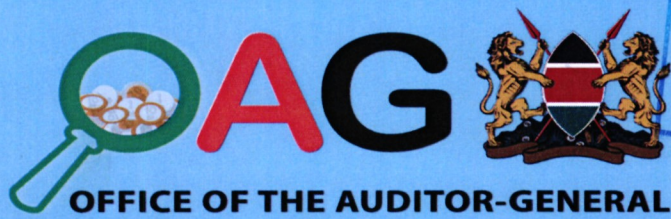

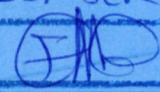


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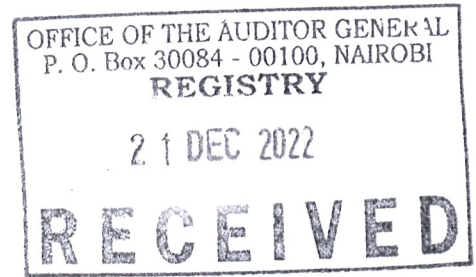
OF

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT  
FOR FISHERIES, AQUACULTURE  
AND THE BLUE ECONOMY**

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



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**MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND  
CO-OPERATIVES**

**STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE  
BLUE ECONOMY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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*STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY*  
*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 for Fisheries, Aquaculture and the Blue Economy* was formed on June, 2018 by merging the Ministry of Agriculture, Livestock and Fisheries. At cabinet level, the *State Department* is represented by the Cabinet Secretary for Ministry of Agriculture, Livestock, Fisheries and Cooperatives, who is responsible for the general policy and strategic direction of the *State Department*.

#### ***Vision Statement***

To be a regional leader in governance and development of fisheries resources, aquaculture and the blue economy

#### ***Mission Statement***

To facilitate sustainable management and development of fishery resources, aquaculture and the blue economy for accelerated socio- economic development

#### ***Mandate***

The State Department is mandated to coordinate the development of policy, legal, regulatory and institutional framework for fisheries resources, aquaculture and the blue economy management and development

#### ***Core Values***

In order to fulfil its mandate and realize its vision and mission, the operation of the State Department is guided by the following principles: -

- i. Integrity;
- ii. Reliability;
- iii. Team Spirit;
- iv. Meritocracy;

- v. Fairness and equity;
- vi. Transparency;
- vii. Professionalism; and
- viii. Accountability.

***Core Functions***

- i. Fisheries policy;
- ii. Fisheries marketing Policy;
- iii. Coordination of Fisheries, Marine and the Blue Economy Research
- iv. Fishing licensing;
- v. Development of fisheries;
- vi. Fish quality assurance;
- vii. Coordination of development of policy, legal regulatory and institutional framework for the fisheries industry and the Blue Economy
- viii. Enhancement of technical cooperation with partner states
- ix. Coordination of maritime spatial planning and integrated coastal zone management;
- x. Protection and regulation of marine ecosystems;
- xi. Management and licensing of local and foreign fishing trawlers in Kenyan waters
- xii. Protection of marine resources in EEZ
- xiii. Overall policy for exploitation of agro-based marine resources;
- xiv. Policy on development of fishing ports and associated infrastructure
- xv. Capacity building for sustainable exploitation of agro-based marine resources;
- xvi. Protection of aquatic ecosystem;
- xvii. Promotion of Kenya as a centre for aquaculture

xviii. Oversight of state corporation

**(b) Key Management**

The *State Departments'* day-to-day management is under the following key organs:

- The Principal Secretary;
- Fisheries and The Blue Economy Secretary;
- Directorate of Fisheries Management and Development;
- Directorate of Blue Economy Development;

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Accounting Officer	Dr. F. O. Owino, PhD, CBS
2.	Fisheries and the Blue Economy Secretary	Ms. Lucy Obungu
3.	Director Fisheries Management and Development	Mr Rodrick Kundu
4.	Director Blue Economy Development	Ms. Susan Otieno

**(d) Fiduciary Oversight Arrangements**

**a) Audit and Finance Committees**

The State Departments' Audit Committee has been active vide Treasury Circular No.16/2005 dated 4<sup>th</sup> October, 2005 before introduction of PFM Act, 2012. However, during the period under review (2017/2018), the PFM Regulations covering the State Departments' Audit Committee has been finalised and approved by Parliament for effective application as required.

**b) Parliamentary Committee activities**

The Ministry handled various issues both at the National Assembly and the Senate of Parliament:

**National Assembly – Agriculture and Co-operatives Committee**

- Statements -
- Petitions -
- Motions -
- Workshops/Seminars -
- Meetings with Departmental Committees -

**Senate**

- Statements -
- Petitions -
- Motions -
- Workshops/Seminars -
- Meetings with Departmental Committees -

*c) Development partner oversight activities*

The World Bank through IDA provides for implementation support missions that are done at least twice a year an aide memoire is developed out of the mission by IDA as agreed with National Project Co-ordinating Unit before being shared with Kenya Government through The National Treasury.

**(e) Entity Headquarters**

P.O. Box 58187

Kilimo House

Cathedral Road

**NAIROBI, KENYA**

**Entity Contacts**

Telephone: (254) 2716103/85

E-mail: [psfisheries@kilimo.go.ke](mailto:psfisheries@kilimo.go.ke)

Website: [www.kilimo.go.ke](http://www.kilimo.go.ke)

**(f) Entity Bankers (all banks)**

1. 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

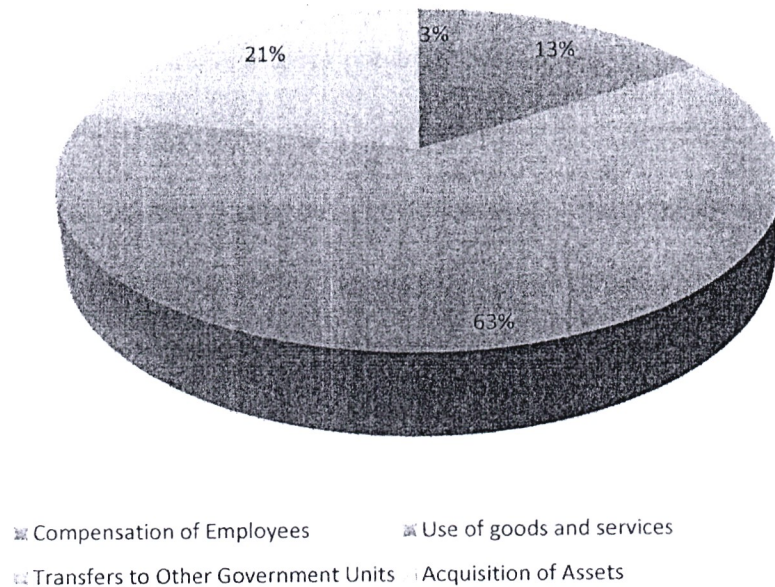
City Square 00200

Nairobi, Kenya

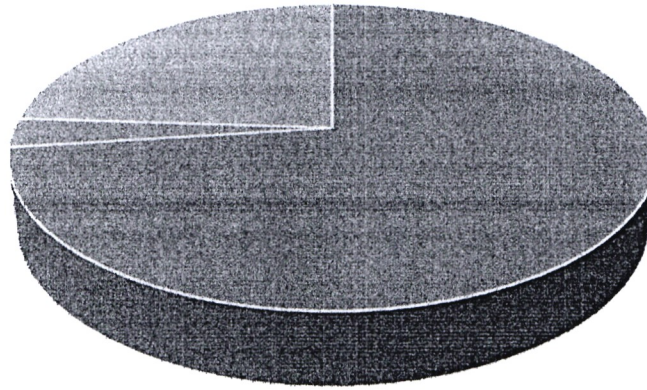
## 2. STATEMENT BY THE CABINET SECRETARY

The State Department for Fisheries, Aquaculture and the Blue Economy under the Ministry of Agriculture, Livestock, Fisheries and Cooperatives continued to implement its Strategic Plan (2018-2022) with the goal of ensuring sustainable utilization of fisheries resources in natural water bodies and expanding fish farming through technology development and transfer. The State Department's approved budget for Financial Year 2021/22 was Kshs 8,232,102,675 out of which total payments for the year amounted to Kshs. 6,691,086,867 representing absorption of 76 per cent. As a result, a total of Kshs 1,541,015,808 of the allocated budget was not utilized. The budget performance by economic classification is as depicted in Figure 1 below:

**Budget Utilisation as per Economic Item**



**Budget Utilisation as per programme**



- Fisheries Development and Management
- Development and coordination of the Blue Economy
- General Administration Planning and Support Services

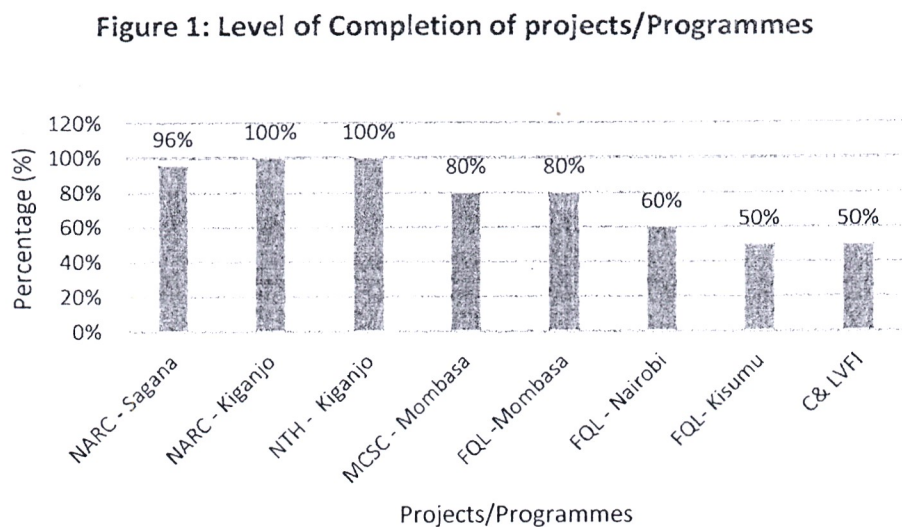
The Annual Financial Statements (AFS) provide a detailed assessment of the composition, allocation, and utilisation of funds covering the period 2021/2022 Financial Year. The Annual Financial Statements assess the extent to which targets set were achieved and the underlying reasons for non-achievement of some targets. The information contained in this report, was extracted from records relating to budget implementation as well as through discussions with key staff involved in programme implementation during the review period.

The key achievements during the period include successfully carrying out a marine fish assessment survey, conducting 'Eat More Fish' campaigns that have led to an increase in the per capita consumption of fish and developing a Maritime Spatial Plan that is 80% complete as at now. The State Department has also trained fishers in deep-sea fishing and initiated the process of acquisition of deep-sea fishing boats. Besides, we have conducted Marine Frame Survey, constructed and staffed Fish Quality Laboratories in Nairobi, Mombasa (FQL) and Kisumu while the one in Mombasa is under construction, rolled at the Aquaculture Business Development

Programme (ABDP) to counties and accelerated the development of coastal (including Liwatoni Fishing Port), and inland fisheries infrastructure (C&LVFI).

Other achievements include National Aquaculture Resource Centre (NARC) - Sagana; National Aquaculture Resource Centre (NARC) and associated works - Kiganjo; Construction works (perimeter wall, gate & gatehouse drive way and associated works) National Trout Hatchery (NTH) - Kiganjo and Construction of Fisheries Monitoring Control and Surveillance Centre (MCSC) – Mombasa.

The level of completion of some of these projects is as provided in the Figure 1.



## **Emerging Issues**

### **Terrorism, Piracy and Trafficking in illicit cargo in water bodies**

Irregular and poor inspection of fishing vessels, combined with fishing vessels' ability to move easily and relatively undetected from country to country make them an attractive option for transporting illicit cargo (drugs, firearms, human trafficking) while operating under the cover of fishing. This situation poses a major threat to the security of authorized fishing vessels, occasionally leading to hijacking of fishing vessels in the Exclusive Economic zone (EEZ) and the high seas

### **Invasive species in water bodies**

The emergence and proliferation of Water Hyacinth in inland waterways especially in Lake Victoria, presents a major challenge to navigation of fishing and transport boats and vessels leading to inefficiencies in fishing operations and sea/inland water transport. In addition, invasive species and harmful algal blooms associated with ballast water exchange affect the marine ecosystem.

### **Impacts of Climate Change**

The negative impacts of climate change in the recent past in terms of draught and floods have negatively affected the fisheries and aquaculture. For example, the effects of flood resulting from the long rains (February-May,2020) in the fisheries sector included: destruction of BMU infrastructure i.e. Fish Bandas, Toilets, eateries, jetties, fish stores, Boats, fishing gears and boat engines; attacks by crocodiles and hippos had increased because the water levels had risen and spread close to homesteads e.g in L. Baringo; submerging of reeds that serve as raw materials for making fishing canoes especially in Baringo County; increased turbulence and strong water waves that hampered navigation using kaldich/ dug outs and canoes using sails; and damage

valued Kshs. 485 Million was incurred by the fisher folk (L. Victoria 400 M, L. Baringo 50M, L. Naivasha 20M, and L. Turkana 15M)

### **Implementation Challenges**

The key challenges encountered in budget implementation were: inadequate staff and skills for fish quality assurance; inadequate capacity and skills for management of deep-sea fisheries; lack of an integrated policy framework for development of the Blue Economy; delays in uploading of development budget in the IFMIS and unpredictability in disbursement of exchequer.

### **Steps to address the challenges**

To address the above challenges, the State Department recruited twelve (12) technical staff for the technical wing of the State Department; the process of recruiting additional thirty (30) technical staff and forty-four (44) staff to man Nairobi, Mombasa and Kisumu Fish Quality Control Laboratories was completed. The State Department also in collaboration with relevant stakeholders developed National and County Governments Protocols and Guidelines for use by the different players in the food supply chain in response to the challenges posed by COVID-19. This was to address the emerging food security and manage the food supply chain including fish and fish products along the fish value chain with a view to ensuring availability, accessibility and affordability of safe, adequate and nutritious food for all citizens. The food supply chain in the country consists of players in input provision, production, trade, processing, transport, logistics, handling and consumption. Further, the State Department will: develop diverse skills and competencies for management and development of deep sea fisheries; and develop an integrated policy framework for development of the Blue Economy.

**Recommended Way Forward**

The following recommendations are important based on the implementation of fisheries programmes and projects:

- i. It is important that planned activities receive adequate funding as scheduled to ensure successful implementation of the same.
- ii. There is need for The National Treasury to ensure timely uploading of development budget to enhance efficiency and effectiveness in implementation of programmes and projects
- iii. Participatory monitoring and evaluation of programmes and projects including mid-term and terminal review is key to effective delivery of desired outputs and outcomes.
- iv. It is crucial for the National Treasury to ensure that disbursement of the exchequer is in line with the approved cash flow plans to minimize disruptions and delays in implementation of projects and programmes.

