other Receipts | 11 | - | - | - | - | 123,939 | 123,939 | 0% |
| Total | | 5,883,685,636 | - | 2,892,634,110 | 2,991,051,526 | 2,102,383,227 | 888,668,299 | 70% |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | 12 | 83,763,070 | - | 20,410,000 | 63,353,070 | 33,030,924 | 30,322,146 | 52% |
| Use of goods and Services | 13 | 1,090,359,849 | 4,700,000 | 101,685,055 | 1,196,744,904 | 723,218,744 | 473,526,160 | 60% |
| Transfers to Other Government Units | 15 | 230,000,000 | - | - | 230,000,000 | 230,000,000 | - | 100% |
| Social Security Benefits | 17 | 52,928,900 | - | 23,628,900 | 29,300,000 | 27,984,493 | 1,315,507 | 96% |
| Acquisition of Assets | 18 | 4,194,024,907 | 4,700,000 | 2,847,671,355 | 1,341,653,552 | 964,623,812 | 377,029,740 | 72% |
| Total | | 5,651,076,726 | - | 2,790,025,200 | 2,861,051,526 | 1,978,857,973 | 882,193,553 | 69% |

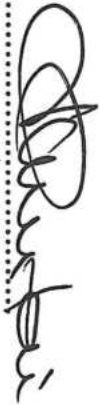
(a) Variance analysis:

- Exchequer was not funded as expected resulting to 69% funding

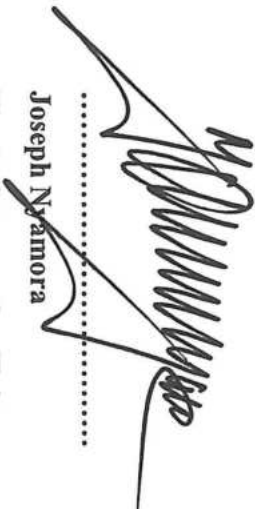
STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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

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



.....
Harry Kimtai, CBS
Principal Secretary



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

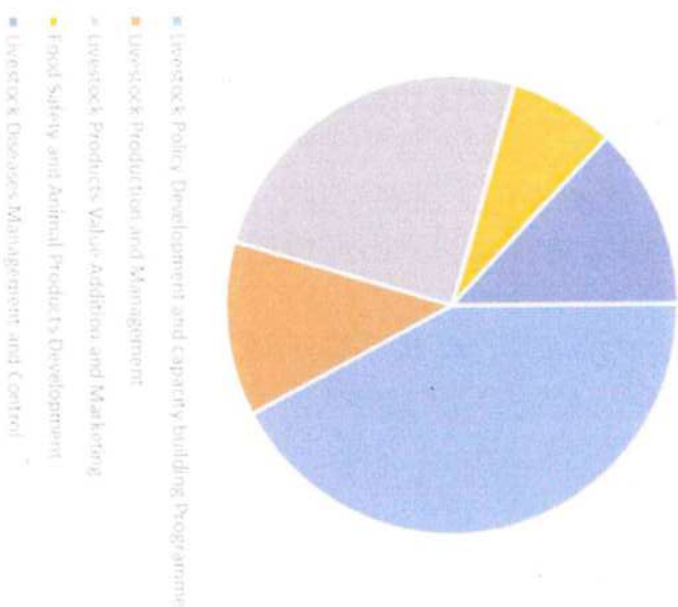
STATE DEPARTMENT FOR LIVESTOCK
Annual Report and Financial Statements for the Year Ended 30th June 2022

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

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

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

Budget Execution by Programmes and Sub Programmes



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

12. Notes to the Financial Statement

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

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

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

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

Significant Accounting Policies (Continued)

(iii) Other Receipts

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

b) Recognition of Payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

STATE DEPARTMENT FOR LIVESTOCK

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

Significant Accounting Policies (Continued)

v) Acquisition of Fixed Assets

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

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

vi) In-kind contributions

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

vii) Third Party Payments

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

Significant Accounting Policies (Continued)

c) Cash and Cash Equivalents

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

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. *There were no other restrictions on cash during the year.*

d) Imprests and Advances

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

Significant Accounting Policies (Continued)

e) Third party Deposits and Retention

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

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

f) Pending Bills

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

g) Budget

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

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

Significant Accounting Policies (Continued)

h) Comparative Figures

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

i) Subsequent Events

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

j) Prior Period Adjustment

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

k) Related Party Transactions

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

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

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

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

Notes to the Financial Statements

Notes to the Financial Statements (Continued)

1 Exchequer releases

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

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

2 Proceeds from Foreign Borrowings

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

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

3 Proceeds from Sale of Assets

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

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

4 Compensation to Employees

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

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

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

Notes to the Financial Statements (Continued)

5 Use of Goods and Services

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

6 Grants and Transfers to other Government Entities

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

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

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

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

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

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

7 Social Security Benefits

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

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

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

Notes to the Financial Statements (Continued)

8 Acquisition of Assets

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

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

Notes to the Financial Statements (Continued)

9 Cash and Bank Accounts

9A: Bank Accounts

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

9B: Cash on Hand

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

Detailed Cash is as follows:

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

Board of survey and certificate of balances attached as Annexure 5

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

Notes to the Financial Statements (Continued)

10 : Imprests and Advances

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

A breakdown of the outstanding imprest is tabulated here below

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

11 Third party deposits and retention

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

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

Notes to the Financial Statements (Continued)

12 . Fund Balance Brought Forward

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

13 Prior Year Adjustments

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

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

Notes to the Financial Statements (Continued)
17.1: Pending Accounts Payable (See Annex 1)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes to the Financial Statements (Continued)

17.4 External Assistance

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

a) External assistance relating loans and grants

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

b) Classes of providers of external assistance

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

28.6 Contingent Liabilities

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

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

Notes to the Financial Statements (Continued)

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

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

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

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

Notes to the Financial Statements (Continued)

17.4 External Assistance

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

a) External assistance relating loans and grants

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

b) Classes of providers of external assistance

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

28.6 Contingent Liabilities

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

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

Notes to the Financial Statements (Continued)

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

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

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

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

| | | | | |
|--|---|---|--------------------------------|---------------------------|
| <p>1.2 Prior Year Adjustments</p> | <p>The statement of assets and liabilities as at 30 June, 2021 reflect prior year adjustments amounting to Kshs.100,259,066. However, note 13 to the financial statements reflects adjustments during the year relating to prior periods of Kshs.120,476,599.70, resulting in an unexplained and unreconciled variance of Kshs.20,217,533.70. Consequently, the accuracy, validity and fair presentation of the prior year adjustments in these financial statements could not be confirmed</p> | <p><i>The variances has been rectified and a revised set of financial statements has been provided (Annex 2- Note 13)</i></p> | <p align="center">RESOLVED</p> | <p align="center">N/A</p> |
|--|---|---|--------------------------------|---------------------------|

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

| | | | | |
|---|---|--|-----------------|------------|
| <p>1.3 Unsupported Proceeds from Sales of Assets</p> | <p>The statement of receipts and payments reflects an amount of Kshs. 18,672,004 in respect of proceeds from sale of assets. The amount was derived from collections from sale of certified seeds, breeding stocks, sale of inventories and commodities from across the country captured as Appropriation in Aid (ALA) by the Sub-County Accountants, and recorded in the miscellaneous receipts for onward surrender to the State Department for Livestock.</p> <p>The State Department for Livestock, however, did not maintain at the headquarters any documentation in support of the proceeds from sale of assets. The only records available was the Sub-County Accountant reports.</p> <p>In the circumstances, it was not possible to confirm the completeness and accuracy of the proceeds from sale of assets figure of Kshs. 18,672,004 for the year ended 30 June, 2021.</p> <p>The statement of receipts and payments reflects an amount of Kshs. 18,672,004 in respect of proceeds from sale of assets. The amount was derived from collections from sale of certified seeds, breeding stocks, sale of inventories and commodities from across the country captured as Appropriation in Aid</p> | <p><i>During the year under consideration, the State Department for Livestock had collected Kshs. 18,672,004 in form of ALA. The funds were received in the CBK account for the State Department. The funds were further received through the IFMIS System and recorded in the Miscellaneous Receipts Register. (Annex 4).</i></p> | <p>RESOLVED</p> | <p>N/A</p> |
|---|---|--|-----------------|------------|

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

| | | | |
|--|--|--|--|
| <p>(AIA) by the Sub-County Accountants, and recorded in the miscellaneous receipts for onward surrender to the State Department for Livestock.</p> <p>The State Department for Livestock, however, did not maintain at the headquarters any documentation in support of the proceeds from sale of assets. The only records available was the Sub-County Accountant reports.</p> <p>In the circumstances, it was not possible to confirm the completeness and accuracy of the proceeds from sale of assets figure of Kshs. 18,672,004 for the year ended 30 June, 2021.</p> <p>The statement of receipts and payments reflects an amount of Kshs. 18,672,004 in respect of proceeds from sale of assets. The amount was derived from collections from sale of certified seeds, breeding stocks, sale of inventories and commodities from across the country captured as Appropriation in Aid (AIA) by the Sub-County Accountants, and recorded in the miscellaneous receipts for onward surrender to the State Department for Livestock.</p> <p>The State Department for Livestock, however, did not maintain at the headquarters any documentation in support of the proceeds from sale of</p> | | | |
|--|--|--|--|

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

| | | | | |
|--|--|--|--|--|
| | <p>assets. The only records available was the Sub-County Accountant reports. In the circumstances, it was not possible to confirm the completeness and accuracy of the proceeds from sale of assets figure of Kshs.18,672,004 for the year ended 30 June, 2021.</p> | | | |
|--|--|--|--|--|

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

| | | | | |
|--|--|---|-----------------|------------|
| <p>1.4 Non-Accounting for Revenue from Institutes</p> | <p>The statement of receipts and payments reflected total receipts of Kshs. 4,359,093,492.85 for the year ended 30 June, 2021. Review of bank statements and cash book revealed that revenue had been collected from Animal Health and Industry Training Institute - Ndomba, Meat Training Institute - Machakos, Animal Health and Industry Training Institute - Nyaburu, and Dairy Training Institute - Naivasha of Kshs. 22,197,835, Kshs. 2,120,450, Kshs. 4,605,604 and Kshs. 14,803,111, respectively. However, these fees and levies amounting to Kshs. 43,727,000 collected at the four training institutes operated by the State Department for Livestock were apparently spent at the source and in addition not included in the receipts disclosed in the financial statements for the year ended 30 June, 2021. Consequently, the accuracy and completeness of the total receipts of Kshs.4,359,093,492.85 reflected in the financial statements for the year ended 30 June, 2021 could not be confirmed.</p> | <p><i>The amount under consideration comprised of field activities, practical attachment and caution money for students undertaking various courses in the training institutions. The money collected was deposited in designated bank accounts of the concerned institutions. Consequently, to access the funds, the principals of the respective institutions adhered to training work plans and budgets. This is in line of good practice for deposits that are required within short periods. The deposits were held under the custody of respective National Government Sub County Accountants that are mandatory signatories to the designated accounts. The funds were therefore well accounted for as student welfare deposits. In addition, the Accounting Officer had been authorised by the Cabinet Secretary to the National Treasury to collect students fees and consequently authorised the spending on training requirements. Annex 5(a) and (b).</i></p> | <p>RESOLVED</p> | <p>N/A</p> |
|--|--|---|-----------------|------------|

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

| 1.5 Pending Bills | | RESOLVED | TO BE PAID IN THE YEAR 2022 |
|--|---|----------|-----------------------------|
| <p>Disclosed in Annex 1 to the financial statements were pending bills relating to the financial year 2020/2021 of Kshs.341,516,639.31 and 20219/2020 of Kshs.88,588,013.52 all totalling Kshs.430,104,652.83 as at 30 June, 2021. These pending bills were not settled during the year but carried forward to 2021/2022 financial year. Failure to settle bills in the year to which they relate adversely affects the subsequent year's provisions to which they have to be charged. Included in the pending bills of Kshs.88,588,013.52 for 2019/2020 were bills amounting to Kshs.37,347,337.60 which had been validated and request for funding made to The National Treasury on 9 November, 2020. The funds were received on 27 January, 2021 according to the verified bank statement. However, these bills were still pending as at 30 June, 2021. No satisfactory explanation was provided for failure to settle these bills.</p> | <p><i>As observed by the auditor, the State Department had pending bills totalling to Kshs.430,104,612 as at 30th June, 2021. The amount of Kshs. 37,347,337 that remained outstanding was as result of budget reductions during the year. The outstanding amounts have since been settled except one payment of amount of Kshs. 3600000 payable to National treasury (Annex 6).</i></p> | | |

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| <p>1.6. Full Payment for Incomplete Works - Marimanti Sheep and Goat Farm</p> | <p>Disclosed in Note 8 to the financial statements under acquisition of assets was expenditure of Kshs.764,591,161.25 in respect of construction and civil works. Included in the figure is an amount of Kshs.19,848,632 for the construction of hatchery and poultry house at Marimanti sheep and goat station in TharakaNithi County whose contract had been awarded at a sum of Kshs.19,848,632. The first payment certificate of Kshs.19,848,632 and a certificate of practical completion were issued on 12 June, 2020 by the State Department of Public Works to the State Department of Livestock, advising the latter to pay 100% of the value of works. This was done contrary to the site meeting minutes of 11 June, 2020 which indicated that the contract's overall progress was at 82% according to the architect's report. In addition, the project's implementation progress report dated 26 June, 2020 also indicated the project to be at 85% completion. As at the time of audit verification in the month of</p> | <p><i>The payments of Kshs.19,848,632 was on basis of valuation certificates of public works</i></p> | <p align="center">RESOLVE D</p> | <p align="center">N/A</p> |
|--|--|--|--|----------------------------------|