**HON. PETER MUNYA, EGH**

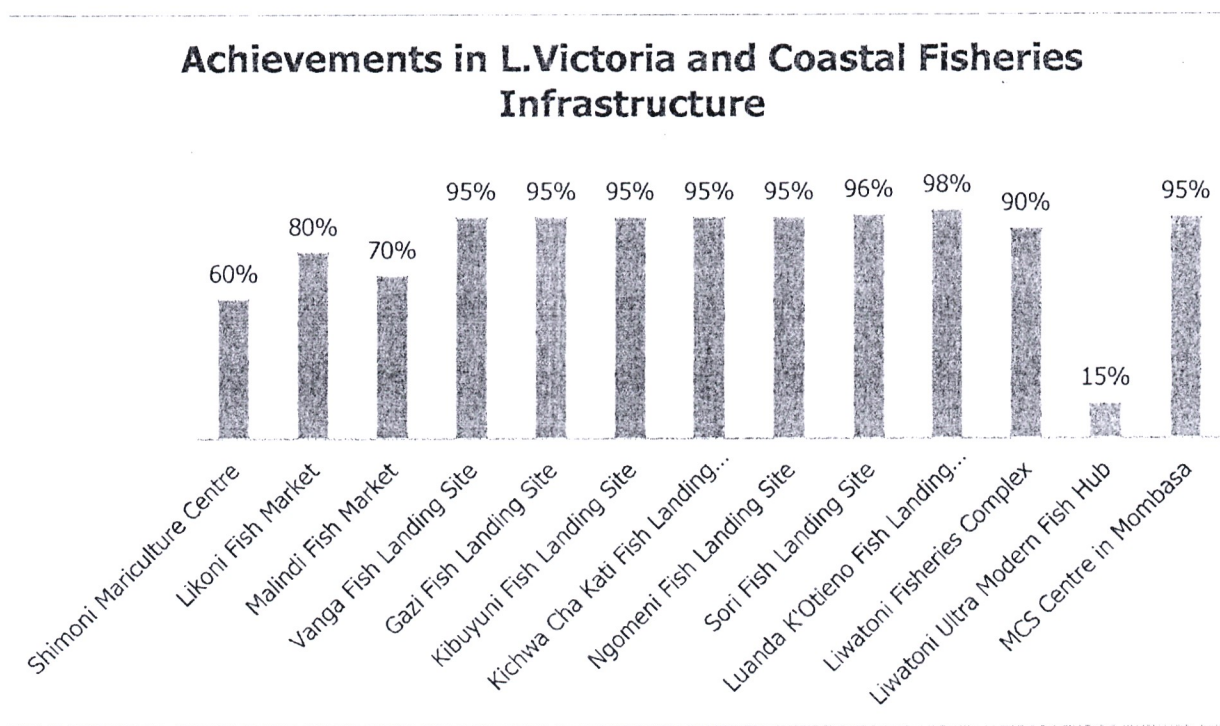
**CABINET SECRETARY**

**MINISTRY OF AGRICULTURE, LIVESTOCK FISHERIES AND COOPERATIVES**

### 3. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER

#### 1. Key achievements for the State Department for Fisheries Aquaculture and the Blue Economy

During the Financial Year 2021/2022 The State Department constructed Sori and Luanda K'otieno landing sites in L. Victoria fisheries. Further the State Department constructed and rehabilitate/renovated coastal infrastructure to different completion rates namely: - Shimoni Mariculture Centre; fish market in Likoni in Mombasa; Liwatoni Fisheries Complex in Mombasa; Monitoring, Control and Surveillance (MCS); fish market in Malindi; Vanga fish landing site in Kwale; Gazi fish landing site in Kwale; Kibuyuni fish landing in Kwale; Kichwa Cha Kati fish landing site in Kilifi; and Ngomeni fish landing site also in Kilifi. The completion rates are as provided in the Graph below.



The other key programme/project that continued to be implemented was Aquaculture, Business Development Programme (ABDP) and Kenya Marine and Fisheries Socio-Economic Development (KEMFSED) Programme. The key achievements registered by KEMFSED and ABDP are as provided under each.

#### **1. Kenya Marine Fisheries and Socio-Economic Development Project (KEMFSED)**

The project was launched on 26<sup>th</sup> June 2021 and is expected to end in August, 2025. The project is financed by the Government of Kenya and the World Bank, at a cost of Kshs. 11.5 billion. The aim of the project is to enhance economic benefits and coastal livelihoods from marine fisheries and coastal aquaculture while safeguarding associated ecosystems' integrity of the Coastal Counties (Mombasa, Lamu, Kwale, Kilifi and Tana River). The project achievements during the period under review were: -

- i. Trained 41 enumerators and supervisors on catch assessment survey, and data collection methodologies;
- ii. Trained 40 Beach Management Units (BMUs) on BMU Regulations;
- iii. Developed Monitoring and Evaluation (M&E) tool for Participatory Integrated Community Development process, developed 64 County Development Plans, developed 2977 concepts and approved 332 sub project proposals;
- iv. Trained 60 trainers of trainers on financial management from the 5 Project implementing counties;
- v. Trained 60 seaweed farmers on seaweed production, processing and marketing;
- vi. Trained 35 coxswains in deep sea fishing; and
- vii. Trained 42 mariculture farmers on mariculture fish farming, stocking and management of finfish and shellfish.

## **2. Aquaculture Business Development Programme (ABDP)**

The Programme started on 22<sup>nd</sup> June, 2018 and is expected to end in 2026. It is funded by the Government of Kenya and IFAD to a tune of Kshs. 14.3 billion. It is implemented in 15 counties namely Migori, Kakamega, Homa Bay, Nyeri, Meru, Kirinyaga, Tharaka- Nithi, Kisii, Kisumu, Siaya, Busia, Embu, Kiambu, Machakos and Kajiado. The aim of the Programme to increase income, food security and nutritional status of the wider communities of poor rural households involved in aquaculture in the programme implementing counties. The programme achievements during the period under review were:-

- i. Approved and adopted Baseline Survey report to help in assessing the situation of start of the Programme, set benchmarking/indicators to inform M&E functions for the Programme and form a platform for assessing the outcome of the Programme;
- ii. Constructed 5 Aquaponics Units in Kaplong Girls High School, Cheborge Boys High School, Kirisia Boys School, Kibabii Teachers' College and Garissa High School;
- iii. Developed Smallholders Aquaculture Group manual to guide and operationalize fish farming groups in the 15 Programme implementing counties;
- iv. Undertook Participatory Rural Appraisals (PRAs) for Aquaculture communities in 4 Programme implementing counties namely Kakamega, Siaya, Homa Bay, and Nyeri;
- v. Selected and onboarded 53 Programme beneficiaries from the counties of Kajiado, Embu, Kiambu and Migori;
- vi. Developed protocols for sampling of stocked/restocked community dams, and sensitized 200 farmers on cage culture protocols in the Western region;

- vii. Commissioned and handed over 9 vehicles to the counties of Embu, Kisii, Machakos, Tharaka Nithi, Kajiado, Kiambu, Busia, Siaya and Kisumu; and
- viii. Trained 28 officers on fish inspection and quality assurance drawn from the 15 Programme implementing counties.

***2. Emerging issues related to the State Department for Fisheries Aquaculture and the Blue Economy:***

- i. COVID-19 pandemic;
- ii. Insecurity and conflicts at transboundary resources;
- iii. New invasive species in water bodies e.g Egeria Densa species originating from South America in Lake Victoria; and
- vi. Pests and Diseases

***3. Highlight key risk management strategies:***

- i. Enhancement of critical skills through recruitment and training especially on the technical staff;
- ii. Succession management at the Top/Senior management levels of technical staff; and
- iii. Lengthy process and delays in development of necessary policies, legislation and regulations to facilitate sustainable management and development of fisheries and aquaculture

***4. Implementation challenges and way forward***

**4.1 Challenges**

The challenges experienced by the State Department during the review period include:-

- i. Delays in uploading of development budget into the Integrated Financial Management and Information System (IFMIS); budget cuts; and unpredictable disbursement of exchequer by The National Treasury;
- ii. Inadequate institutional capacity characterized by lean technical staff and inadequate specialized skills; limited fishing capacities of the artisanal fishermen for semi-industrial and industrial fisheries in deep waters;
- iii. COVID -19 pandemic that negatively affected the sector operations and implementation of programmes and projects activities;
- iv. Inadequate policy integration and uncoordinated development in the Blue Economy sector and lack of regional institutional framework for collaboration for some of the trans-boundary water bodies;
- v. Inadequate data on Blue Economy and lack of an integrated data/information system for storing and sharing information at different levels; and
- vi. Impacts of climate change that negatively affected fisheries and aquaculture activities.

#### **4.2 Way forward**

To address the above challenges, it is recommended that: -

- i The State Department to recruit the necessary technical staff, develop diverse skills and competencies for management and development of the fisheries and aquaculture;
- ii The State Department to coordinate and fast track the development of relevant policies, legal, regulatory, institutional framework and strategies/plans for fisheries and aquaculture development and management; and

*STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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- iii The National Treasury to ensure IFMIS is promptly opened at the start of every Financial Year to facilitate loading of the State Department budget. This is in addition to timely disbursement of the exchequer that is in line with the approved cash flow plans to minimize disruptions and delays in implementation of projects and programmes.



.....  
**BETSY MUTHONI NJAGI**

**PRINCIPAL SECRETARY / ACCOUNTING OFFICER**

**STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE  
ECONOMY.**

**4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2021/22**

The objectives of the State Department for Fisheries, Aquaculture and the Blue Economy as per the Programmes and Strategic Plans are as tabulated below:

No.	Programme	Objective
1	Fisheries Development and Management	To sustainably maximize the contribution of fisheries and aquaculture to poverty reduction, food and nutrition security, employment and wealth creation
2	Development and Coordination of the Blue Economy	To create conducive environment for sustainable development of the Blue Economy
3	General Administration, Planning and Support Services	To provide efficient and effective support services the technical department

**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 as per the Strategic Plan 2018 - 2022 are to:

- a) Develop/ review policies, plans, strategies, guidelines, legal and institutional framework; for fisheries, aquaculture and the blue economy management and development;
- b) Enhance investment in the Blue Economy;
- c) Enhance the capacities for development and management of fisheries, aquaculture and the blue economy; and
- d) Fast track implementation of the Leadership and Integrity Act (LIA) 2012.

**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:

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<b>MDA Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Fisheries Development and Management	To sustainably maximize the contribution of fisheries and aquaculture to poverty reduction, food and nutrition security, employment and wealth creation	Increase Food Security and Income	Percentage level of review of the National Oceans and Fisheries Policy 2008	The review of the National Oceans and Fisheries Policy 2008 was 90% completed. The Policy is awaiting to be taken for County Stakeholders Consultations, County Executive Committee Caucus on Agriculture, National validation forum and then publishing. The target was not achieved due to inadequate funds.
			Percentage Development of	The average completion was

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			Inland Fisheries Infrastructure	59%%of fish landing sites in L. VictoriaThe implementation affected by rising water levels in L. Victoria and budget cuts.
			Level of operationalization of new institutions namely: - Kenya Fisheries Service (KeFs); Fish Levy Trust Fund (FLTF); Kenya Fish Marketing Authority (KFMA); and Kenya Fishing Industries Corporation (KFIC)	KeFS is fully operational, FLTF have its Board of Trustee, and KFMA its Boards of Directors in place. But the two institutions are yet to recruit their own staff and Chief Executive Officers. While KFIC is yet to have its Board of Management in place and its own staff.

			Number of aquaculture innovation and technologies promoted	The target of three (3) aquaculture innovation and technologies was achieved. These were namely: - the Aquaponics; Recirculating Aquaculture System (RAS); and Cage culture
			Percentage completion of Aquaculture facility at Sagana	80% of the facility was completed. The target was affected by delayed ex-chequer release. The project is on-going and
			Number of innovative aquaculture market outlets established	Five (5) innovative aquaculture market outlets were established against a target of ten (10).

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				The below performance was as a result of austerity measures
			Number of Eat More Fish campaigns conducted	Fifteen (15) “Eat More Fish” campaigns against a target of twenty (20).  The underperformance was due to austerity measures.
			Number of Marine Fish Stock Assessments conducted	The target was achieved. Kenya Marine and Fisheries Research Institute (KMFRI) undertook one Marine Fish Stock Assessment Study
General Administration, Planning and	To provide efficient and effective	Efficient and effective support	Number of monitoring and evaluation reports	Monitored and evaluated; - Fish landing sites in Lake

Support Services	support services	services		Victoria; Coastal Infrastructure in Kwale and Mombasa; Coastal Infrastructure in Kilifi and Lamu; and conducted Performance Contracts Mid-Term reviews for the State Department and State Corporations for FY 2020/21
			Percentage reduction in corruption and corruption related activities	The achievement was 42.5%. The target not achieved since the draft departmental corruption risk prevention plan is still a draft and any intervention measures are based on the draft.

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			Percentage adoption of national cohesion and values	The target was achieved 100% as per the score given by the Directorate of National Cohesion and Values
Development and Coordination of the Blue Economy	Create conducive environment for sustainable development of the Blue Economy	Conducive Environment for Sustainable Development of the Blue Economy	Percentage development of coastal fisheries infrastructure	The average completion was on 79.8% on the development of coastal fisheries infrastructure. The target was not achieved due to budget cuts.
			Number of sea-weed farmers supported	The target of five hundred (500) of Sea- weed farmers was achieved (Procurement of value addition equipment, trainings,

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				construction of seaweed drying racks) from the farmers.
			Percentage completion of marine frame surveys	The target was not achieved due to COVID-19 containment measures. However, planning meetings procurement of the required materials and services; publicity; and training of supervisors had been completed.

## 5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

*(The State Department of Fisheries, Aquaculture and the Blue Economy exists to transform lives. This is our purpose; the driving force behind everything we do by putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the FY 2021/2022):*

### **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.

In FY 2021/22, the State Department implemented the Fisheries Management and Development Act, 2016 (No. 35 of 2016) as a sustainability strategy whose guiding principles include, among other things, conservation and protection of fisheries habitats, ensuring the effective application of the ecosystem approach to fisheries management and that biodiversity and genetic diversity in the marine environment is maintained and enhanced, encouraging the participation of users of the fisheries resources, and the general community, in the management of fisheries, application of the precautionary approach to the management and development of the fisheries at no less standard than is set out in any international standards.

Through the Fisheries Management and Development Act 2016 enacted in September 2016, institutions were established that would strengthen the governance of the fishing industry and aquaculture and enable investments along the fishery value chains for sustainable socio-economic benefits. These were the Kenya Fisheries

Service (KeFs), Kenya Fish Marketing Authority and the Fish Levy Trust Fund, among others. KeFs, for instance, has a critical role in ensuring the sustainability of fisheries resource through Management and licensing of local and foreign fishing trawlers in Kenya waters, protection of the maritime resources in EEZ and overall policy for exploitation of agro-based maritime resource.

The State Department also adopted the concept of co-management for fisheries resources sustainability and for economic viability. Beach Management Units have been established at all local landing sites to bring on board all stakeholders with interest in fisheries resource management. BMU's conducted monitoring, control and surveillance; controlled migration of fishers; collected and recorded catch data and collaborated with County and National Governments in matters of sustainable management of the fisheries resources thereby reducing illegal fishing activities, which are key roles in sustainable utilization of fisheries resources.

**b) Environmental performance /climate change/ mitigation of natural disasters**

In the FY 2021/2022, the State Department, under the green initiative, planted 10,000 Trees.in a bid to increase the tree coverage in the country as a strategy towards environmental conservation. This is in line with the government's targets to plant tree seedlings comprising shade, ornamental, and fruit trees. This will ensure access to a healthy environment and also contribute to climate change mitigation and adaptation and sustainable resource.

The sector is highly sensitive and the freshwater fishing faces detrimental impacts from climate change. Drought, for instance, leads to reduced inflow into and high evaporation from lakes and reservoirs, which in turn reduce breeding and fishing

grounds, and lead to declines in fish stocks. Coastal regions also have been affected. For example, coral reefs have faced significant climate-induced coral bleaching and mortality events which threaten fisheries resources. To mitigate this, the State Department enhanced the resilience of the fisheries value chain which is a priority adaptation action under the Kenya National Adaptation Plan (2015-2030). This was aimed at improving the fisheries sector contribution to Kenya's GDP which currently stands at approximately 5 per cent. This is in addition to supporting approximately one million people directly and indirectly (working as fisherpersons, traders, processors, suppliers and merchants). About 90 per cent of people engaged in the sector rely on fish from freshwater bodies, particularly Lake Victoria.

The State Department also:

- (i) Strengthened monitoring capacity and capability to prevent overfishing and unauthorized exploitation in the inland waters and Exclusive Economic Zone.
- (ii) Promoted the up-scaling of climate resilient strategies/ technologies in fisheries and climate resilient fish varieties.
- (iii) Expanded the fishing zones in both inland and coastal waters.
- (iv) Implemented cage fishing projects.

The State Department also mainstreamed climate change in programmes and projects by implementing the following mitigation and adaptation strategies:

- i. Empowered fisher community through education, capacity building, and livelihood diversifications.
- ii. Strengthened ecosystem approach to fisheries management

- iii. Expanded fishing zones in both inland and marine waters
- iv. Conducted a risks and vulnerability assessment of the fisheries subsector
- v. Reviewed, strengthened and deployed adaptation capacity in fisheries and blue economy.
- vi. Created incentives to shift diets toward low carbon marine sources such as sustainably harvested fish, and seaweed, as a replacement for emissions intensive land-based sources of protein.
- vii. Up-scaled sustainable aquaculture in the offshore.
- viii. Strengthened monitoring capacity to prevent over-fishing for both inland and EEZ.
- ix. Provided a framework for incentives that promote private sector investment in low carbon development in fisheries and blue economy.
- x. Increased feeds and seed in the ecological food chain of aquaculture through improved technology and capacity building.
- xi. Implemented Port State Measures Agreement to minimize illegal unregulated and unreported (IUUs) fishing.
- xii. Expanded seaweed farming beyond Kwale County of Kenya.

**c) Employee welfare**

The process of recruitment of staff, both technical and non-technical, for the State Department at entry level and in senior positions falls within the purview of the Public Service Commission of Kenya. The recruitment is thus guided by the guidelines issued by the Commission from time to time. The Authorized Officer of the State Department, in consultation with the Commission, is in charge of promotions of junior and middle-level staff

that is carried out in accordance to the guidelines issued by the Commission on delegated authority.

The recruitment of the Cabinet Secretary and the Principal Secretary usually involves stakeholder engagement during the vetting exercise by the relevant Departmental Committee of the National Assembly.

Of paramount importance during recruitment and promotions is the need to consider gender parity as envisaged in the Constitution of Kenya, 2010 and the Diversity Policy for the Public Service, 2016. The State Department has thus ensured that it does not contravene the aspirations of the Kenyan people during recruitment and promotions.

The performance of the public service is key to the attainment of our development goals. Consequently, the State Department gauges the performance of its staff annually as per the guidelines on Staff Performance Appraisal System in the Public Service, 2016 and the appropriate sanctions and rewards applied where necessary.

With regard to training, we put emphasis on group training in those courses that facilitate upward mobility of our staff to motivate them, build a culture of teamwork and to ensure cost effectiveness.

#### **d) Operational practices**

The State Department, being an apolitical organisation that embraces the culture of integrity, is principally charged with the responsibility of reviewing and advising the National Government on all matters relating to fisheries resources. This it does by formulating appropriate policies to ensure that the country makes a paradigm shift from artisanal to commercial fishing while bringing under control the rampant Illegal, Unreported and Unregulated fishing that leads to depletion of fish stocks.

To encourage fair market practices, we are currently implementing a number of projects whose sole objective is to reduce production, storage, distribution and marketing costs. The modernization of fish landing sites in Lake Victoria and in the coastal strip will address the storage challenges that has led to high post-harvest losses thereby increasing the attendant production costs. We are also constructing ultra-modern markets in Kisumu, Mombasa and Kilifi counties to help address marketing challenges in addition to experimenting with digital and online marketing initiatives.

The State Department is aware of the need to ensure that the market, both local and international, has access to quality fish and fish products and is thus constructing modern fish quality laboratories in Mombasa, Kisumu and Nairobi. Besides, we have developed a good working relationship with our suppliers and contractors by settling their bills and certificates when they fall due and this has ensured that we do not carry unnecessary pending bills from one fiscal year to the next.

**e) Community Engagements-**

Public participation is one of the pillars of the Constitution of Kenya, 2010. The State Department has also not been left behind in seeking the views of the Beach Management Units and the wider public in identifying sites for the construction of fish landing sites. Besides, we have initiated and participated in tree-planting exercises in various parts of the country as part of our environment conservation efforts. Furthermore, we have empowered seaweed farmers at the coast by training them in their craft and facilitating small processing facilities so that they can add value to their raw products

## 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 Fisheries, Aquaculture and the Blue Economy*) 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 Fisheries, Aquaculture and the Blue Economy*) 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 o

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 Fisheries, Aquaculture and the Blue Economy*) further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

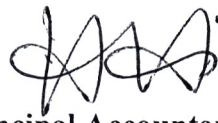
#### **Approval of the financial statements**

The *entity's* financial statements were approved and signed by the Accounting Officer on 20<sup>th</sup> Dec 2022.



**Principal Secretary**

**Betsy Muthoni Njagi**



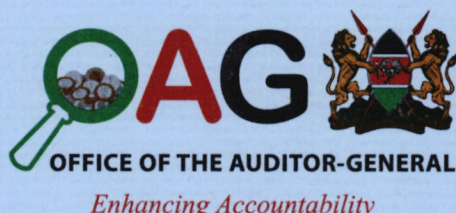
**Principal Accountant**

**Henry H.O. Ondara**

**ICPAK Member Number: 10292**

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## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY 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 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 Fisheries, Aquaculture and the Blue Economy set out on pages 39 to 76, 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 combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Fisheries, Aquaculture and the Blue Economy 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. Variances Between Financial Statements and Supporting Schedules**

Review of the financial statements provided for audit revealed unexplained variances with supporting schedules as detailed below:

<b>Component</b>	<b>Note</b>	<b>Financial Statements Amount (Kshs)</b>	<b>Supporting Schedules Amount (Kshs)</b>	<b>Variance (Kshs)</b>
Account Payables-Deposits	10	125,446,639	23,064,091	102,382,548
Transfers to other Government Units - Kenya Fisheries Advisory Council (KFAC)	5b	4,981,711	5,036,311	(54,600)

In the circumstances, the accuracy and completeness of the account payables and transfers to other government units - KFAC of Kshs.125,446,639 and Kshs.4,981,711, respectively could not be confirmed.

### **2. Misclassification of Expenditure**

The statement of receipts and payments reflects expenditure on use of goods and services of Kshs.844,611,256 and acquisition of assets of Kshs.1,453,902,755. Review of the ledger accounts revealed misclassified expenditure totalling to Kshs.153,187,487 and Kshs.34,076,557 on use of goods and service and acquisition of assets, respectively. Further, disclosed in the ledgers were payments in respect of construction and civil works reversal transactions totalling Ksh.34,307,200 whose journal vouchers and other supporting documents were not provided for audit verification.

In the circumstances, the accuracy and completeness of the expenditure on use of goods and services of Kshs.844,611,256 and acquisition of assets of Kshs.1,453,902,755 could not be confirmed.

### **3. Inaccurate Retention and Withholding Tax Amounts**

Review of payment documents at the Kisumu regional office revealed that, an amount of Kshs.248,300,722 was paid to contractors during the year under review. However, amounts withheld as retention and withholding tax differs with the prescribed rates of 10% and 3% respectively. The actual amounts withheld were Kshs.20,763,078 and Kshs.6,421,523 instead of the recalculated amounts of Kshs.24,830,072 and Kshs.7,449,021 resulting to unexplained variances Kshs.4,066,994 and Kshs.1,027,448 respectively.

In the circumstances, the accuracy and regularity of the retention and withholding tax amounts totalling to Kshs.27,184,601 could not be confirmed.

### **4. Inaccuracy of Expenditure on Purchase of Certified Seeds, Breeding Stock and Live Animals**

The statement of receipts and payments and Note 7 to the financial statements reflects expenditure on acquisition of assets amounting to Kshs.1,453,902,755. The expenditure includes payments relating to purchase of certified seeds, breeding stock and live animals amounting to Kshs.23,649,998. However, the latter excludes a payment of Kshs.1,739,034 for the supply of fingerlings. In addition, the ledger provided for audit had an unexplained reversal of wrongly charged expenditure journal of Kshs.6,000,000 which was not supported.

In the circumstances, the accuracy and validity of the expenditure of Kshs.23,649,998 on certified seeds, breeding stock and live animals could not be confirmed.

### **5. Unsupported Payments Outside Integrated Personnel and Payroll Database (IPPD)**

The statement of receipts and payments and Note 3 to the financial statements reflects expenditure on compensation of employees amounting to Kshs.164,489,606. Review of the payroll data however indicated expenditure on compensation of employees amount of Kshs.153,850,231, resulting to a variance of Kshs.10,639,375 which apparently relates to amounts paid outside the IPPD system. However, the Management did not provide details of these payments.

In the circumstances, the accuracy and completeness of the compensation to employees' expenditure of Kshs.10,639,374.40 could not be confirmed.

### **6. Unsupported Expenditure**

The statement of receipts and payments reflects expenditure on use of goods and services of Kshs.844,611,256 and social security benefits of Kshs.5,481,210. However, included in these amounts are sampled expenditures of Kshs.121,831,349 and Kshs.5,031,738, respectively which were not supported with verifiable documentary evidence.

In the circumstances, the accuracy, validity and completeness of the sampled expenditure totalling Kshs.126,863,087 could not be confirmed.

## **7. Unsupported Prior Year Adjustments**

The statement of assets and liabilities reflects prior year adjustments of Kshs.(30,974,377). However, these adjustments were not supported with verifiable documentary evidence.

In the circumstances, the accuracy, validity and completeness of the prior year adjustments of Kshs.(30,974,377) 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 Fisheries, Aquaculture and the Blue Economy 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**

#### **Unsupported Pending Bills**

Included in Note 16 to the financial statements on other important disclosures are pending accounts payable amounting to Kshs.112,169,309 all disclosed as relating to the year under review. However, only pending bills amounting to Kshs.10,757,339 were verified while supporting documents for the balance of Kshs.101,411,970 were not provided for audit.

Further, the reporting template issued by the Public Sector Accounting Standards Board requires the State Department to disclose in Annex 1 analysis of pending accounts payables, the original contract amount, date contracted, amount paid to-date, outstanding balances and any comments on the same. However, Management did not provide this information making it difficult to establish the ageing information of these payables.

Failure to settle bills in the year to which they relate adversely affects the subsequent year's budget to which they have to be charged.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Delay in Operationalization of KFIC and KFAC**

The statement of receipts and payments and Note 5 to the financial statements reflects transfers to other government units of Kshs.4,222,602,040 which included transfers to Kenya Fishing Industries Corporation (KFIC) of Kshs.9,977,600 and Kenya Fisheries Advisory Council (KFAC) of Kshs.4,981,711 all totalling to Kshs.14,959,311. However, the entities continue to account and report expenditure under the State Department from their respective dates of establishment instead of preparing their own financial statements for audit. In addition, the Management did not provide supporting documentation for the transfers to these entities.

In the circumstances, the regularity of the transfers of Kshs.14,959,311 could not be confirmed.

### **2. Irregular Expenditure on Initiation and Construction of Ultra-Modern Tuna Fish Hub at Liwatoni Complex**

The statement of receipts and payments and Note 7 to the financial statements reflects expenditure on acquisition of assets totalling Kshs.1,453,902,755. The amount includes an expenditure on construction and civil works of Kshs.1,160,919,983 out of which Kshs.500,000,000 relates to AIEs sent to KFIC for construction of Liwatoni Ultra-Modern Tuna Fish Hub. The State Department did not provide for audit user requisition for the project, feasibility study report, bill of quantities, technical drawings or architectural designs, environmental and social impact assessment reports and approvals from statutory bodies such as National Construction Authority (NCA), National Environmental Management Authority (NEMA) and County Government of Mombasa. Consequently, it could not be confirmed whether the project cost was realistic and based on up-to-date information on economic and market conditions and if the project was compliant with requirements of the users and the other statutory bodies. In addition, the contract period for the project was twenty-six (26) weeks and which lapsed on 10 October, 2022. The project is yet to be completed.

Further, during the physical verification exercise undertaken in October, 2022, it was observed that the contractor was demolishing fresh works that had been undertaken in the sections of fresh and frozen rooms as well as cold rooms leading to wastage of resources and losses.

In the circumstances, the value for money on the expenditure of Kshs.500,000,000 on construction of ultra-modern tuna fish hub could not be confirmed.

### **3. Stocking of Unspecified Dams, Ponds and Aquaponics Units with Fingerlings**

The statement of receipts and payments and Note 7 to the financial statements reflects an expenditure on acquisition of assets of Kshs.1,453,902,755 which included an amount

of Kshs.23,649,998 relating to purchase of certified seeds, breeding stock and live animals. In the year under review, a contract for supply of fingerlings to various unspecified dams, ponds and aquaponics units was awarded to a firm at a contract price of Kshs.1,738,500. The procurement was done through request for quotations and two payments of Kshs.796,800 and Kshs.996,000 were made towards the purchase of 16,000 and 20,000 catfish fingerlings, respectively. These two payments were not however supported with the opening and evaluation minutes of the quotations and there was no indication of where the catfish fingerlings were delivered.

In the circumstances, the value for money for on the payment of fingerlings worth Kshs.1,738,500 could not be confirmed.

#### **4. Irregular Stocking of Fingerlings in Kisumu Region**

Examination of expenditure returns of the Kisumu regional office for the year under review revealed that expenditure totalling to Kshs.1,099,996 was incurred on stocking of fingerlings at Kamura and Sironga Girls' Schools dams. The criteria used to select the dams or the schools for this activity could not be verified because there was no documentation to support the selection exercise.

In addition, records provided indicated that Kamura dam was stocked with 17,000 tilapia and 13,491 catfish fingerlings in November, 2021 and March, 2022, respectively. During field verification exercise in October, 2022, it was observed that Kamura dam sits on a private land and is not fenced or protected with predator nets. Those in charge could not provide documentation to support that the stocking was actually done. It was also observed that the local community uses the water in the dam for other activities like feeding livestock and washing which is likely to lead to pollution and thus endangering the survival of the fish.

Further, Sironga Girls' School received a total of 6,000 fingerlings stocked in four different dams out of which 3,000 fingerlings died due to drying of two (2) dams into which the fish was stocked. The school did not have a record of delivery of the fingerlings and thus confirmation for the same was not possible.

In the circumstances, the value for money on the expenditure of Kshs.1,099,996 incurred on the fingerlings stocking could not be confirmed.

#### **5. Irregular Procurement for Supply and Delivery of Fingerlings**

Review of procurement records revealed that tender No. NG/KW/FISH/21/2021/2022 for supply and delivery of 2,040,000 fingerlings to twenty-four (24) dams in various counties was awarded to a firm at Kshs.101,592,000. Each dam was to receive 85,000 fingerlings. However, the capacity of each dam had not been assessed and mentioned in any report to confirm if the said dams had the capacity for 85,000 each for fingerlings. There was also no contract with the firm detailing the modalities of supplying and delivery of the fingerlings. During the year under review, an amount paid for this tender was Kshs.15,200,254. In addition, tender No. NG/KW/FISH/24/2021/2022 for supply and delivery of 255,000 fingerlings to three dams in various counties was awarded to another

firm at Kshs.12,367,500. Each dam was to receive 85,000 fingerlings. A payment of Kshs.2,449,978 towards purchase of 50,515 fingerlings for three (3) dams was made during the year under review. The capacity of each dam had not been assessed to confirm if each of the said dams had the capacity for 85,000 fingerlings. There was also no contract with the firm detailing the modalities of supplying and delivery of the fingerlings.