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| | <p>October, 2021, although the full contract sum of Kshs. 19,848,632 had been paid, construction of ceiling and cold-room were still pending. In addition, cracks were noted on various walls of the hatchery and the veranda was detaching from the building a clear indication of poor workmanship. It was further noted that despite incomplete works in the first contract, the same contractor was awarded another tender for construction of additional works at hatcheries unit, vide contract number MOALF&C/SDL/DLP/RT/12/20 20-2021 at a contract sum of Kshs. 14,695,077.20. In the circumstances, the regularity and value for money for the amount of Kshs. 19,848,632 paid to the contractor could not be confirmed.</p> | | | |
|--|--|--|--|--|

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|--|--|---|--|---------------------------|
| <p>1.7 Non-Operational Livestock Value Chain Support Project (LVCSPP) Equipment</p> | <p>Disclosed in Note 8 to the financial statements also under acquisition of assets was expenditure of Kshs.68,221,628.35 for purchase of specialized plant equipment and machinery. This expenditure figure included an amount of Kshs.31,824,000 spent on the purchase of milk cooling plants under the Livestock Value Chain Support Project (LVCSPP) for various Farmers' Co-operative Societies. The following unsatisfactory matters were observed from the sampled societies visited:</p> | | | |
| <p>1.8. Lack of Active Audit Committee</p> | <p>The State Department for Livestock did not provide documentary evidence to show that audit committee meetings were held during the year 2020-2021. In the absence of such meetings, the State Department failed in ensuring that external audit recommendations were fully addressed, that quality of internal audit was of an appropriate standard, and that line management had full regard to internal audit recommendations.</p> | <p><i>The audit committee appointments were duly done during the year and the committee has since been operational.</i></p> | <p align="center">RESOLVE D</p> | <p align="center">N/A</p> |

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|--|---|--|------------------------------|-------------------|
| <p>1.9. Failure to Update Imprests Register</p> | <p>Review of payment vouchers and supporting schedules in respect of domestic travel and subsistence and other transportation costs and imprests register revealed that a total of 474 imprest warrants amounting to Kshs. 195,983,271 were issued during the year ended 30 June, 2021. However, 14 imprest warrants amounting to Kshs. 8,496,771 had been issued but not recorded in the imprests register. Therefore, lack of effective control over imprests existed during the period under review as a result of failure to update the imprests register as and when the imprests were issued.</p> | <p><i>The imprest register as observed by the auditor had some omissions amounting to Kshs. 4,432,031. However imprests amounting to kshs 4,064,740 were duly captured in our manual and system registers.</i></p> | <p>RESOLVE D.</p> | <p>N/A</p> |
|--|---|--|------------------------------|-------------------|

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|---|--|---|--|---------------------------|
| <p>2.0 Lack of Effective Internal Control over Non-current Assets and Biological Assets 2.0.1 Incomplete Assets Register</p> | <p>Review of two asset registers provided revealed that the registers were incomplete. The registers reported on five categories of assets: office equipment, furniture and fittings; laboratory equipment; machinery and equipment; biological assets and vehicles. The fixed assets registers did not show complete information on the: Date on which the asset was acquired or brought into use; Purchase/ original cost, the revalued amount and/or the fair value; Supplier details; Payment voucher details; Serial number of relevant assets; Engine and chassis numbers for motor vehicles; and Disposal dates and prices. Further, the registers did not show the value of land, buildings, intangible assets, household furniture, institutional equipment and ICT equipment as at 30 June, 2021. Included in the undisclosed value of land were Kabete Veterinary Farm L.R No. 189R (1634 acres) and L.R No. 2952 (1278 acres). Consequently, the total value of the assets that the State Department holds all over the country including their specific</p> | <p><i>The summary of fixed assets as disclosed in Annex 4 in the financial statements has since been completed on additions and disposals during the year</i></p> | <p align="center">RESOLVE D</p> | <p align="center">N/A</p> |
|---|--|---|--|---------------------------|

STATE DEPARTMENT FOR LIVESTOCK
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| | descriptions, location, value and ownership could not be determined. | | | |
|--|--|--|--|--|
| | | | | |

STATE DEPARTMENT FOR LIVESTOCK
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Guidance Notes:

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



Harry Kimtai, CBS
Principal Secretary



Joseph Nyamora
Head of Accounting Unit
ICPAK M/No 7770

13. Annexes

Annex 1 - Analysis of Pending Accounts Payable

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

STATE DEPARTMENT FOR LIVESTOCK**Annual Report and Financial Statements for the Year Ended 30th June 2022****Annex 4 – Summary of Fixed Asset Register**

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

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

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

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

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

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

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Annex 7 – Contingent Liabilities Register

| Nature of contingent liability | Payable to | Currency | Estimated Amount KES | Expected date of payment | Remarks |
|--|-------------------------------------|----------|----------------------|------------------------------------|--|
| 1 HALAL MISC 349 OF 2018-HALAL MEAT PRODUCTS AND LIVESTOCK VS PRINCIPAL SECRETARY MINISTRY AGRICULTURE AND LIVESTOCK | HALAL MEAT PRODUCT | KES | 4,000,000,000 | TO BE ADVISED BY NATIONAL TREASURY | MATTER FORWARDED TO SOLICITOR GENERAL FOR LEGAL ADVICE |
| 2 MISCELLANEOUS CIVIL APPLICATION NO. 238 OF 2015 REPUBLIC VS MOALF EXPARTE ASSOCIATED ARCHITECTS | MOALF EXPARTE ASSOCIATED ARCHITECTS | KES | 25,950,000 | TO BE ADVISED BY NATIONAL TREASURY | MATTER FORWARDED TO SOLICITOR GENERAL FOR LEGAL ADVICE |
| M'wabengim'warucha alias ElisiioNyaga (Legal Representative of the Estate of Erastus KirimiNyaga) - Vs. JaffordNjokaMugambi and the Attorney General for the State Department for Livestock Court, Case No. Meru CMCC No. 173 of 2018. The Court awarded the Plaintiff a total of KShs. 4,456,439.80/- for general damages and special damages, cost of the suit and interest and tax on account of death of Erastus Nyaga who succumbed to injuries after being hit by a vehicle GK U021 belonging to SDL. | M'wabengim'warucha | KES | 4,456,440 | 2022-2023 FINANCIAL YEAR | MATTER TO BE RESOLVED IN THE YEAR 2022-2023 |
| TOTAL | | | 4,030,406,440 | | |

STATE DEPARTMENT FOR LIVESTOCK
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Annex8:Reporting of Climate Relevant Expenditures

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

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

| | | | | | | | | | |
|--|--|--|--|-------------|-----------|---------|-----------|-----|--------------------------------|
| Kenya Livestock Insurance Project (KLIP) | Insurance supports insurance services in 8 ASAL counties | To cushion pastoralists against drought related livestock losses | To insure 90,060 Tropical Livestock Units (TLUs) | 242,876,354 | 1,777,899 | 224,400 | 4,086,815 | GoK | State Department for Livestock |
|--|--|--|--|-------------|-----------|---------|-----------|-----|--------------------------------|

Annex 10- Reports Generated from IFMIS

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

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



Trial Balance Comparison Report

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

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

| Account No and Description | Current Period | | Previous period | |
|---|----------------|----------------|-----------------|----------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| 2210201 Telephone, Telex, Facsimile and Mobile Phone Services | 7,232,394.30 | 0.00 | 7,654,977.55 | 0.00 |
| 2210202 Internet Connections | 1,549,788.00 | 0.00 | 3,913,100.75 | 0.00 |
| 2210203 Courier & Postal Services | 178,996.50 | 0.00 | 310,656.50 | 0.00 |
| 2210204 Leased Communication Lines | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210299 Communication, Supplies - Othe | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210200 Communication, Supplies and Services | 8,961,178.80 | 0.00 | 11,878,734.80 | 0.00 |
| 2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 6,376,998.20 | 0.00 | 9,855,890.60 | 0.00 |
| 2210302 Accommodation - Domestic Travel | 64,613,034.80 | 0.00 | 12,198,912.95 | 0.00 |
| 2210303 Daily Subsistence Allowance | 112,132,404.75 | 0.00 | 153,617,141.50 | 0.00 |
| 2210304 Sundry Items (e.g. airport tax, taxis, etc?) | 5,210.50 | 0.00 | 14,500.00 | 0.00 |
| 2210307 Passage & Transfer Expenses | 90,006.75 | 0.00 | 125,067.00 | 0.00 |
| 2210399 Domestic Travel and Subs. - Others | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210300 Domestic Travel and Subsistence, and Other Transportation Costs | 183,217,655.00 | 0.00 | 175,811,512.05 | 0.00 |
| 2210401 Travel Costs (airlines, bus, railway, etc.) | 8,561,947.95 | 0.00 | 2,613,057.00 | 0.00 |
| 2210402 Accommodation | 2,859,010.00 | 0.00 | 2,111,982.25 | 0.00 |
| 2210403 Daily Subsistence Allowance | 549,846.75 | 0.00 | 330,987.00 | 0.00 |
| 2210404 Sundry Items (e.g. airport tax, taxis, etc?) | 10,742.50 | 0.00 | 37,019.00 | 0.00 |
| 2210400 Foreign Travel and Subsistence, and other transportation costs | 11,981,547.20 | 0.00 | 5,093,045.25 | 0.00 |
| 2210502 Publishing & Printing Services | 2,700,239.00 | 0.00 | 6,533,879.00 | 0.00 |
| 2210503 Subscriptions to Newspapers, Magazines and Periodicals | 341,489.00 | 0.00 | 496,420.75 | 0.00 |
| 2210504 Advertising, Awareness and Publicity Campaigns | 5,557,100.00 | 0.00 | 4,289,192.85 | 0.00 |
| 2210505 Trade Shows and Exhibitions | 93,174.00 | 0.00 | 125,283.00 | 0.00 |
| 2210599 Printing, Advertising - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210500 Printing, Advertising and Information Supplies and Services | 8,692,002.00 | 0.00 | 11,444,775.60 | 0.00 |
| 2210603 Rents and Rates - Non-Residential | 46,774,592.35 | 0.00 | 50,850,016.80 | 0.00 |
| 2210604 Hire of Transport, Equipment | 8,393,781.00 | 0.00 | 2,265,794.20 | 0.00 |
| 2210606 Hire of Equipment, Plant and Machinery | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210600 Rentals of Produced Assets | 55,168,373.35 | 0.00 | 53,115,811.00 | 0.00 |
| 2210701 Travel Allowance | 18,017,465.00 | 0.00 | 19,453,030.00 | 0.00 |
| 2210702 Remuneration of Instructors and Contract Based Training Services | 13,867,438.00 | 0.00 | 7,627,298.00 | 0.00 |
| 2210703 Production and Printing of Training Materials | 47,057.00 | 0.00 | 2,780,359.00 | 0.00 |
| 2210704 Hire of Training Facilities and Equipment | 189,022.00 | 0.00 | 178,781.75 | 0.00 |
| 2210705 Field Training Attachments | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210706 Book Allowance | 19,193.00 | 0.00 | 17,450.00 | 0.00 |
| 2210707 Project Allowance | 7,262.00 | 0.00 | 3,675.00 | 0.00 |
| 2210708 Trainer Allowance | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210709 Research Allowance | 10,344.00 | 0.00 | 0.00 | 0.00 |
| 2210710 Accommodation Allowance | 38,182,080.50 | 0.00 | 43,756,613.15 | 0.00 |
| 2210711 Tuition Fees Allowance | 1,548,979.50 | 0.00 | 980,811.00 | 0.00 |
| 2210700 Training Expenses | 71,888,841.00 | 0.00 | 74,798,017.90 | 0.00 |
| 2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 8,941,203.00 | 0.00 | 6,890,647.00 | 0.00 |
| 2210802 Boards, Committees, Conferences and Seminars | 49,768,076.95 | 0.00 | 37,067,880.00 | 0.00 |
| 2210808 Purchase of Coffins | 39,470.50 | 0.00 | 50,000.00 | 0.00 |
| 2210899 Hospitality Supplies - other (| 0.00 | 0.00 | 0.00 | 0.00 |
| 2210800 Hospitality Supplies and Servi | 58,748,750.45 | 0.00 | 44,008,527.00 | 0.00 |
| 2210901 Group Personal Insurance | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210902 Building Insurance | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210903 Plant, Equipment and Machinery Insurance | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210904 Motor Vehicle Insurance | 0.00 | 0.00 | 300,000.00 | 0.00 |
| 2210907 Insurance for cash | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210910 Medical Insurance | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210999 Insurance Costs - Other (Budge | 240,882,350.00 | 0.00 | 0.00 | 0.00 |
| 2210900 Insurance Costs | 240,882,350.00 | 0.00 | 300,000.00 | 0.00 |
| 2211001 Medical Drugs | 0.00 | 0.00 | 0.00 | 0.00 |
| 2211003 Veterinarian Supplies and Materials | 10,590,350.90 | 0.00 | 12,104,898.50 | 0.00 |
| 2211004 Fungicides, Insecticides and Sprays | 4,458,643.50 | 0.00 | 3,850,651.00 | 0.00 |
| 2211005 Chemicals and Industrial Gases | 108,718.00 | 0.00 | 123,604.00 | 0.00 |
| 2211006 Purchase of Workshop Tools, Spares and Small Equipment | 86,312.00 | 0.00 | 73,735.00 | 0.00 |