In the circumstances, the value for money on the expenditure of Kshs.17,650,232 for supply and delivery of fish fingerlings could not be confirmed.

#### **6. Commingling of the State Department's Funds with Kenya Marine and Fisheries Research Institute (KMFRI) Funds**

The statement of receipts and payments and Note 4 to the financial statements reflects a total expenditure of Kshs.844,611,256 on use of goods and services. Included in this expenditure is training expenses of Kshs.496,568,171 out of which an AIE of Kshs.408,000,000 was issued KMFRI for hire of training facilities and equipment. The AIE was used to pay of Kshs.144,000,000 on 29 October, 2021 towards the leasing of vessel for training of fish crews when the balance of the AIE funds at the time of the payment was Kshs.142,889,701. The source of the balance of Kshs.1,110,299 was not explained. In addition, the Institute issued imprest amounting to Kshs.414,400 for flagship of the vessels in Mombasa, which was not budgeted for under the vote.

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

#### **7. Failure to Account for All the Fishermen Trained Under A Presidential Directive**

Included in the training expenses is an AIE issued to KMFRI for hire of training facilities and equipment of Kshs.408,000,000. During the year under review, there was a Presidential directive to train one thousand (1000) fishermen to be able to fish using deep sea vessels. The training was done in two (2) stages, the first part of the training undertaken at Bandari Maritime Academy where eight hundred and fourteen (814) fishermen were trained according to 2020/2021 reports by Kenya Fisheries Services (KeFS) but the list provided of fishermen who were accredited in the seaman's book reflected only 412 fishermen. The second part of training involved a contract signed on 1 March, 2021 for facilitating hire of vessels to be used in training the fishermen in the deep sea undertaken by KMFRI. The contract stipulated that training for the long-liner using FV Seamar II vessel was to be done in five (5) months with each month having forty-nine (49) persons to be trained totalling two hundred and forty-five (245) persons. The other long-liner to be used for training was FV Miss Jane which was to be used for four (4) months to train forty-eight (48) persons each month totalling to one ninety-two (192) persons. This brought the total to four hundred and thirty-seven (437) persons to be trained under the contract. However, it is not clear how many fishermen were trained both at Bandari Maritime Academy and further went for the deep-sea training since the numbers quoted in the two training components differ with three hundred and seventy-seven (377) and also differ with Presidential directive numbers of one thousand (1000) fishermen.

In the circumstances, the total trained fishermen and value for money on the training expenses of Kshs.408,000,000 could not be confirmed.

## **8. Construction and Civil Works**

The statement of receipts and payments and Note 7 to the financial statements reflects expenditure on acquisition of assets amounting to Kshs.1,453,902,755. Included in this expenditure is Kshs.1,160,919,983 relating to construction and civil works. Review of records revealed several issues as detailed below:

### **8.1 Construction of Lwanda K’Otieno Fish Landing Site in Siaya**

During the year under review, amount of Kshs.121,510,101 was paid for construction of Lwanda K’otieno landing sites. The following observations were made upon examination of related records and physical verification at the project sites:

- i. Technical drawings for the landing sites were not provided for audit review. During the procurement process, amendments were made on the initial Bills of Quantities (BOQ) that had been approved. It was however not clear what necessitated the revision of initial bills of quantities. Included in the Bills of Quantities was an amount of Kshs.9,282,000 relating to payment for particular preliminaries that was not supported.
- ii. The payment vouchers included certificate No.2 showing breakdown of utility block - Kshs.5,219,570, gate house - Kshs,756,760 and provisional sum - Kshs.59,300,000 that were not supported by the bills of quantities.
- iii. There were no ramps on the paths leading to the washrooms for persons with disability, the pavements from the jetties had cracks, the gate houses were yet to be done and there was no electricity and thus landing sites could not be used.
- iv. Luanda K’Otieno was commissioned on 4 August, 2022 yet the works were not complete.

### **8.2 Construction of Fish Landing Site at Sori Beach in Migori County**

During the year under review, an amount of Kshs.126,790,621 was paid for construction of Sori landing sites. The following observations were made upon examination of related records and physical verification at the project sites:

- i. Technical drawing for the landing site were not provided for audit. During the procurement process, amendments were made on the initial BOQ that had been approved. It was however not clear what necessitated the revision of initial bill of quantity. Included in the bills of quantities was an amount of Kshs.9,790,000 relating to payment for particular preliminaries that was not supported with relevant documentation.

- ii. The provisional sum was stated in the bills of quantities of Kshs.61,300,000 and included mechanical works, electrical works, generator and solar platform that formed part of the payment certificate No.3. Detailed analysis for the same were however not provided for audit and thus the same could not be confirmed.
- iii. Quoted in the bills of quantities were seven stainless steel handrails for the assisted washroom valued at Kshs.56,000. On site the washroom had five handrails only that were of different material other than the quoted one. Further, there was only one washroom facility for people with disability and the entrance did not have a ramp.
- iv. An amount of Kshs.115,200 was quoted in the bills of quantities for provision of thick steel casement double leaf double swinging door sizes for the utility block. However, the external door put were made of wood and not steel.
- v. The BOQ specifications included gutters and rainwater drainage pipes at the gate house. It was however observed that the same had not be installed.
- vi. Sori fish landing site was commissioned on 4 August, 2022 yet the works were not complete. There was no electricity and thus landing site could not be used.

### **8.3 Renovations and Rehabilitation Works at Fish Quality Control Laboratory Kisumu**

During the year under review, an amount of Kshs.9,020,466 was paid for the proposed renovation and rehabilitation works at the Kisumu fish quality control laboratory. The works paid for included CCTV installation and electrical works. Examination of related records and physical verification at the project site in October, 2020, revealed the following unsatisfactory matters:

- i. The handover by the contractor was done in July, 2022. However, the power connection and lighting system were faulty as power would go off when some of the machines were switched on. Electrical works were also incomplete with switches not fixed on the wall.
- ii. Waste pipe to the sentry had not been done and the septic tank was yet to be completed. The door knobs fixed were of poor quality and getting stuck or falling off. The CCTV cameras were also not functional as the control room which should be situated at the gate was not complete.
- iii. A freezer that was to be used in the laboratory had remained idle as it needed to be relocated from where it was stored to the appropriate room but could not be moved unless the door was dismantled. The generator in the laboratory was not working and thus affecting operations during laboratory analysis. The laboratory also lacked reagents and hence hampering analysis.
- iv. The air extraction system was producing foul smell in the whole laboratory. The ventilation system in the laboratory was also not functional. Most of the equipment in the laboratory were not operational as some were yet to be fully installed.

- v. There were two generators belonging to Ogal and Nyandiwa landing sites in the Kisumu regional office compound that had been poorly stored.

#### **8.4 Renovations and Rehabilitation Works at the Gazi Fish Landing Site, Kwale County**

Included in the expenditure on construction and civil works for the year under review is a payment of Kshs.40,126,027 for works at the Gazi fish landing site. It was observed during a field verification in October, 2022 that the area floods during high tides, which may cause destruction of materials as well as mechanical and electrical works. However, no sea wall had been constructed to prevent flooding of the site. Although the electrical works and CCTV installations were complete, there was no power source or connection and the site was therefore not in use.

#### **8.5 Renovation and Rehabilitation Works at Ngomeni Fish Landing Site, Kilifi County**

A payment of Kshs.12,699,332 was made for rehabilitation works at the Ngomeni fish landing site during the year under review. However, the following observations were made in relation to the ongoing works:

- i. Some extra works done were not originally included in the contract including; working tables/tops and generator house, ice flake section and installation of water tank. It was not clear who instructed the contractor to do the extra works.
- ii. There was no access of the fish landing site from the ocean and therefore it was not clear how the fishermen would be offloading fish.

#### **8.6 Rehabilitation at the Kichwa Cha Kati Fish Landing Site, Kilifi County**

An amount of Kshs.10,070,046 was paid for rehabilitation works at Kichwa Cha Kati fish landing site in the year under review. Review of the project progress report revealed the works to be at 75% completion despite the fact that the contract period had lapsed as of October, 2022. In addition, the following issue were observed:

- i. The contractor was given extra works of cutting off sand around the fish landing site. However, the explanation provided at the site is that a quantity surveyor did not visit the site to quantify the amount of work to be done by the contractor. The Management did not provide the instruction for extra works for audit verification.
- ii. The landing site did not have power supply/connection and therefore may not be in use once completed.

#### **8.7 Proposed Construction of National Mariculture Resource Centre at Shimoni, Kwale**

During the year under review, a firm was awarded a contract for proposed construction of National Mariculture Resource Centre at Shimoni, Kwale at contract sum of

Kshs.734,002,095. As detailed in the engineer's report, the certified amount was Kshs.378,893,781.16 and that the works were 60% complete as of 30 June, 2022.

The signed contract did not indicate the commencement and completion dates of the project. However, according to the engineer's report the period for the works was 64 weeks commencing on 5 June, 2019 to 3 June, 2020 and the performance bond was running up to 30 November, 2020. The contractor requested for extension of the contract and was granted the same till 4 June, 2022. The Management did not confirm extension of the performance guarantee since the project was still ongoing.

Further, the following observations were made during audit verification in October, 2022:

- i. Although the contractor did not have pending certificates, the contractor had abandoned the site and no works were ongoing.
- ii. According to payment certificates, the engineers had certified walling works as 50%. However, during the physical verification it was noted that walling works was below the certified percentage.
- iii. The subcontractor for installation of CCTV had delivered material to the site despite the fact that the main works were still in progress. Hence, the materials may be damaged or stolen.
- iv. The subcontractor for air conditioning installation works had delivered materials to the site but the works could not continue since the main contractor had pending works. The materials may therefore be damaged or stolen.
- v. Expenditures under preliminaries in bills of quantities totalling Kshs.26,890,000 could not be confirmed as no evidence was provided for audit verification.

In the circumstances, value for money on expenditure of Kshs.1,160,919,983 relating to construction and civil works could not be confirmed.

## **9. Irregularities in Procurement of Supplies - Kirinyaga West**

The statement of receipts and payments and Note 4 to the financial statements reflects expenditure on use of goods and services amounting to Kshs.844,611,256. Included in this expenditure is an amount of Kshs.173,150,741 for specialized materials and services, out of which Kshs.59,099,986 relates to AIEs sent to Kirinyaga West. However, review of the payment vouchers totalling Kshs.20,312,750 and procurement correspondences revealed the following anomalies:

- i. Firms that were not in the list of registered suppliers were awarded contracts.
- ii. There were no requisitions and correspondences on how firms were invited to bid.
- iii. LPOs were issued to firms before user requisitions were made.

In the circumstances, Management was in breach of Section 71(4) of the Public Procurement and Asset Disposal Act, 2015.

#### **10. Issuance of Overlapping Imprest**

The statement of receipts and payments and Note 4 to the financial statements reflects expenditure on use of goods and services amounting to Kshs.844,611,256. Included in this expenditure is travelling and subsistence allowance expenditure of Kshs.186,906,488. Analysis of the imprests register revealed that officers with overlapping imprests had received a total of Kshs.174,736,904 before surrender of the previous imprests contrary to Regulation 93(4) of the Public Finance Management (National Government) Regulations, 2015.

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

#### **11. Unsupported Contract Termination at Liwatoni Complex**

In the year under review, the State Department terminated all the contracts that were running at Liwatoni Complex. However, the Management did not provide information or documentation stating reasons for termination, contractual grounds and the cost of termination details.

In the circumstances, contracts terminated without following due process may lead to litigation.

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. Non-Compliance with the One-Third of Basic Salary Rule**

An analysis of the payroll for the year ended 30 June, 2022 revealed that fifteen (15) employees had overcommitted their salaries and were earning less than a third of their

basic salary. This is contrary to Section C.1.(3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016.

In the circumstances, the Management and employees were in breach of the law.

## **2. Lack of Assets Ownership Documents**

Annex 1 to the financial statements on summary of fixed assets register reflects a historical cost balance of Kshs.7,158,878,844 as at 30 June, 2022. However, review of the fixed asset register submitted for audit revealed that ownership documents for all parcels of land acquired over the years were not provided for audit review. In addition, the asset register indicated that State Department owned a total of 114 motor vehicles and yet only 30 logbooks were provided for audit. In addition, the following observations were made:

- i. The asset register lacked key details like the acquisition cost, location of the asset, depreciation rate and the date of acquisition.
- ii. Most of the land details did not indicate the acreage.
- iii. In most cases, vehicles registration number/chasis number/engine number were not indicated.

In the circumstances, the effectiveness of controls relating to management of fixed assets 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 effective processes and systems of internal control, 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 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 continue 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 control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal 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 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide the Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

23 December, 2022

**8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2022**

	Note	2021- 2022	2020-2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	5,864,704,106	4,434,819,078
Proceeds from Foreign Borrowings	2	837,406,796	26,973,000
<b>TOTAL REVENUES</b>		<b>6,702,110,902</b>	<b>4,461,792,078</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	164,489,606	297,971,676
Use of goods and services	4	844,611,256	680,841,787
Transfers to Other Government Units	5	4,222,602,040	2,936,343,992
Social Security Benefits	6	5,481,210	-
Acquisition of Assets	7	1,453,902,755	524,776,123
<b>TOTAL PAYMENTS</b>		<b>6,691,086,867</b>	<b>4,439,933,577</b>
<b>SURPLUS/DEFICIT</b>		<b>11,024,035</b>	<b>21,858,501</b>

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 20<sup>th</sup> Dec 2022 and signed by:



Principal Secretary  
Betsy Muthoni Njagi



Principal Accountant  
Henry H.O. Ondara  
ICPAK Member Number: 10292

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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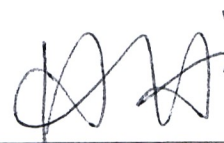
9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022

	Note	2021- 2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	136,391,878	94,277,098
Cash Balances	8B	195,255	116,458
<b>Total Cash And Cash Equivalents</b>		<b>136,587,133</b>	<b>94,393,556</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	-	30,405,350
<b>TOTAL FINANCIAL ASSETS</b>		<b>136,587,133</b>	<b>124,798,906</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	10	125,446,639	93,708,071
<b>NET FINANCIAL ASSETS</b>		<b>11,140,494</b>	<b>31,090,835</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	11	31,090,835	33,657,725
Prior year adjustments	12	(30,974,377)	(24,425,391)
Surplus/Deficit for the year		11,024,035	21,858,501
<b>NET FINANCIAL POSSITION</b>		<b>11,140,493</b>	<b>31,090,835</b>

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 20<sup>th</sup> Dec 2022 and signed by:



Principal Secretary  
Betsy Muthoni Njagi



Principal Accountant  
Henry H.O. Ondara  
ICPAK Member Number: 10292

**10. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022**

	Note	2021- 2022	2020-2021
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	5,864,704,106	4,434,819,078
		<b>5,864,704,106</b>	<b>4,434,819,078</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	3	164,489,606	297,971,676
Use of goods and services	4	844,611,256	680,841,787
Social Security Benefits	6	5,481,210	-
Transfers to Other Government Units	5	4,222,602,040	2,936,343,992
		<b>5,237,184,112</b>	<b>3,915,157,454</b>
<b>Adjusted for:</b>			
Prior Year Adjustments	12	(30,974,377)	(24,425,391)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	13	30,405,350	(21,196,176)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	14	31,738,568	(13,642,093)
		<b>658,689,535</b>	<b>460,397,964</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	(1,453,902,755)	(524,776,123)
<b>Net cash flows from Investing Activities</b>		<b>(1,453,902,755)</b>	<b>(524,776,123)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	2	837,406,796	26,973,000
<b>Net cash flow from financing activities</b>		<b>837,406,796</b>	<b>26,973,000</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>42,193,576</b>	<b>(37,405,158)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>8A+8</b>	<b>94,393,556</b>	<b>131,798,714</b>

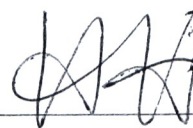
STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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	B		
Cash and cash equivalent at END of the year	8A+8 B	136,587,132	94,393,556

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 20<sup>th</sup> Dec 2022 and signed by:



Principal Secretary  
Betsy Muthoni Njagi



Principal Accountant  
Henry H.O. Ondara  
ICPAK Member Number: 10292

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2021/22

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=c-d	f=d/c %
	<b>RECEIPTS</b>						
	Exchequer releases	12,903,572,675	(5,771,470,000)	7,132,102,675	5,864,704,106	1,267,398,569	82%
	Proceeds from Foreign Borrowings	90,000,000	1,000,000,000	1,090,000,000	837,406,796	252,593,204	77%
	Other Receipts	10,000,000	0	10,000,000	0	10,000,000	0%
	<b>Total Receipts</b>	<b>13,003,572,675</b>	<b>(4,771,470,000)</b>	<b>8,232,102,675</b>	<b>6,702,110,902</b>	<b>1,529,991,773</b>	<b>81%</b>
	<b>Payments</b>						
21	Compensation of Employees	238,100,000	(66,937,061)	171,162,939	164,489,606	6,673,333	96%
22	Use of goods and services	480,525,292	597,091,303	1,077,616,595	844,611,256	233,005,339	78%
263	Transfers to Other Government Units	8,463,500,000	(2,802,744,150)	5,660,755,850	4,222,602,040	1,438,153,811	75%
27	Social Security Benefits	0	5,481,211	5,481,211	5,481,210	1	100%
31	Acquisition of Assets	3,821,447,383	(2,504,361,303)	1,317,086,080	1,453,902,755	(136,816,675)	110%
	<b>Grand Total</b>	<b>13,003,572,675</b>	<b>(4,771,470,000)</b>	<b>8,232,102,675</b>	<b>6,691,086,867</b>	<b>1,541,015,808</b>	<b>81%</b>
	<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,024,035</b>	<b>(11,024,035)</b>	

- i. Exchequer releases was at 81% due to lack of exchequer issue
- ii. Underutilization of transfers to other government units and acquisition of assets was due to inadequate exchequer issue.

*STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
Annual Report and Financial Statements for the year ended 30th June 2022*

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The entity financial statements were approved on 20<sup>th</sup> Dec 2022 and signed by:



Principal Secretary

Betsy Muthoni Njagi



Principal Accountant

Henry H.O. Ondara

ICPAK Member Number: 10292

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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11 (A) Summary Statement of Appropriation: Recurrent for FY 2021/22

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	<b>RECEIPTS</b>						
	Exchequer releases	2,257,372,675	(28,470,000)	2,228,902,675	2,204,172,180	24,730,495	99%
	Other Receipts	10,000,000		10,000,000		10,000,000	0%
	<b>Total Receipts</b>	<b>2,267,372,675</b>	<b>(28,470,000)</b>	<b>2,238,902,675</b>	<b>2,204,172,180</b>	<b>34,730,495</b>	<b>98%</b>
	<b>PAYMENTS</b>						
21	Compensation of Employees	238,100,000	(66,937,061)	171,162,939	164,489,606	6,673,333	96%
22	Use of goods and services Transfers to Other Government Units	182,725,292	(13,908,697)	168,816,595	163,777,192	5,039,403	97%
263	Social Security Benefits	1,838,500,000	48,255,850	1,886,755,850	1,876,715,141	10,040,709	99%
27	Acquisition of Assets	8,047,383	(1,361,303)	6,686,080	6,015,923	670,157	90%
	<b>Grand Total</b>	<b>2,267,372,675</b>	<b>(28,470,000)</b>	<b>2,238,902,675</b>	<b>2,216,479,074</b>	<b>22,423,601</b>	<b>99%</b>
	Surplus/Deficit	-	-	-	12,306,894	12,306,894	

Notes:

- i. Underutilization of acquisition of assets was due to inadequate exchequer issue.

*STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
Annual Report and Financial Statements for the year ended 30th June 2022*

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Principal Secretary

Betsy Muthoni Njagi



Principal Accountant

Henry H.O. Ondara

ICPAK Member Number: 10292

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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11 (b) Summary Statement of Appropriation: Development for FY2021/22

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
	<b>RECEIPTS</b>						
	Exchequer releases	10,646,200,000	(5,743,000,000)	4,903,200,000	3,660,531,926	1,242,668,074	75%
	Proceeds from Foreign Borrowings	90,000,000	1,000,000,000	1,090,000,000	837,406,796	252,593,204	77%
	<b>Total Receipts</b>	<b>10,736,200,000</b>	<b>(4,743,000,000)</b>	<b>5,993,200,000</b>	<b>4,497,938,722</b>	<b>1,495,261,278</b>	<b>75%</b>
	<b>Payments</b>						
22	Use of goods and services	297,800,000	611,000,000	908,800,000	680,834,063	227,965,937	75%
263	Transfers to Other Government Units	6,625,000,000	(2,851,000,000)	3,774,000,000	2,345,886,899	1,428,113,102	62%
31	Acquisition of Assets	3,813,400,000	(2,503,000,000)	1,310,400,000	1,447,886,831	(137,486,831)	110%
	<b>Grand Total</b>	<b>10,736,200,000</b>	<b>(4,743,000,000)</b>	<b>5,993,200,000</b>	<b>4,474,607,793</b>	<b>1,518,592,207</b>	<b>75%</b>
	<b>Surplus/Deficit</b>	-	-	-	<b>23,330,929</b>	<b>(23,330,929)</b>	

- i. Exchequer releases were at 75% due to lack of exchequer issue  
ii. Underutilization of transfers to other government units and acquisition of assets was due to inadequate exchequer issue

*STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
Annual Report and Financial Statements for the year ended 30th June 2022*

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The entity financial statements were approved on 20<sup>th</sup> Dec 2022 and signed by:



**Principal Secretary**  
**Betsy Muthoni Njagi**



**Principal Accountant**  
**Henry H.O. Ondara**  
**ICPAK Member Number: 10292**

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
Annual Report and Financial Statements for the year ended 30th June 2022

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

Programme/Sub-programme	Final Budget		Actual on comparable basis		Budget utilization difference
	2022	Kshs	2,022	Kshs	
<b>Fisheries Development and Management: 0111000000</b>	<b>6,382,620,761</b>		<b>4,992,223,361</b>		<b>1,390,397,400</b>
Fisheries Policy, Strategy and capacity building: 0111010000	526,876,976		547,236,243		(20,359,267)
Aquaculture Development: 0111020000	2,539,675,000		1,936,951,940		602,723,060
Management and Development of Capture Fisheries: 0111030000	354,068,785		344,090,876		9,977,909
Assurance of Fish Safety, Value Addition and Marketing: 0111040000	67,000,000		56,004,910		10,995,090
Marine and Fisheries Research: 0111050000	2,895,000,000		2,107,939,392		787,060,608
<b>General Administration Planning and Support Services: 0117000000</b>	<b>216,795,530</b>		<b>193,734,037</b>		<b>23,061,493</b>
General Administration and Support Services: 0117000000	216,795,530		193,734,037		23,061,493
	-		-		-
<b>Development and coordination of the Blue Economy:0118000000</b>	<b>1,632,686,384</b>		<b>1,505,169,469</b>		<b>127,516,915</b>
Development and Management of fishing ports and its infrastructure:0118030000	195,327,420		180,827,602		14,499,819
Blue Economy policy strategy and coordination:0118040000	111,058,964		111,007,499		51,465
Promotion of Kenya as a centre for AGRO Base Blue:118050000	1,326,300,000		1,213,334,369		112,965,631
<b>TOTAL</b>	<b>8,232,102,675</b>		<b>6,691,126,867</b>		<b>1,540,975,808</b>

## **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 Fisheries Aquaculture and The Blue Economy*). 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 Marine and Socio-Economic Development Project*
- ii. Aquaculture Business Development Project(ABDP)*

### **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.

## Significant Accounting Policies (Continued)

### 4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by (*State Department for Fisheries Aquaculture and The Blue Economy*) for all the years presented.

#### a) Recognition of Receipts

The *Entity* recognises all receipts from the various sources when the event occurs, and the related cash has 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 criterion is applied for loans received in the form of a direct payment.

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

**Significant Accounting Policies (Continued)**

**(iii) Other receipts**

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

**b) Recognition of payments**

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

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

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

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**iv) Principal on borrowing**

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

**Significant Accounting Policies (Continued)**

**v) Acquisition of Fixed Assets**

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

A fixed asset register is maintained and a summary provided for purposes of consolidation.

**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. As at 30th June 2022, this amounted to Kshs125,446,639 compared to Kshs93,708,071 in prior period as indicated on note 10. 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 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by Law and there were two number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

**Significant Accounting Policies (Continued)**

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> 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 *State Department for Fisheries Aquaculture and The Blue Economy* 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.

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NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer releases

Description	2021- 2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,135,104,534	947,579,775
Total Exchequer Releases for quarter 2	906,707,425	746,985,985
Total Exchequer Releases for quarter 3	801,639,907	1,528,308,382
Total Exchequer Releases for quarter 4	3,021,252,240	1,211,944,936
<b>TOTAL</b>	<b>5,864,704,106</b>	<b>4,434,819,078</b>

The significant increase in exchequer issue was due to improved budget.

2 Proceeds from Foreign Borrowings

Description	2021 - 2022	2020- 2021
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer		
Foreign Borrowing - Direct Payments	837,406,796	26,973,000
Foreign Currency and Foreign Deposits		
<b>TOTAL</b>	<b>837,406,796</b>	<b>26,973,000</b>

The foreign borrowing was from IFAD for purchase of Pond Liners for the ABDDP project in each county

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3 Compensation to Employees

Description	2021- 2022		2020-2021	
		Kshs		Kshs
Basic salaries of permanent employees		110,114,030		189,732,401
Basic wages of temporary employees		-		6,192,000
Personal allowances paid as part of salary		54,375,576		102,047,276
<b>TOTAL</b>		<b>164,489,606</b>		<b>297,971,676</b>

Significant changes in compensation for employees was due to additional staff.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4 Use of Goods and Services**

Description	2021- 2022		2020-2021	
	Kshs		Kshs	
Utilities, supplies and services	4,499,950		11,453,476	
Communication, supplies and services	9,026,557		2,635,765	
Domestic travel and subsistence	12,218,879		11,232,055	
Foreign travel and subsistence	2,963,677		974,070	
Printing, advertising and information supplies & services	1,699,677		640,795	
Rentals of produced assets	980,520		372,914,327	
Training expenses	496,568,171		168,174,182	
Hospitality supplies and services	3,468,814		7,556,620	
Specialised materials and services	173,150,741		58,504,503	
Office and general supplies and services	4,822,600		5,189,565	
Other operating expenses	123,417,780		27,947,766	
Routine maintenance – vehicles and other transport equipment	6,599,644		5,758,795	
Routine maintenance – other assets	1,350,848		1,952,576	
Fuel Oil and Lubricants	3,843,398		5,907,291	
<b>TOTAL</b>	<b>844,611,256</b>		<b>680,841,787</b>	

*Significant changes in use of goods was due to hire of marine vessels for training fishermen*

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5 Grants and Transfers to other Government Entities**

Description	2021- 2022		2020-2021	
	Kshs		Kshs	
Transfers to National Government entities				
Current Grants to Government Agencies and other Levels of Government	1,876,715,141		1,507,796,725	
Capital Grants to Government Agencies and other Levels of Government	575,146,858		639,939,594	
Other Capital Grants and Trans	1,770,740,041		788,607,673	
See attached list				
See attached list				
<b>TOTAL</b>	<b>4,222,602,040</b>		<b>2,936,343,992</b>	

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5b: Transfers to self – reporting entities in the year

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

Description	Recurrent	Development	2021 - 2022
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			-
FISH LEVY TRUST FUND (FLTF)	15,000,000		15,000,000
KENYA FISH MARKETING AUTHORITY (KFMA)	26,000,000		26,000,000
KENYA FISHERIES SERVICE	426,755,850		426,755,850
KENYA FISHING INDUSTRIES CORPORATION-RECURRENT ACCOUNT	9,977,600		9,977,600
KENYA FISHERIES ADVISORY COUNCIL	4,981,711		4,981,711
KENYA MARINE AND FISHERIES RESEARCH INSTITUTE	1,393,999,980		1,393,999,980
AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME (ABDP)		1,770,740,041	1,770,740,041
KENYA MARINE FISHERIES SOCIO-ECONOMIC DEVELOPMENT PROJECT KEMFSED		575,146,858	575,146,858
<b>TOTAL</b>	<b>1,876,715,141</b>	<b>2,345,886,899</b>	<b>4,222,602,040</b>

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6 Social Security Benefits

Description	2021- 2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	5,481,210	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>TOTAL</b>	<b>5,481,210</b>	<b>-</b>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7 Acquisition of Assets

	2021- 2022	2020-2021
	Kshs	Kshs
<b>Non-Financial Assets</b>		
Construction of Buildings	169,339,159	14,827,561
Refurbishment of Buildings	1,155,902	-
Construction and Civil Works	1,160,919,983	90,272,521
Purchase of Vehicles and Other Transport Equipment	12,488,000	60,815,205
Purchase of Office Furniture and General Equipment	3,917,028	614,425
Purchase of Specialised Plant, Equipment and Machinery	32,655,996	24,902,472
Purchase of Certified Seeds, Breeding Stock and Live Animals	23,649,998	46,500,000
Research, Studies, Project Preparation, Design & Supervision	49,776,688	278,343,939
Acquisition of Land		8,500,000
<b>Sub Total</b>	<b>1,453,902,755</b>	<b>524,776,123</b>

Changes from the previous period arose from numerous Construction and Civil Works done at the Fish Landing Sites.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8 Cash and Bank Accounts

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	Kshs	
				2021- 2022	2020-2021
<i>Central Bank of Kenya, 1000384077 , Recurrent Kes- state department fisheries aquaculture and blue economy</i>	Ksh	Recurrent	1	10,729,665	515,994
<i>Central Bank of Kenya, 1000384085, Development Kes – state department fisheries aquaculture and blue economy</i>	Ksh	Development	1	215,573	53,033
<i>Central Bank of Kenya, 1000384093, Deposits Kes – state department fisheries aquaculture and blue economy</i>	Ksh	Deposit	1	125,446,639	93,708,071
<b>Total</b>	-			<b>136,391,878</b>	<b>94,277,098</b>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8B: Cash in hand

Description	2021- 2022		2020-2021	
	Kshs		Kshs	
Cash in Hand – Held in domestic currency	195,255		116,458	
Cash in Hand – Held in foreign currency				
<b>TOTAL</b>	<b>195,255</b>		<b>116,458</b>	

Detailed Cash is as follows:

Description	2021- 2022		2020-2021	
	Kshs		Kshs	
Headquarters, Maji house Building, Cashoffice	195,255		116,458	
Location 1				
<b>TOTAL</b>	<b>195,255</b>		<b>116,458</b>	

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9 Imprests and Advances

Description	2021- 2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary advances		
District suspense	-	30,405,350
Clearance accounts		
<b>TOTAL</b>	-	<b>30,405,350</b>

10 Accounts Payable

	2021- 2022	2020-2021
	Kshs	Kshs
Other Liabilities	-	-
Deposits	125,446,639	93,708,071
System Required Liabilities A/cs	-	
<b>TOTAL</b>	<b>125,446,639</b>	<b>93,708,071</b>