| Account No and Description | Current Period | | Previous period | |
|--|------------------|----------------|-----------------|----------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| 2211007 Agricultural Materials, Supplies and Small Equipment | 4,769,160.00 | 0.00 | 7,344,158.25 | 0.00 |
| 2211008 Laboratory Materials, Supplies and Small Equipment | 55,661,603.85 | 0.00 | 23,595,123.45 | 0.00 |
| 2211009 Education and Library Supplies | 1,270,438.00 | 0.00 | 844,061.00 | 0.00 |
| 2211011 Purchase/Production of Photographic and Audio-Visual Materials | 259,311.00 | 0.00 | 199,212.00 | 0.00 |
| 2211015 Foods and Rations | 86,135,789.50 | 0.00 | 75,962,281.40 | 0.00 |
| 2211016 Purchase of Uniforms and Clothing - Staff | 2,392,494.00 | 0.00 | 1,592,063.00 | 0.00 |
| 2211021 Purchase of Bedding and Linen | 71,700.00 | 0.00 | 60,874.00 | 0.00 |
| 2211023 Supplies for Production | 43,863,343.00 | 0.00 | 94,636,912.00 | 0.00 |
| 2211026 Purchase of Vaccines and Sera | 0.00 | 0.00 | 50,000,000.00 | 0.00 |
| 2211000 Specialised Materials and Supp | 209,667,863.75 | 0.00 | 270,387,573.60 | 0.00 |
| 2211101 General Office Supplies (papers, pencils, forms, small office equipment etc) | 18,795,807.25 | 0.00 | 23,434,791.05 | 0.00 |
| 2211102 Supplies and Accessories for Computers and Printers | 7,134,393.00 | 0.00 | 3,258,611.25 | 0.00 |
| 2211103 Sanitary and Cleaning Materials, Supplies and Services | 1,387,855.00 | 0.00 | 469,935.45 | 0.00 |
| 2211100 Office and General Supplies and Services | 27,318,055.25 | 0.00 | 27,163,337.75 | 0.00 |
| 2211201 Refined Fuels and Lubricants for Transport | 37,990,043.75 | 0.00 | 62,214,659.50 | 0.00 |
| 2211202 Refined Fuels and Lubricants for Production | 899,562.50 | 0.00 | 661,971.00 | 0.00 |
| 2211204 Other Fuels (wood, charcoal, cooking gas etc?) | 464,784.00 | 0.00 | 591,287.75 | 0.00 |
| 2211200 Fuel Oil and Lubricants | 39,354,390.25 | 0.00 | 63,467,918.25 | 0.00 |
| 2211301 Bank Service Commission and Charges | 472,014.00 | 0.00 | 413,605.00 | 0.00 |
| 2211302 School Examination and Invigilation Fees | 387,143.00 | 0.00 | 280,381.00 | 0.00 |
| 2211305 Contracted Guards and Cleaning Services | 21,060,830.30 | 0.00 | 25,374,810.05 | 0.00 |
| 2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies | 866,064.00 | 0.00 | 1,255,804.00 | 0.00 |
| 2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges) | 13,914,802.20 | 0.00 | 0.00 | 0.00 |
| 2211308 Legal Dues/fees, Arbitration and Compensation Payments | 0.00 | 0.00 | 0.00 | 0.00 |
| 2211309 Managent Fees | 0.00 | 0.00 | 0.00 | 0.00 |
| 2211310 Contracted Professional Services | 138,379,175.20 | 0.00 | 78,847,638.00 | 0.00 |
| 2211311 Contracted Technical Services | 71,922,180.00 | 0.00 | 4,243,331.00 | 0.00 |
| 2211324 Registration of Land | 5,869,055.00 | 0.00 | 4,969,900.00 | 0.00 |
| 2211300 Other Operating Expenses | 252,871,263.70 | 0.00 | 115,385,469.05 | 0.00 |
| 2210000 Goods and Services | 1,203,129,006.35 | 0.00 | 884,364,239.75 | 0.00 |
| 2220101 Maintenance Expenses - Motor Vehicles | 26,540,556.45 | 0.00 | 44,878,480.95 | 0.00 |
| 2220105 Routine Maintenance - Vehicles | 898,207.00 | 0.00 | 868,026.00 | 0.00 |
| 2220100 Routine Maintenance - Vehicles | 27,438,763.45 | 0.00 | 45,746,506.95 | 0.00 |
| 2220201 Maintenance of Plant, Machinery and Equipment (including lifts) | 1,411,870.00 | 0.00 | 1,123,095.50 | 0.00 |
| 2220202 Maintenance of Office Furniture and Equipment | 1,292,319.00 | 0.00 | 1,372,795.75 | 0.00 |
| 2220204 Maintenance of Buildings -- Residential | 271,000.00 | 0.00 | 180,418.00 | 0.00 |
| 2220205 Maintenance of Buildings and Stations -- Non-Residential | 8,735,922.50 | 0.00 | 2,462,720.00 | 0.00 |
| 2220206 Maintenance of Civil Works | 210,492.00 | 0.00 | 170,344.00 | 0.00 |
| 2220209 Minor Alterations to Buildings and Civil Works | 188,626.00 | 0.00 | 96,237.00 | 0.00 |
| 2220210 Maintenance of Computers, Software, and Networks | 5,121,677.60 | 0.00 | 4,483,601.25 | 0.00 |
| 2220213 Maintenance of Civil Works Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| 2220200 Routine Maintenance - Other Assets | 17,231,907.10 | 0.00 | 9,889,211.50 | 0.00 |
| 2220000 Routine Maintenance | 44,670,670.55 | 0.00 | 55,635,718.45 | 0.00 |
| 2620217 Subscription to OIE - World Organization for Animal Health | 0.00 | 0.00 | 0.00 | 0.00 |
| 2620200 Membership Fees and Dues and Subscriptions to International Organizations (Continued) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2620000 Grants and Other Transfers to International Organizations | 0.00 | 0.00 | 0.00 | 0.00 |
| 2630101 Current Grants to Semi-Autonomous | 264,100,000.00 | 0.00 | 472,980,000.00 | 0.00 |

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

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

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

| Account No and Description | Current Period | | Previous period | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| 7320300 Revolving Funds | 61,343,704.20 | 0.00 | 50,786,381.05 | 0.00 |
| 7320402 Vat Withholding Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 7320400 Withholding Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| 7320000 Other Liabilities | 158,820,191.10 | 25,693,197.05 | 147,997,558.20 | 23,710,900.55 |
| 7350005 Income Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 7350000 Revolving Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 7350000 Revolving Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 7380002 VAT Withholding Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 7380000 Withholding Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| 7380101 General Withholding Tax | 0.00 | 149,585.70 | 0.00 | 344,229.00 |
| 7380102 VAT Withholding | 213,627.80 | 0.00 | 685,022.15 | 0.00 |
| 7380100 | 213,627.80 | 149,585.70 | 685,022.15 | 344,229.00 |
| 7380000 Withholding Taxes | 213,627.80 | 149,585.70 | 685,022.15 | 344,229.00 |
| 7390003 AP Liabilities | 0.00 | 4,567,572.00 | 0.00 | 4,567,572.00 |
| 7390000 System Required Liabilities A/cs | 0.00 | 4,567,572.00 | 0.00 | 4,567,572.00 |
| 7390101 Inventory AP Accrual | 0.00 | 52,128,440.00 | 0.00 | 52,128,440.00 |
| 7390103 AP Liabilities | 0.00 | 296,081,221.70 | 0.00 | 291,173,268.75 |
| 7390100 System Required Liabilities | 0.00 | 348,209,661.70 | 0.00 | 343,301,708.75 |
| 7399999 Cash Clearing A/c | 0.00 | 7,867,905,335.70 | 0.00 | 6,520,540,806.80 |
| 7399900 | 0.00 | 7,867,905,335.70 | 0.00 | 6,520,540,806.80 |
| 7390000 System Required Liabilities A/cs | 0.00 | 8,220,682,569.40 | 0.00 | 6,868,410,087.55 |
| 9910101 Provision for Encumbrance | 0.00 | 3,825,993.40 | 650,086.60 | 0.00 |
| 9910100 General Provisions | 0.00 | 3,825,993.40 | 650,086.60 | 0.00 |
| 9910201 Exchequer Releases/ Provisioning Account | 0.00 | 47,156,806,979.30 | 0.00 | 43,020,400,891.40 |
| 9910200 Exchequer Provisions | 0.00 | 47,156,806,979.30 | 0.00 | 43,020,400,891.40 |
| 9910000 Provisions | 0.00 | 47,160,632,972.70 | 650,086.60 | 43,020,400,891.40 |
| 9990401 Opening Balance - Deposits | 0.00 | 38,372,150.95 | 0.00 | 38,372,150.95 |
| 9990400 Opening Balance - Deposits | 0.00 | 38,372,150.95 | 0.00 | 38,372,150.95 |
| 9999999 Consolidated Fund | 41,578,489,330.20 | 0.00 | 37,840,176,690.40 | 0.00 |
| 9999900 | 41,578,489,330.20 | 0.00 | 37,840,176,690.40 | 0.00 |
| 9990000 Opening Balance Reserves | 41,578,489,330.20 | 38,372,150.95 | 37,840,176,690.40 | 38,372,150.95 |
| Total | 69,853,927,744.95 | 69,853,927,744.95 | 64,416,377,173.50 | 64,416,377,173.50 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA

RECURRENT

Date...1/7/2022

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

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

...30/6/2022

The Board, consisting of Names and official titles

Chairman Josphat Mwangi

Secretary...Francis Thiongo

Member...Joseph Mwangi

Assembled at the office of Cash office(HQS.)

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

And the following cash produced:-

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

I was observed that CHEQUES AMOUNTING TO Nil

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

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

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

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

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

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

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

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

Chairman - Josphat Mwangi

Secretary - Francis Thiongo

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

REPUBLIC OF KENYA

DEVELOPMENT

Date: 1/7/2022

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

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

30/6/2022

The Board, consisting of Names and official titles

Chairman - Josphat Mwangi

Secretary - Francis Thiongo

Member - Joseph Mwangi

Assembled at the office of Cash Office (HQ)

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

And the following cash produced:-

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

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

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

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

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

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

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

The Bank certificate of Balance showed a sum of Shs. Cts. 119,429,482.35

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

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

Chairman - Josphat Mwangi

Secretary - Francis Thiongo

Member of the Board - Joseph Mwangi

REPUBLIC OF KENYA

DEPOSIT

Date: 1/7/2022

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

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

30/6/2022

The Board, consisting of Names and official titles

Chairman Josphat Mwangi

Secretary Francis Thiongo

Member Joseph Mwangi

Assembled at the office of Cash Office (Headquarters)

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

And the following cash produced:-

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

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

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

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

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

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

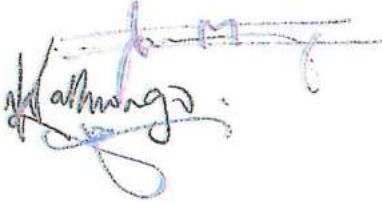
| | | | | | |
|--------------|-----|-----|-----|-----|-------------------|
| Cash on hand | ... | ... | ... | ... | Sh Nil |
| Bank Account | ... | ... | ... | ... | Sh 103,731,592.00 |

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

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

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

Chairman - Josphat Mwangi
Secretary - Francis Thiongo
Member of the Board - Joseph Mwangi




July 14, 2022

CERTIFICATE OF BALANCES

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

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


Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

Date 21/7/2022

Report of the Board of Survey on the Cash and Bank Balances of REGIONAL PASTORAL LIVELIHOOD RESILIENCE PROJECT ^{IDA} as at the close of business on 30/6/2022

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

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

assembled at the office of RPLRP-

at CASH OFFICE (time) on the 21/7/2022

and the following cash was produced:-

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

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

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

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

| | | |
|----------------------|-----|---------------------|
| Cash on hand | Sh. | <u>NIL</u> |
| Bank balance | Sh. | <u>216,688/9000</u> |

The Bank Certificate of Balance showed a sum of Sh. 200,000 cts 60)
Standing to the credit of the account 30/6/2022

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

Paul H. Wanjumbe
Chairman

Date 21/7/2022

Pius Wambayi
Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

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

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

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

Prepared by: *PROCESTAS ANIBASA*

Signature..... *[Signature]*

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

Checked by:

Signature..... *[Signature]*

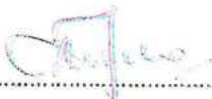
Date..... *18/7/2022*

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

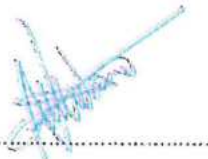
| AC/NO - 1000209957 | AMOUNT |
|--|-------------------|
| | Kshs |
| BALANCE AS PER BANK CERTIFICATE..... | 119,424,482.35 |
| Less..... | |
| 1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques)..... | 311,835,331.85 |
| 2. Receipts in the Bank Statements not yet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

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

Prepared by: PAUL MATHINA

Signature..... 

Date..... 18/07/22

Checked by: 

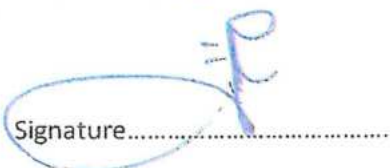
Date..... 18/7/2022

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

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

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

Prepared by: J.N. Orodh

Signature.....


Date 18/7/2022

Checked by:


Date 18/7/2022

REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT

BANK RECONCILIATIONS- LOAN 53880

Vote 1162; Head 1162100101

Bank Account No. 1000216395

30/7/22
31ST, JUNE, 2022

Central Bank of Kenya

Kshs Kshs

| | | | |
|-------|--|------------|-------------------|
| | Balance As per Bank Certificate | | 1,504,987.60 |
| Less: | 1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques) | 743,082.40 | |
| | 2. Receipts in Bank Statement not yet recorded in Cash Book | - | 743,082.40 |
| Add: | 3. Payment in Bank Statement not yet recorded in Cash Book | - | |
| | 4. Receipts in Cash Book not yet Recorded in Bank Statement | 54,781.65 | 54,781.65 |
| | Bank Balance as per Cash Book | | 816,686.85 |

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

Prepared By:


.....
Signature

...Jemutai...Kiptoo...(AFA)
Name & Designation

Approved by:


.....
Signature 5/07/22

...Matayo...Wangalwa...P.A.C.
Name & Designation

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

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

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

Prepared by:

Signature 

Date: 31/07/2022

Checked by:

Signature 

Date: 31/07/2022



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

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

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

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

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

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

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

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

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------------|----------------------|
| | | Kshs | Kshs |
| Receipts from the Sale of Buildings - Paid to Exchequer | 3510100 | 0.00 | 0.00 |
| Receipts from the Sale of Buildings | 3510200 | 0.00 | 0.00 |
| Receipts from sale of other st | 3510300 | 0.00 | 0.00 |
| Receipts from sale of other st | 3510400 | 0.00 | 0.00 |
| Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer | 3510500 | 0.00 | 0.00 |
| Receipts from the Sale of Vehicles and Transport Equipment | 3510600 | 0.00 | 0.00 |
| Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer | 3510700 | 0.00 | 0.00 |
| Receipts from the Sale Plant Machinery and Equipment | 3510800 | 0.00 | 0.00 |
| Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer | 3510900 | 16,136,955.25 | 14,181,029.00 |
| Receipts from Sale of Certified Seeds and Breeding Stock | 3511000 | 0.00 | 0.00 |
| Receipts from the Sale of Strategic Reserves Stocks | 3520100 | 0.00 | 0.00 |
| Receipts from the Sale of Other Inventories, Stocks, and Commodities | 3520200 | 0.00 | 0.00 |
| Receipts from the Sale of Inventories, Stocks and Commodities | 3520300 | 3,896,609.00 | 4,490,975.00 |
| Receipts from the Sale of Land | 3540100 | 0.00 | 0.00 |
| Receipts from the Sale of Other Naturally Occurring Non-Produced Assets | 3540200 | 0.00 | 0.00 |
| Receipts from the Sale of Intangible Non-Produced Assets | 3540300 | 0.00 | 0.00 |
| Receipts from the Sale of Non-Produced Assets Collected as AIA | 3540400 | 0.00 | 0.00 |
| Repayments from Loans to Government Agencies and Other Levels of Government | 4510100 | 0.00 | 0.00 |
| Loans to Non-Financial Public Enterprises | 4510200 | 0.00 | 0.00 |
| Loans to Financial Institutions | 4510300 | 0.00 | 0.00 |
| Repayments from Domestic Loans to Individuals and Households | 4510400 | 0.00 | 0.00 |
| Repayments from lending to Foreign Govts. | 4520100 | 0.00 | 0.00 |
| Repayments from lending to International Orgns. | 4520200 | 0.00 | 0.00 |
| Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns. | 4520300 | 0.00 | 0.00 |
| Repayments from Other Foreign Lending | 4520400 | 0.00 | 0.00 |
| Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises | 4530100 | 0.00 | 0.00 |
| Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions | 4530200 | 0.00 | 0.00 |
| Sales and Disposals of Other Equity Holdings | 4530300 | 0.00 | 0.00 |
| Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad | 4530400 | 0.00 | 0.00 |
| Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad | 4530500 | 0.00 | 0.00 |
| Redemption/ Disposal of Other Financial Assets | 4530600 | 0.00 | 0.00 |
| Refund of Bonds paid as Deposits for Guarantees | 4530700 | 0.00 | 0.00 |
| TOTAL | | 20,033,564.25 | 18,672,004.00 |

9 Reimbursements and Refunds

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

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
| Reimbursement from Individuals and Private Organizations | 4540105 | 0.00 | 0.00 |
| Reimbursement from Local Government Authorities | 4540106 | 0.00 | 0.00 |
| Reimbursement from Statutory Organizations | 4540107 | 0.00 | 0.00 |
| Reimbursement within Central Government | 4540108 | 0.00 | 0.00 |
| Reimbursement Using Bonds | 4540109 | 0.00 | 0.00 |
| Reimbursements and Refunds - Other (Budget) | 4540199 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|------------------|------------------|
| | | Kshs | Kshs |
| Basic Salaries - Permanent Employees | 2110100 | 790,809,183.70 | 809,817,094.00 |
| Basic Wages - Temporary Employees | 2110200 | 319,892,661.40 | 313,793,737.85 |
| Personal Allowances paid as part of Salary | 2110300 | 404,498,127.65 | 443,204,460.30 |
| Personal Allowances paid as Reimbursements | 2110400 | 0.00 | 0.00 |
| Personal Allowances provided in Kind | 2110500 | 0.00 | 0.00 |
| Employer Contributions to Compulsory National Social Security Schemes | 2120100 | 0.00 | 0.00 |
| Employer Contributions to Compulsory Health Insurance Schemes | 2120200 | 0.00 | 0.00 |
| Social Benefit Schemes Outside Government | 2120300 | 0.00 | 0.00 |
| TOTAL | | 1,515,199,972.75 | 1,566,815,292.15 |

13 Use of goods and Services

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

14 Subsidies

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

15 Transfers to Other Government Units

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

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Purchase of Buildings | 3110100 | 0.00 | 0.00 |
| Construction of Building | 3110200 | 2,099,970.00 | 435,800.00 |
| Refurbishment of Buildings | 3110300 | 9,695,144.55 | 12,155,300.00 |
| Construction of Roads | 3110400 | 0.00 | 0.00 |
| Construction and Civil Works | 3110500 | 423,052,086.60 | 764,611,161.25 |
| Overhaul and Refurbishment of Construction and Civil Works | 3110600 | 234,053.00 | 4,949,900.00 |
| Purchase of Vehicles and Other Transport Equipment | 3110700 | 40,118,031.95 | 0.00 |
| Overhaul of Vehicles and Other Transport Equipment | 3110800 | 5,446,088.35 | 749,797.00 |
| Purchase of Household Furniture and Institutional Equipment | 3110900 | 3,701,189.00 | 2,936,254.50 |
| Purchase of Office Furniture and General Equipment | 3111000 | 15,501,296.00 | 672,746.00 |
| Purchase of Specialised Plant, Equipment and Machinery | 3111100 | 229,538,812.50 | 68,221,628.35 |
| Rehabilitation and Renovation of Plant, Machinery and Equipment | 3111200 | 533,887.50 | 359,093.75 |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 3111300 | 27,713,683.00 | 17,218,749.00 |
| Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 3111400 | 500,000.00 | 0.00 |
| Rehabilitation of Civil Works | 3111500 | 227,338,878.10 | 75,963,596.85 |
| Purchase of Specialised Plant | 3112200 | 0.00 | 0.00 |
| Acquisition of Strategic Stocks | 3120100 | 0.00 | 0.00 |
| Acquisition of Other Inventori | 3120200 | 0.00 | 0.00 |
| Acquisition of Land | 3130100 | 0.00 | 0.00 |
| Acquisition of Other Intangible Assets | 3130200 | 0.00 | 0.00 |
| Domestic Lending and On-lending | 4110000 | 0.00 | 0.00 |
| Domestic Equity Participation | 4120000 | 0.00 | 0.00 |
| Other Domestic Accounts Receivable | 4130000 | 0.00 | 0.00 |
| Foreign Lending and On- Lending | 4140000 | 0.00 | 0.00 |
| Foreign Equity Participation | 4150000 | 0.00 | 0.00 |
| Other Foreign Accounts Receivable | 4160000 | 0.00 | 0.00 |
| TOTAL | | 985,473,120.55 | 948,274,026.70 |

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

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

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Domestic Debtors & Advances | 6710000 | 482,135.85 | 544,175.85 |
| Debtors & Advances - Govt Owne | 6720000 | 0.00 | 0.00 |
| Foreign Debtors & Advances | 6730000 | 0.00 | 0.00 |
| Other Debtors & Pre-payments | 6740000 | 263,734,050.55 | 271,906,636.00 |
| Government Imprests | 6760000 | 114,122,457.60 | 101,025,852.40 |