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11 Fund Balance Brought Forward

Description	2021- 2022		2020-2021	
	Kshs	Kshs	Kshs	Kshs
Bank accounts	94,277,098		131,775,553	
Cash in hand	116,458		23,161	
Receivables - Outstanding Imprests	30,405,350		9,209,174	
Payables - Deposits	(93,708,071)		(107,350,163)	
<b>TOTAL</b>	<b>31,090,835</b>		<b>33,657,725</b>	

12 Prior Year Adjustments

Description of the error	Balance b/f		Adjusted Balance b/f		Adjustments FY 2020/2021	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank account Balances	94,277,098		93,708,071		(24,425,391)	
Cash in hand	116,458		116,458		-	
Accounts Payables	(93,708,071)		(93,708,071)		-	
Receivables	30,405,350		-		(30,405,350)	
	<b>31,090,835</b>		<b>116,458</b>		<b>(24,425,391)</b>	

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**13 (Increase)/ Decrease in Advances and Imprests**

Description	2021-2022 Kshs	2020-2021 Kshs
Receivables As At 1 <sup>st</sup> July (A)	30,405,350	-
Receivables As At 30 <sup>th</sup> June (B)	-	-
(Increase)/ Decrease in Receivables (C=(B-A))	<b>30,405,350</b>	-

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

Description	2021-2022 Kshs	2020-2021 Kshs
Payables As At 1 <sup>st</sup> July	93,708,071	-
Payables As At 30 <sup>th</sup> June	125,446,639	-
Increase/ (Decrease) In Payables	<b>31,738,568</b>	-

**15 Related Party Disclosures**

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

The following comprise of related parties to the (*State Department for Fisheries, Aquaculture and the Blue Economy*)

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

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Notes to the Financial Statements (Continued)

16 Other Important Disclosures

16.1 Related party transactions:

	2021-2022	2020-2021
	Kshs	Kshs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	1,876,737,541	1,506,925,324
Transfers to Government Development Projects	2,345,886,899	1,428,547,266
Transfers from other Ministries Departments and Agencies-MOSP and KMFRI	-	5,000,000
Transfers from Counties		

16.2: Pending Accounts Payable

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2020/2021			FY 2021/2022
	Kshs	Kshs	Kshs	Kshs
Construction of buildings		27,854,470.00		27,854,470.00
Supply of goods		10,582,553.25		10,582,553.25
Supply of services		73,732,286.70		73,732,286.70
<b>Total</b>		<b>112,169,309.96</b>		<b>112,169,309.96</b>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16.3 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: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/A&L/SDFABE/2020-2021	Financial Statement Inaccuracy in the Prior year balances	This was occasioned by use of unaudited financial statements for the prior year which had erroneous balances and due to errors of omissions.	The variances were rectified in the amended Financial Statements.	
OAG/A&L/SDFABE/2020-2021	Lack of Disclosure and Fair presentation in Financial Statements of transactions, other events and conditions in	The errors occurred due to Omission and Inconsistency in rounding off of currencies to the nearest Kenyan Shilling.	The errors were rectified in the amended Financial Statements.	

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	accordance with the -definitions and recognition criteria for assets, liabilities, revenue and expenses set out in IPSAS.			
OAG/A&L/SDFABE/2020-2021	Inaccurate cumulative Expenditures in Acquisition Of Assets	The amounts were misstated, which Audit verified that were not paid.	The error was rectified in the rectified financial statements under Note 7 (Acquisition of Assets) and Receipts and Payments	
OAG/A&L/SDFABE/2020-2021	Wrong Classification of	The errors occurred due to a procurement commitment that	The error was rectified in the	

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Items under the Acquisition of Assets.	was not paid.	rectified financial statements under Note 7 (Acquisition of Assets) and Receipts and Payments	
OAG/A&L/SDFABE/2020-2021	Unsupported balance in the Prior year adjustment.	This amount was not supported by any voucher or appropriate documentation.	There was no voucher raised because all bank balances for the closure of the Financial year are swiped off directly by the National Treasury.	
OAG/A&L/SDFABE/2020-2021	Overlapping Interest	There were officers with Overlapping Interest due to	This occurs due to multiple activities	

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		delays in exchequers which are unpaid by the time of the activities which do not qualify to be an outstanding imprest.	and the State Department has a shortage of Technical Officers.	
OAG/A&L/SDFABE/2020-2021	Issuance of Imprest to Non-staff of the State Department.	The three Officers named were attached to various Departments and SAGs under the State Department.	It was established that the officers named are indeed Civil Servants.	
OAG/A&L/SDFABE/2020-2021	Unsupported personal allowances paid as part of salary and Over commitment of salaries beyond the two thirds of basic salaries	The schedules regarding the amount relating to personal allowances paid as part of salaries were unavailable due to IFMIS downtime. The Over commitment was due to officers taking loans from various financial institutions based on temporary allowances.	The Schedules were hereby provided and a detailed report attached.	

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
OAG/A&L/SDFABE/2020-2021	Outdated Fixed Asset register	There was some information missing on the Asset register including date and cost of some assets.	The State Department took note of it and would endeavour to fill the gaps and update the register with the information required.	
OAG/A&L/SDFABE/2020-2021	Unsupported Payment Vouchers	The requisite procurement support documents were not attached during the time of audit.	They have since been availed for audit.	

*STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.



Principal Secretary  
Betsy Muthoni Njagi



Principal Accountant  
Henry H.O. Ondara  
ICPAK Member Number: 10292

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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1. ANNEXES

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Land	8,500,000		-	8,500,000
Buildings and structures	1,028,123,346	1,331,415,044		2,359,538,390
Transport equipment	2,987,307,574	12,488,000		2,999,795,574
Office equipment, furniture and fittings	12,569,963	3,917,028		16,486,991
ICT Equipment, Software and Other ICT Assets	5,104,120			5,104,120
Other Machinery and Equipment	186,750,143	32,655,996		219,406,139
Biological Assets	137,499,998	23,649,998		161,149,996
Heritage and cultural assets				-
Intangible assets	1,339,120,945	49,776,688		1,388,897,633
<b>Total</b>	<b>5,704,976,089</b>	<b>1,453,902,755</b>	<b>-</b>	<b>7,158,878,844</b>

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
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ANNEX 2 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY.

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	KENYA MARINE FISHERIES AND SOCIAL ECONOMIC DEVELOPMENT PROJECT (KEMFSED)	To improve management of priority fisheries and mariculture and strengthen access to complementary livelihoods in coastal communities	PS State Department for Fisheries, Aquaculture and the Blue Economy	NO
2	Aquaculture Business Development Project (ABDP)	Enhancing value addition in aquaculture value chain	PS State Department for Fisheries, Aquaculture and the Blue Economy	NO

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ANNEX 3 – LIST OF SCS, SAGAS AND PUBLIC FUNDS UNDER STATE DEPARTMENT FOR FISHERIES AND BLUE ECONOMY

Ref	SCS, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)
1	Kenya Marine Fisheries Research Institute (KMFRRI)	Research	PS State Department for Fisheries, Aquaculture and the Blue Economy	1,393,999,980	Yes
2	Kenya Fisheries Service (KeFS)	Management of Kenya Fisheries and Aquaculture resources	Director General - KeFS	426,775,850	Yes
3	Fish Levy Trust Fund	Build Capacity for Fisheries to achieve the best accepted standards	Ag. C.E.O- FLTF	15,000,000	Yes
4	Kenya Fish Marketing Authority	To market Kenyan Fish and Fisheries products.	Ag. C.E.O-KFMA	26,000,0000	Yes
5	Kenya Fishing Industries Corporation	Exploitation of fisheries resources in the Kenya fishery waters and high seas by promoting establishment and efficiency of businesses engaged in fishing related activities.	Ag. C.E.O- KFIC	9,977,600	Yes

**ANNEX 4- 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



## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
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	5,864,704,106.05	4,434,819,077.80
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	837,406,796.00	26,973,000.00
Proceeds from Sales of Assets	8	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
<b>TOTAL RECEIPTS</b>		<b>6,702,110,902.05</b>	<b>4,461,792,077.80</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	164,489,606.45	297,971,676.05
Use of goods and Services	13	844,611,255.70	680,841,785.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,222,602,039.50	2,936,343,991.70
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	5,481,210.40	0.00
Acquisition of Assets	18	1,453,902,754.65	524,776,122.50
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
<b>TOTAL PAYMENTS</b>		<b>6,691,086,866.70</b>	<b>4,439,933,575.80</b>
<b>SURPLUS/DEFICIT</b>		<b>11,024,035.35</b>	<b>21,858,502.00</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_



### Trial Balance Comparison Report

Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy

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	0.00	0.00	0.00	0.00
1110100 Receipt of Income Tax from Individuals	0.00	0.00	0.00	0.00
<b>1110000 Taxes on Income, Profits and Capital Gains</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/c's	0.00	0.00	0.00	0.00
<b>1990000 System Required Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110101 Basic Salaries - Civil Service	110,114,030.20	0.00	189,732,400.50	0.00
2110100 Basic Salaries - Permanent Employees	110,114,030.20	0.00	189,732,400.50	0.00
2110202 Casual Labour - Others	0.00	0.00	6,192,000.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	6,192,000.00	0.00
2110301 House Allowance	34,936,743.45	0.00	61,877,832.50	0.00
2110307 Hardship Allowance	0.00	0.00	186,800.00	0.00
2110309 Special Duty Allowance	425,325.00	0.00	1,291,076.25	0.00
2110311 Transfer Allowance	196,990.00	0.00	289,950.00	0.00
2110312 Responsibility Allowance	394,879.55	0.00	604,036.35	0.00
2110313 Entertainment Allowance	796,500.00	0.00	1,082,086.00	0.00
2110314 Transport Allowance	12,885,325.35	0.00	23,587,688.30	0.00
2110315 Extreneous Allowance	3,360,600.00	0.00	1,762,661.65	0.00
2110317 Domestic Servant Allowance	171,600.00	0.00	197,080.00	0.00
2110318 n Practising Allowance	292,258.05	0.00	0.00	0.00
2110320 Leave Allowance	915,354.85	0.00	1,168,064.50	0.00
2110336 Car Purchase Allowance	0.00	0.00	10,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	54,375,576.25	0.00	102,047,275.55	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>164,489,606.45</b>	<b>0.00</b>	<b>297,971,676.05</b>	<b>0.00</b>
2210101 Electricity	4,000,000.00	0.00	8,154,137.05	0.00
2210102 Water and Sewarage Charges	499,950.00	0.00	3,299,338.10	0.00
2210100 Utilities, Supplies and Services	4,499,950.00	0.00	11,453,475.15	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	545,700.00	0.00	1,998,631.00	0.00
2210202 Internet Connections	498,286.45	0.00	346,567.00	0.00
2210203 Courier & Postal Services	451,500.00	0.00	252,667.00	0.00
2210204 Leased Communication Lines	0.00	0.00	29,400.00	0.00
2210205 Satellite Access Services	7,531,071.00	0.00	8,500.00	0.00
2210200 Communication, Supplies and Services	9,026,557.45	0.00	2,635,765.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,059,927.65	0.00	4,192,340.00	0.00
2210302 Accommodation - Domestic Travel	982,099.00	0.00	2,444,900.00	0.00
2210303 Daily Subsistence Allowance	4,683,517.60	0.00	3,800,482.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	2,493,334.40	0.00	794,333.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	12,218,878.65	0.00	11,232,055.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,294,316.35	0.00	313,350.00	0.00
2210402 Accommodation	349,500.00	0.00	226,020.00	0.00
2210403 Daily Subsistence Allowance	972,900.00	0.00	387,100.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	346,961.00	0.00	47,600.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,963,677.35	0.00	974,070.00	0.00
2210502 Publishing & Printing Services	1,101,977.00	0.00	102,495.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	597,700.00	0.00	363,100.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	0.00	0.00	175,200.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	1,699,677.00	0.00	640,795.00	0.00
2210603 Rents and Rates - Non-Residential	0.00	0.00	5,089,826.55	0.00
2210604 Hire of Transport, Equipment	980,520.00	0.00	367,824,500.00	0.00
2210600 Rentals of Produced Assets	980,520.00	0.00	372,914,326.55	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210701 Travel Allowance	1,632,452.00	0.00	340,000.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	42,180,047.90	0.00	164,029,772.00	0.00
2210703 Production and Printing of Training Materials	10,888,289.70	0.00	2,746,700.00	0.00
2210704 Hire of Training Facilities and Equipment	438,472,310.90	0.00	244,000.00	0.00
2210706 Book Allowance	268,372.00	0.00	50,830.00	0.00
2210708 Trainer Allowance	231,100.00	0.00	0.00	0.00
2210710 Accommodation Allowance	1,255,307.00	0.00	219,980.00	0.00
2210711 Tuition Fees Allowance	1,084,968.00	0.00	303,800.00	0.00
2210712 Trainee Allowance	555,323.00	0.00	239,100.00	0.00
2210700 Training Expenses	496,568,170.50	0.00	168,174,182.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,799,170.00	0.00	1,898,650.00	0.00
2210802 Boards, Committees, Conferences and Seminars	1,427,644.00	0.00	5,511,300.00	0.00
2210805 National Celebrations	70,000.00	0.00	101,670.00	0.00
2210808 Purchase of Coffins	172,000.00	0.00	45,000.00	0.00
2210809 Board Allowance	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	3,468,814.00	0.00	7,556,620.00	0.00
2211001 Medical Drugs	230,000.00	0.00	894,339.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	1,039,460.00	0.00
2211005 Chemicals and Industrial Gases	0.00	0.00	847,853.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	79,751,790.00	0.00	15,052,380.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	14,424,165.00	0.00	908,783.00	0.00
2211009 Education and Library Supplies	49,189.20	0.00	291,995.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	98,500.00	0.00
2211015 Foods and Rations	0.00	0.00	759,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	544,910.00	0.00	378,100.00	0.00
2211023 Supplies for Production	78,150,687.20	0.00	38,234,093.00	0.00
2211000 Specialised Materials and Supp	173,150,741.40	0.00	58,504,503.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,612,900.55	0.00	3,062,281.00	0.00
2211102 Supplies and Accessories for Computers and Printers	1,392,687.15	0.00	1,595,049.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	817,011.80	0.00	532,235.00	0.00
2211100 Office and General Supplies and Services	4,822,599.50	0.00	5,189,565.00	0.00
2211201 Refined Fuels and Lubricants for Transport	3,843,398.00	0.00	5,907,291.45	0.00
2211200 Fuel Oil and Lubricants	3,843,398.00	0.00	5,907,291.45	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	223,239.00	0.00
2211305 Contracted Guards and Cleaning Services	3,976,280.00	0.00	12,653,770.20	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	339,500.00	0.00	376,257.20	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	45,000.00	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	10,000,000.00	0.00	170,000.00	0.00
2211320 Temporary Committee Expenses	109,050,000.00	0.00	13,807,500.00	0.00
2211321 Parking charges	40,000.00	0.00	17,000.00	0.00
2211322 Binding of Records	12,000.00	0.00	25,000.00	0.00
2211328 Counselling Services	0.00	0.00	630,000.00	0.00
2211300 Other Operating Expenses	123,417,780.00	0.00	27,947,766.40	0.00
<b>2210000 Goods and Services</b>	<b>836,660,763.85</b>	<b>0.00</b>	<b>673,130,414.55</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	6,599,644.00	0.00	5,064,295.00	0.00
2220103 Maintenance Expenses - Boats and Ferries	0.00	0.00	694,500.00	0.00
2220100 Routine Maintenance - Vehicles	6,599,644.00	0.00	5,758,795.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	140,900.00	0.00
2220202 Maintenance of Office Furniture and Equipment	174,050.00	0.00	190,999.00	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	29,400.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2220205 Maintenance of Buildings and Stations – Non-Residential	492,818.00	0.00	741,975.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	0.00	0.00	310,954.00	0.00
2220210 Maintenance of Computers, Software, and Networks	683,979.85	0.00	538,348.00	0.00
2220200 Routine Maintenance - Other Assets	1,350,847.85	0.00	1,952,576.00	0.00
<b>2220000 Routine Maintenance</b>	<b>7,950,491.85</b>	<b>0.00</b>	<b>7,711,371.00</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	1,876,715,141.00	0.00	1,507,796,724.75	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,876,715,141.00	0.00	1,507,796,724.75	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	575,146,857.95	0.00	639,939,594.20	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	575,146,857.95	0.00	639,939,594.20	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>2,451,861,998.95</b>	<b>0.00</b>	<b>2,147,736,318.95</b>	<b>0.00</b>
2640503 Other Capital Grants and Trans	1,770,740,040.55	0.00	788,607,672.75	0.00
2640500 Other Capital Grants and Trans	1,770,740,040.55	0.00	788,607,672.75	0.00
<b>2640000 Other Transfers and Emergency Relief</b>	<b>1,770,740,040.55</b>	<b>0.00</b>	<b>788,607,672.75</b>	<b>0.00</b>
2710102 Gratuity - Civil Servants	5,481,210.40	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	5,481,210.40	0.00	0.00	0.00
<b>2710000 Social Security Benefits</b>	<b>5,481,210.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	169,339,158.75	0.00	14,827,561.00	0.00
3110200 Construction of Building	169,339,158.75	0.00	14,827,561.00	0.00
3110302 Refurbishment of Non-Residential Buildings	1,155,902.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	1,155,902.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	1,160,919,983.35	0.00	90,272,520.55	0.00
3110500 Construction and Civil Works	1,160,919,983.35	0.00	90,272,520.55	0.00
3110701 Purchase of Motor Vehicles	11,930,000.00	0.00	0.00	0.00
3110702 Purchase of Boats	0.00	0.00	60,815,205.00	0.00
3110704 Purchase of Bicycles and Motorcycles	558,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	12,488,000.00	0.00	60,815,205.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,676,196.95	0.00	614,425.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	1,701,005.85	0.00	0.00	0.00
3111005 Purchase of Photocopiers	539,825.60	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	3,917,028.40	0.00	614,425.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	32,655,996.05	0.00	24,249,972.00	0.00
3111107 Purchase of Laboratory Equipment	0.00	0.00	652,500.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	32,655,996.05	0.00	24,902,472.00	0.00
3111302 Purchase of Animals and Breeding Stock	23,649,998.10	0.00	46,500,000.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	23,649,998.10	0.00	46,500,000.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	49,391,695.00	0.00	277,973,376.00	0.00
3111499 Research, Feasibility Studies	384,993.00	0.00	370,562.95	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	49,776,688.00	0.00	278,343,938.95	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>1,453,902,754.65</b>	<b>0.00</b>	<b>516,276,122.50</b>	<b>0.00</b>
3130101 Acquisition of Land	0.00	0.00	8,500,000.00	0.00
3130100 Acquisition of Land	0.00	0.00	8,500,000.00	0.00
<b>3130000 Acquisition of Land and Intangible Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>8,500,000.00</b>	<b>0.00</b>
5120202 Borrowing from International Organizations	0.00	837,406,796.00	0.00	26,973,000.00
5120200 Foreign Borrowing-Direct Payments	0.00	837,406,796.00	0.00	26,973,000.00
<b>5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities</b>	<b>0.00</b>	<b>837,406,796.00</b>	<b>0.00</b>	<b>26,973,000.00</b>
6530101 Ministry HQ Recurrent Bank A/C	0.00	5,935,311,184.55	0.00	952,937,725.65
6530100 Recurrent Bank Accounts	0.00	5,935,311,184.55	0.00	952,937,725.65
<b>6530000 Recurrent Bank Accounts</b>	<b>0.00</b>	<b>5,935,311,184.55</b>	<b>0.00</b>	<b>952,937,725.65</b>
6540101 Ministry HQ Development Bank A	0.00	5,915,080,187.85	0.00	664,330,805.00
6540100 Development Bank Accounts	0.00	5,915,080,187.85	0.00	664,330,805.00
<b>6540000 Development Bank Accounts</b>	<b>0.00</b>	<b>5,915,080,187.85</b>	<b>0.00</b>	<b>664,330,805.00</b>