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

24. ACCOUNTS PAYABLE

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

25. FUND BALANCES BROUGHT FORWARD

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

26. PRIOR YEAR ADJUSTMENTS

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



Statement of Budget Execution

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|---|------|------------------|----------------------------|----------------------------|----------------------------------|------------------|-----------------------------------|---------------------|
| | | | | | | | | |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 1 | 58,200,000.00 | 0.00 | 0.00 | 58,200,000.00 | 0.00 | 58,200,000.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Exchequer releases | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 4,136,406,087.90 | (4,136,406,087.90) | 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 | 232,608,910.00 | 0.00 | (102,608,910.00) | 130,000,000.00 | 116,025,000.00 | 13,975,000.00 | 89.25% |
| Proceeds from Sales of Assets | 8 | 560,200,000.00 | 0.00 | 0.00 | 560,200,000.00 | 20,033,564.25 | 540,166,435.75 | 3.58% |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | 11 | 503,900,000.00 | 0.00 | 0.00 | 503,900,000.00 | 0.00 | 503,900,000.00 | 0.00% |
| Total | | 1,354,908,910.00 | 0.00 | (102,608,910.00) | 1,252,300,000.00 | 4,272,464,652.15 | (3,020,164,652.15) | 341.17% |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | 12 | 1,652,363,070.00 | (42,465.00) | (106,110,000.00) | 1,546,210,605.00 | 1,515,199,972.75 | 31,010,632.25 | 97.99% |
| Use of goods and Services | 13 | 1,564,983,995.00 | 4,742,465.00 | 74,813,716.00 | 1,644,540,176.00 | 1,247,799,676.90 | 396,740,499.10 | 75.88% |
| Subsidies | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers to Other Government Units | 15 | 1,595,400,000.00 | 0.00 | 300,000,000.00 | 1,895,400,000.00 | 494,100,000.00 | 1,401,300,000.00 | 26.07% |
| Other Grants and Transfers | 16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Benefits | 17 | 56,693,424.00 | 0.00 | (23,628,900.00) | 33,064,524.00 | 29,739,250.50 | 3,325,273.50 | 89.94% |
| Acquisition of Assets | 18 | 4,209,814,380.00 | (4,700,000.00) | (2,848,480,016.00) | 1,356,634,364.00 | 985,473,120.55 | 371,161,243.45 | 72.64% |
| 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 | 9,079,254,869.00 | 0.00 | (2,603,405,200.00) | 6,475,849,669.00 | 4,272,312,020.70 | 2,203,537,648.30 | 65.97% |
| Total | | 9,079,254,869.00 | 0.00 | (2,603,405,200.00) | 6,475,849,669.00 | 4,272,312,020.70 | 2,203,537,648.30 | 65.97% |



Statement of Budget Execution

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 1162-State Department for Livestock

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

| Economic Item | 6550101 - Ministry HQ Deposit Bank A/C | |
|--|--|-----------------|
| | Current Period | Previous Period |
| Opening Balance | 98,002,685.80 | (31,474,725.65) |
| Transfers of retentions during the year | 62,168,313.60 | 304,255,278.00 |
| Payments made out of deposit account during the year | 117,409,447.45 | 174,777,866.55 |
| Closing Balance | 42,761,551.95 | 98,002,685.80 |
| Principal Secretary Controller | | |
| Principal Accounts | | |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1162-State Department for Livestock

Period: JUL-21 To JUN-22

| Program | Item | Description | Approved Budget | Actual Payments | Variance |
|------------|---------|---|-------------------------|-------------------------|-------------------------|
| 0000000000 | | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| | 2210000 | Goods and Services | 0.00 | 0.00 | 0.00 |
| | 2220000 | Routine Maintenance | 0.00 | 0.00 | 0.00 |
| | 2630000 | Grants & Transfer To Other Govt. Units | 0.00 | 0.00 | 0.00 |
| 0111000000 | | Fisheries Development and Management | 0.00 | 0.00 | 0.00 |
| | 2110000 | Wages and Salary Contributions | 0.00 | 0.00 | 0.00 |
| 0112000000 | | Livestock Resources Management and Development | 6,475,849,669.00 | 4,272,330,920.70 | 2,203,518,748.30 |
| | 2110000 | Wages and Salary Contributions | 1,546,210,605.00 | 1,515,199,972.75 | 31,010,632.25 |
| | 2210000 | Goods and Services | 1,596,523,792.00 | 1,203,147,906.35 | 393,375,885.65 |
| | 2220000 | Routine Maintenance | 51,516,384.00 | 44,670,670.55 | 6,845,713.45 |
| | 2620000 | Grants and Other Transfers to International Organizations | 0.00 | 0.00 | 0.00 |
| | 2630000 | Grants & Transfer To Other Govt. Units | 1,595,400,000.00 | 494,100,000.00 | 1,101,300,000.00 |
| | 2640000 | Other Transfers and Emergency Relief | 300,000,000.00 | 0.00 | 300,000,000.00 |
| | 2710000 | Social Security Benefits | 33,064,524.00 | 29,739,250.50 | 3,325,273.50 |
| | 3110000 | Acquisition of Fixed Capital Assets | 1,353,134,364.00 | 985,473,120.55 | 367,661,243.45 |
| | 5510000 | Repayments on Borrowings from Domestic | 0.00 | 0.00 | 0.00 |
| | | Grand Total | 6,475,849,669.00 | 4,272,330,920.70 | 2,203,518,748.30 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1162-State Department for Livestock

Period: JUL-21 To JUN-22

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

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

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

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

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

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1162-State Department for Livestock

Period: JUL-21 To JUN-22

| Program | Sub Program | Description | Approved Budget | Actual Payments | Variance |
|------------|-------------|--|-------------------------|-------------------------|-------------------------|
| 0000000000 | | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| | 0000000000 | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| 0111000000 | | Fisheries Development and Management | 0.00 | 0.00 | 0.00 |
| | 0111010000 | Fisheries Policy, Strategy and capacity building | 0.00 | 0.00 | 0.00 |
| | 0111040000 | Assurance of Fish Safety, Value Addition and Marketing | 0.00 | 0.00 | 0.00 |
| 0112000000 | | Livestock Resources Management and Development | 6,475,849,669.00 | 4,272,330,920.70 | 2,203,518,748.30 |
| | 0112010000 | Livestock Policy Development and capacity building Programme | 2,571,596,921.00 | 1,785,834,228.65 | 785,762,692.35 |
| | 0112020000 | Livestock Production and Management | 819,500,318.00 | 623,160,388.75 | 196,339,929.25 |
| | 0112030000 | Livestock Products Value Addition and Marketing | 1,597,105,776.00 | 1,075,630,046.85 | 521,475,729.15 |
| | 0112040000 | Food Safety and Animal Products Development | 331,344,786.00 | 319,539,825.40 | 11,804,960.60 |
| | 0112050000 | Livestock Diseases Management and Control | 1,156,301,868.00 | 468,166,431.05 | 688,135,436.95 |
| | 0112060000 | | 0.00 | 0.00 | 0.00 |
| | | Grand Total | 6,475,849,669.00 | 4,272,330,920.70 | 2,203,518,748.30 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