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6550101 Ministry HQ Deposit Bank A/C	0.00	147,856,499.50	0.00	89,382,727.90
6550100 Deposit Bank Accounts	0.00	147,856,499.50	0.00	89,382,727.90
<b>6550000 Deposit Bank Account</b>	<b>0.00</b>	<b>147,856,499.50</b>	<b>0.00</b>	<b>89,382,727.90</b>
6580101 Cash	2,100,525,893.30	0.00	1,366,622,392.65	0.00
6580104 Cash in Transit	15,383,633,050.00	0.00	9,650,197,778.20	0.00
6580100 Cash in Hand	17,484,158,943.30	0.00	11,016,820,170.85	0.00
<b>6580000 Cash in Hand</b>	<b>17,484,158,943.30</b>	<b>0.00</b>	<b>11,016,820,170.85</b>	<b>0.00</b>
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	645,040.70	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	645,040.70	0.00	0.00	0.00
<b>6740000 Other Debtors &amp; Pre-payments</b>	<b>645,040.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
<b>6760000 Government Imprests</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6780101 General Suspense A/C	789,318,058.85	0.00	744,873,321.95	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	789,318,058.85	0.00	744,873,321.95	0.00
<b>6780000 Suspense &amp; Clearance Account</b>	<b>789,318,058.85</b>	<b>0.00</b>	<b>744,873,321.95</b>	<b>0.00</b>
7310101 General Deposits	0.00	45,733,450.30	0.00	68,797,540.95
7310100 General Deposits Items	0.00	45,733,450.30	0.00	68,797,540.95
<b>7310000 Deposits</b>	<b>0.00</b>	<b>45,733,450.30</b>	<b>0.00</b>	<b>68,797,540.95</b>
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	24,849,111.05	0.00	24,849,111.05
7320200 Other General Liabilities	0.00	24,849,111.05	0.00	24,849,111.05
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
<b>7320000 Other Liabilities</b>	<b>0.00</b>	<b>24,849,111.05</b>	<b>0.00</b>	<b>24,849,111.05</b>
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.20	0.00
7380100	0.00	0.00	0.20	0.00
<b>7380000 Withholding Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.20</b>	<b>0.00</b>
7390103 AP Liabilities	0.00	48,981,149.00	0.00	46,476,719.70
7390107 Intercompany Payables	0.00	1,208,918,232.30	0.00	616,198,045.20
7390100 System Required Liabilities	0.00	1,257,899,381.30	0.00	662,674,764.90
7399999 Cash Clearing A/c	0.00	4,843,250,643.95	0.00	9,227,374,303.75
7399900	0.00	4,843,250,643.95	0.00	9,227,374,303.75
<b>7390000 System Required Liabilities A/cs</b>	<b>0.00</b>	<b>6,101,150,025.25</b>	<b>0.00</b>	<b>9,890,049,068.65</b>
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	15,604,134,647.55	0.00	9,739,430,541.50
9910200 Exchequer Provisions	0.00	15,604,134,647.55	0.00	9,739,430,541.50
<b>9910000 Provisions</b>	<b>0.00</b>	<b>15,604,134,647.55</b>	<b>0.00</b>	<b>9,739,430,541.50</b>
9999999 Consolidated Fund	9,646,312,992.50	0.00	5,255,123,451.90	0.00
9999900	9,646,312,992.50	0.00	5,255,123,451.90	0.00
<b>9990000 Opening Balance Reserves</b>	<b>9,646,312,992.50</b>	<b>0.00</b>	<b>5,255,123,451.90</b>	<b>0.00</b>
<b>Total</b>	<b>34,611,521,902.05</b>	<b>34,611,521,902.05</b>	<b>21,456,750,520.70</b>	<b>21,456,750,520.70</b>

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: 1166-State Department for Fisheries,  
Aquaculture & the Blue Economy

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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,135,104,533.95	947,579,774.50
Exchequer Releases/ Provisioning Account for Q2	9910201	906,707,424.50	745,892,053.75
Exchequer Releases/ Provisioning Account for Q3	9910201	801,639,907.30	1,856,677,739.35
Exchequer Releases/ Provisioning Account for Q4	9910201	3,021,252,240.30	884,669,510.20
<b>TOTAL</b>		<b>5,864,704,106.05</b>	<b>4,434,819,077.80</b>

### 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

### 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

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
<b>TOTAL</b>		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	837,406,796.00	26,973,000.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
<b>TOTAL</b>		837,406,796.00	26,973,000.00

**8 Proceeds from Sales of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
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	0.00	0.00
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
<b>TOTAL</b>		0.00	0.00

**9 Reimbursements and Refunds**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	110,114,030.20	189,732,400.50
Basic Wages - Temporary Employees	2110200	0.00	6,192,000.00
Personal Allowances paid as part of Salary	2110300	54,375,576.25	102,047,275.55
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		<b>164,489,606.45</b>	<b>297,971,676.05</b>

#### 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	4,499,950.00	11,453,475.15
Communication, Supplies and Services	2210200	9,026,557.45	2,635,765.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	12,218,878.65	11,232,055.00
Foreign Travel and Subsistence, and other transportation costs	2210400	2,963,677.35	974,070.00
Printing, Advertising and Information Supplies and Services	2210500	1,699,677.00	640,795.00
Rentals of Produced Assets	2210600	980,520.00	372,914,326.55
Training Expenses	2210700	496,568,170.50	168,174,182.00
Hospitality Supplies and Servi	2210800	3,468,814.00	7,556,620.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	173,150,741.40	58,504,503.00
Office and General Supplies and Services	2211100	4,822,599.50	5,189,565.00
Fuel Oil and Lubricants	2211200	3,843,398.00	5,907,291.45
Other Operating Expenses	2211300	123,417,780.00	27,947,766.40
Routine Maintenance - Vehicles	2220100	6,599,644.00	5,758,795.00
Routine Maintenance - Other Assets	2220200	1,350,847.85	1,952,576.00
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>844,611,255.70</b>	<b>680,841,785.55</b>

#### 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

#### 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	1,876,715,141.00	1,507,796,724.75
Capital Grants to Government Agencies and other	2630200	575,146,857.95	639,939,594.20

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	1,770,740,040.55	788,607,672.75
<b>TOTAL</b>		<b>4,222,602,039.50</b>	<b>2,936,343,991.70</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**17 Social Security Benefits**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	5,481,210.40	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>5,481,210.40</b>	<b>0.00</b>

**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	169,339,158.75	14,827,561.00
Refurbishment of Buildings	3110300	1,155,902.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	1,160,919,983.35	90,272,520.55
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	12,488,000.00	60,815,205.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	3,917,028.40	614,425.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	32,655,996.05	24,902,472.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	23,649,998.10	46,500,000.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	49,776,688.00	278,343,938.95
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	8,500,000.00
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
<b>TOTAL</b>		<b>1,453,902,754.65</b>	<b>524,776,122.50</b>

**19 Finance Costs, including Loan Interest**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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	0.00	0.00
Recurrent Bank Accounts	6530000	5,935,311,184.55	952,937,725.65
Development Bank Accounts	6540000	5,915,080,187.85	664,330,805.00
Deposit Bank Account	6550000	147,856,499.50	89,382,727.90
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
<b>TOTAL</b>		<b>11,998,247,871.90</b>	<b>1,706,651,258.55</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	17,484,158,943.30	11,016,820,170.85
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>17,484,158,943.30</b>	<b>11,016,820,170.85</b>

**23 Accounts Receivables - Outstanding Imprest and Clearance Accounts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	645,040.70	0.00
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	789,318,058.85	744,873,321.95
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		<b>789,963,099.55</b>	<b>744,873,321.95</b>

#### 24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	45,733,450.30	68,797,540.95
Withholding Taxes	7380000	0.00	(0.20)
System Required Liabilities A/cs	7390000	6,101,150,025.25	9,890,049,068.65
Other Liabilities	7320000	24,849,111.05	24,849,111.05
<b>TOTAL</b>		<b>6,171,732,586.60</b>	<b>9,983,695,720.45</b>

#### 25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(1,706,651,258.55)	(1,706,651,258.55)
Opening Balance Cash	22B	11,016,820,170.85	6,072,592,897.25
Opening Balance Receivables - Imprest and Clearance Accounts	23	744,873,321.95	84,895,314.10
Opening Balance - Deposits	24	(9,983,695,720.45)	(4,401,348,941.00)
<b>TOTAL</b>		<b>71,346,513.80</b>	<b>49,488,011.80</b>

#### 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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**Statement of Budget Execution - Recurrent Expenditure**  
 Entity: 1166 State Department for Fisheries, Aquaculture & the Blue Economy  
 Current Period: JUL-21 To JUN-22



	Note	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	2,204,172,180.05	(2,204,172,180.05)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	10,000,000.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00%
	<b>Total</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>2,204,172,180.05</b>	<b>(2,194,172,180.05)</b>	<b>22041.72%</b>
<b>PAYMENTS</b>								
	12	238,100,000.00	0.00	(66,937,061.00)	171,162,939.00	164,489,606.45	6,673,332.55	96.10%
	13	182,725,292.00	0.00	(13,908,697.00)	168,816,595.00	163,777,192.30	5,039,402.70	97.01%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	1,838,500,000.00	0.00	48,255,850.00	1,886,755,850.00	1,876,715,141.00	10,040,709.00	99.47%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	5,481,211.00	5,481,211.00	5,481,210.40	0.60	100.00%
	18	8,047,383.00	0.00	(1,361,303.00)	6,686,080.00	6,015,923.40	670,156.60	89.98%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	<b>2,267,372,675.00</b>	<b>0.00</b>	<b>(28,470,000.00)</b>	<b>2,238,902,675.00</b>	<b>2,216,479,073.55</b>	<b>22,423,601.45</b>	<b>99.00%</b>



**Statement of Budget Execution - Recurrent Expenditure**

**Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy**

**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: \_\_\_\_\_



**Statement of Budget Execution - Development Expenditure**

Entity: 1166 - State Department for Fisheries, Aquaculture & the Blue Economy

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	3,660,531,926.00	(3,660,531,926.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	90,000,000.00	0.00	1,000,000,000.00	1,090,000,000.00	837,406,796.00	252,593,204.00	76.83%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	90,000,000.00	0.00	1,000,000,000.00	1,090,000,000.00	4,497,938,722.00	(3,407,938,722.00)	412.65%
<b>PAYMENTS</b>								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	297,800,000.00	0.00	611,000,000.00	908,800,000.00	680,834,063.40	227,965,936.60	74.92%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	6,625,000,000.00	0.00	(2,851,000,000.00)	3,774,000,000.00	2,345,886,898.50	1,428,113,101.50	62.16%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	3,813,400,000.00	0.00	(2,503,000,000.00)	1,310,400,000.00	1,447,886,831.25	(137,486,831.25)	110.49%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	10,736,200,000.00	0.00	(4,743,000,000.00)	5,993,200,000.00	4,474,607,793.15	1,518,592,206.85	74.66%



**Statement of Budget Execution - Development Expenditure**  
**Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy**  
**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: \_\_\_\_\_



**Statement of Budget Execution**

Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy  
 Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts								
Social Security Contribution	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	4	0.00	0.00	0.00	0.00	5,864,704,106.05	(5,864,704,106.05)	0.00%
Proceeds from Domestic Borrowings	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	7	90,000,000.00	0.00	1,000,000,000.00	1,090,000,000.00	837,406,796.00	252,593,204.00	76.83%
Reimbursements and Refunds	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	11	10,000,000.00	0.00	0.00	10,000,000.00	6,702,110,902.05	10,000,000.00	0.00%
		100,000,000.00	0.00	1,000,000,000.00	1,100,000,000.00	(5,602,110,902.05)		609.28%
<b>PAYMENTS</b>								
Compensation of Employees	12	238,100,000.00	0.00	(66,937,061.00)	171,162,939.00	164,489,606.45	6,673,332.55	96.10%
Use of goods and Services	13	480,525,292.00	0.00	597,091,303.00	1,077,616,595.00	844,611,255.70	233,005,339.30	78.38%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	8,463,500,000.00	0.00	(2,802,744,150.00)	5,660,755,850.00	4,222,602,039.50	1,438,153,810.50	74.59%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	5,481,211.00	5,481,211.00	5,481,210.40	0.60	100.00%
Acquisition of Assets	18	3,821,447,383.00	0.00	(2,504,361,303.00)	1,317,086,080.00	1,453,902,754.65	(136,816,674.65)	110.39%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		13,003,572,675.00	0.00	(4,771,470,000.00)	8,232,102,675.00	6,691,086,866.70	1,541,015,808.30	81.28%



**Statement of Budget Execution**  
Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy  
Current Period: JUL-21 To JUN-22

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_  
Approved By: \_\_\_\_\_

Date: \_\_\_\_\_  
Date: \_\_\_\_\_



### Budget Execution By Programmes and Sub-Programmes

Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
<b>0111000000</b>		<b>Fisheries Development and Management</b>	<b>6,382,620,761.00</b>	<b>4,992,223,360.65</b>	<b>1,390,397,400.35</b>
	0111010000	Fisheries Policy, Strategy and capacity building	526,876,976.00	547,236,242.75	(20,359,266.75)
	0111020000	Aquaculture Development	2,539,675,000.00	1,936,951,939.65	602,723,060.35
	0111030000	Management and Development of Capture Fisheries	354,068,785.00	344,090,875.55	9,977,909.45
	0111040000	Assurance of Fish Safety, Value Addition and Marketing	67,000,000.00	56,004,910.35	10,995,089.65
	0111050000	Marine and Fisheries Research	2,895,000,000.00	2,107,939,392.35	787,060,607.65
<b>0117000000</b>			<b>216,795,530.00</b>	<b>193,734,037.35</b>	<b>23,061,492.65</b>
	0117010000		216,795,530.00	193,734,037.35	23,061,492.65
<b>0118000000</b>			<b>1,632,686,384.00</b>	<b>1,505,169,468.70</b>	<b>127,516,915.30</b>
	0118010000		0.00	0.00	0.00
	0118020000		0.00	0.00	0.00
	0118030000		195,327,420.00	180,827,601.35	14,499,818.65
	0118040000		111,058,964.00	111,007,498.65	51,465.35
	0118050000		1,326,300,000.00	1,213,334,368.70	112,965,631.30
		<b>Grand Total</b>	<b>8,232,102,675.00</b>	<b>6,691,126,866.70</b>	<b>1,540,975,808.30</b>

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: 1166-State Department for Fisheries, Aquaculture & the Blue Economy

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
<b>0111000000</b>		<b>Fisheries Development and Management</b>	<b>6,382,620,761.00</b>	<b>4,992,223,360.65</b>	<b>1,390,397,400.35</b>
	2110000	Wages and Salary Contributions	37,629,733.00	49,918,448.05	(12,288,715.05)
	2210000	Goods and Services	124,188,280.00	126,179,399.00	(1,991,119.00)
	2220000	Routine Maintenance	5,100,000.00	4,902,538.60	197,461.40
	2630000	Grants & Transfer To Other Govt. Units	3,233,755,850.00	2,451,880,287.95	781,875,562.05
	2640000	Other Transfers and Emergency Relief	2,427,000,000.00	1,770,740,040.55	656,259,959.45
	3110000	Acquisition of Fixed Capital Assets	554,946,898.00	588,602,646.50	(33,655,748.50)
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
<b>0117000000</b>			<b>216,795,530.00</b>	<b>193,734,037.35</b>	<b>23,061,492.65</b>
	2110000	Wages and Salary Contributions	133,533,206.00	114,611,158.40	18,922,047.60
	2210000	Goods and Services	70,669,269.00	67,350,014.00	3,319,255.00
	2220000	Routine Maintenance	3,800,082.00	3,047,953.25	752,128.75
	2710000	Social Security Benefits	5,481,211.00	5,481,210.40	0.60
	3110000	Acquisition of Fixed Capital Assets	3,311,762.00	3,243,701.30	68,060.70
<b>0118000000</b>			<b>1,632,686,384.00</b>	<b>1,505,169,468.70</b>	<b>127,516,915.30</b>
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	873,858,964.00	643,131,350.85	230,727,613.15
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	(18,289.00)	18,289.00
	3110000	Acquisition of Fixed Capital Assets	758,827,420.00	862,056,406.85	(103,228,986.85)
		<b>Grand Total</b>	<b>8,232,102,675.00</b>	<b>6,691,126,866.70</b>	<b>1,540,975,808.30</b>

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: 1166-State Department for Fisheries, Aquaculture & the Blue Economy

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
1164000100		Headquarters and Administrative Services	0.00	0.00	0.00
	0117000000		0.00	0.00	0.00
1164000500		Directorate of Acquaculture Development	0.00	0.00	0.00
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1166000100		Headquarters and Administrative Services	128,836,369.00	114,555,755.90	14,280,613.10
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
	0117000000		128,836,369.00	114,555,755.90	14,280,613.10
1166000200		Finance Accounts and Procurement Services	32,267,478.00	25,686,473.95	6,581,004.05
	0117000000		32,267,478.00	25,686,473.95	6,581,004.05
1166000300		Directorate of Marine and Coastal Fisheries	0.00	0.00	0.00
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1166000400		Directorate of Inland and Riverine Fisheries	0.00	0.00	0.00
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1166000500		Directorate of Acquaculture Development	0.00	0.00	0.00
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1166000600		Directorate of Quality Assurance and Marketing	0.00	0.00	0.00
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1166000700		Directorate of Fisheries	0.00	0.00	0.00
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1166000800		Fisheries and Hatchery	0.00	0.00	0.00
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1166000900		Fisheries Regional Centres	20,246,205.00	10,555,451.80	9,690,753.20
	0111000000	Fisheries Development and Management	20,246,205.00	10,555,451.80	9,690,753.20
1166001000		Deep Sea Fisheries	0.00	0.00	0.00
	0111000000	Fisheries Development and Management	0.00	0.00	0.00
1166001100		Marine Fisheries Research Institute	1,404,000,000.00	1,393,999,980.00	10,000,020.00
	0111000000	Fisheries Development and Management	1,404,000,000.00	1,393,999,980.00	10,000,020.00
1166001200		Development and Coordination of Blue Economy	67,058,964.00	66,985,098.65	73,865.35
	0111000000	Fisheries Development and Management	56,000,000.00	55,977,600.00	22,400.00
	0118000000		11,058,964.00	11,007,498.65	51,465.35
1166001300			15,616,683.00	13,477,670.50	2,139,012.50
	0117000000		15,616,683.00	13,477,670.50	2,139,012.50
1166001400			100,000,000.00	100,000,000.00	0.00
	0118000000		100,000,000.00	100,000,000.00	0.00
1166001500			44,121,126.00	64,502,792.75	(20,381,666.75)
	0111000000	Fisheries Development and Management	44,121,126.00	64,502,792.75	(20,381,666.75)
1166001600			426,755,850.00	426,755,850.00	0.00
	0111000000	Fisheries Development and Management	426,755,850.00	426,755,850.00	0.00
1166100100			16,000,000.00	14,424,165.00	1,575,835.00
	0111000000	Fisheries Development and Management	16,000,000.00	14,424,165.00	1,575,835.00
1166100400			110,000,000.00	163,540,999.10	(53,540,999.10)
	0111000000	Fisheries Development and Management	110,000,000.00	163,540,999.10	(53,540,999.10)
1166100800			15,000,000.00	10,869,571.00	4,130,429.00

	0111000000	Fisheries Development and Management	15,000,000.00	10,869,571.00	4,130,429.00
<b>1166101300</b>			<b>2,427,000,000.00</b>	<b>1,770,740,040.55</b>	<b>656,259,959.45</b>
	0111000000	Fisheries Development and Management	2,427,000,000.00	1,770,740,040.55	656,259,959.45
<b>1166101400</b>		<b>Kenya Marine Fisheries &amp; Socio-Economic Development Project</b>	<b>1,347,000,000.00</b>	<b>575,146,857.95</b>	<b>771,853,142.05</b>
	0111000000	Fisheries Development and Management	1,347,000,000.00	575,146,857.95	771,853,142.05
<b>1166101500</b>			<b>180,000,000.00</b>	<b>169,503,728.75</b>	<b>10,496,271.25</b>
	0111000000	Fisheries Development and Management	180,000,000.00	169,503,728.75	10,496,271.25
<b>1166101600</b>			<b>326,572,580.00</b>	<b>326,338,203.55</b>	<b>234,376.45</b>
	0111000000	Fisheries Development and Management	326,572,580.00	326,338,203.55	234,376.45
<b>1166101700</b>			<b>195,327,420.00</b>	<b>180,827,601.35</b>	<b>14,499,818.65</b>
	0118000000		195,327,420.00	180,827,601.35	14,499,818.65
<b>1166101800</b>			<b>976,300,000.00</b>	<b>713,334,368.70</b>	<b>262,965,631.30</b>
	0118000000		976,300,000.00	713,334,368.70	262,965,631.30
<b>1166102400</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0118000000		0.00	0.00	0.00
<b>1166102500</b>			<b>350,000,000.00</b>	<b>500,000,000.00</b>	<b>(150,000,000.00)</b>
	0118000000		350,000,000.00	500,000,000.00	(150,000,000.00)
<b>1166102600</b>			<b>50,000,000.00</b>	<b>49,882,257.20</b>	<b>117,742.80</b>
	0111000000	Fisheries Development and Management	9,925,000.00	9,868,120.20	56,879.80
	0117000000		40,075,000.00	40,014,137.00	60,863.00
		<b>Grand Total</b>	<b>8,232,102,675.00</b>	<b>6,691,126,866.70</b>	<b>1,540,975,808.30</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES  
STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY**

Detailed Schedule of Pending Bills:					
S/NO	Supplier/Contract	Nature of Goods/Services	Amount (Kshs)	Amount Paid	Outstanding Amount
	<b>RECURRENT</b>				
1	Sharol Networks	Supply and delivery of roller shutter cabinet	359,860.00		359,860.00
2	Swot Networking Agencies	Supply and delivery of Toners S07A set of 4	462,000.00		462,000.00
3	Ministry of ICT	Government advertising agency	98,793.25		98,793.25
4	Ministry of ICT	Government advertising agency	205,045.00		205,045.00
5	Garden and Wedding	Provision of cleaning Services	257,760.00		257,760.00
6	Stallion Security Services	Provision of security services	831,000.00		831,000.00
7	Sarova Whitesands Beach Resort & Spa	Provision of Catering Services	3,280,000.00		3,280,000.00
8	Machakos University College	Provision of Conference facilities	213,000.00		213,000.00
9	Prideinn Flamingo Beach Resort Limited	Provision of Conference facilities	615,500.00		615,500.00
10	Kenya Bureau of Standards	ISO/IEC 27001:2013 ISMS	469,800.00		469,800.00
11	Burchs Resort Naivasha Limited	Provision of Conference facilities	945,000.00		945,000.00
12	Burchs Resort Naivasha Limited	Provision of Conference facilities	216,000.00		216,000.00
13	Tom Mboya College	Provision of Conference facilities	265,000.00		265,000.00
14	Greenbay Travel Ltd	Provision of Air Ticket	182,695.00		182,695.00
15	Angani Tours and Travel	Provision of Air Ticket	32,960.00		32,960.00
	<b>Total</b>		<b>8,434,413.25</b>		<b>8,434,413.25</b>
	<b>DEVELOPMENT</b>				
16	Mefa Systems	Supply and delivery of orthopaedic, visitor chais and executive table	721,000.00		721,000.00
17	Chanoli Enterprises	Supply and delivery of scanners and desktops	750,800.00		750,800.00
18	Deckmart General Supplies	Supply and delivery of file stationery, lever arch storage boxes and blue A4 conquerer papers	491,000.00		491,000.00
19	Nyamale Enterprises	Supply and Delivery of Kyoceira photocopiers	990,000.00		990,000.00
20	Lishan Systems Limited	Supply and delivery of laser jet printers, photocopying machine and laptops	1,495,620.00		1,495,620.00
21	Nurir Enterprises	Supply and delivery of laptops	1,040,000.00		1,040,000.00
22	Joyceb Investments	Supply and delivery of laptops an laptop bags	1,608,000.00		1,608,000.00
23	Padage Investment	Supply and delivery of office stationery	332,000.00		332,000.00
24	Top Choice Surveillance Ltd	Laboratory works, Construction of perimeter fence at Quality control lab Mombasa	2,969,059.50		2,969,059.50
25	Dantax Enterprises	Proposed Extension to the monitoring control surveillance centre, Mombasa County	4,872,394.34		4,872,394.34
26	Atomic Electronic Limited	Proposed Extension to the monitoring control surveillance centre, Mombasa County	639,923.27		639,923.27
27	Anthopi Mechanical Engineering Services	Proposed Renovations and Rehabilitation works at the Liwatoni Fisheries Complex	4,612,891.90		4,612,891.90
28	Anthopi Mechanical Engineering Services	Proposed Renovations and Rehabilitation works at the Liwatoni Fisheries Complex	6,443,053.80		6,443,053.80
29	Anthopi Mechanical Engineering Services	Proposed Shimoni Mariculture Development Project Laborating at KEMFRI, Kwale	23,552,748.50		23,552,748.50
30	Sasah Contractors	Proposed Renovations works and construction of perimeter fence at fish quality contro lab, Kisumu	2,830,614.40		2,830,614.40
31	Electrosolve Limited	Proposed construction of Fish Banda at Ngomeni Kilifi County	615,171.00		615,171.00
32	Isuzu East Africa Limited	Supply and delivery of motor vehicles double cabin 4x4LWD	26,065,000.00		26,065,000.00
33	Levin Services	Supply of Fingerlings	15,000,000.00		15,000,000.00
34	Multiple Transit Limited	Supply and Delivery of Orthopedic Chairs and Executive table	457,800.00		457,800.00
35	State Department for Crop Development	Supply and delivery of Toners S07A set of 4 and Provision of Vessel Monitoring system	4,146,390.00		4,146,390.00
36	Electrosolve Limited	Proposed Construction of a Weed store and drying sheds at Gazi- Kwale County	305,770.00		305,770.00
37	Electrosolve Limited	Proposed Renovation and Rehabilitation works at Vanga Fish landing site- Kwale County	457,442.00		457,442.00
38	Electrosolve Limited	Proposed Construction works at Kichwa cha Kati fish landing site- Kilifi County	368,218.00		368,218.00
39	Friba Limited	Provision of branded official African wear shirts for Kefs.	2,970,000.00		2,970,000.00
	<b>Total</b>		<b>103,734,896.71</b>		<b>103,734,896.71</b>
	<b>GRAND TOTAL</b>		<b>112,169,309.96</b>		<b>112,169,309.96</b>




**REPUBLIC OF KENYA**  
**STATE DEPARTMENT FOR FISHERIES**  
**BANK RECONCILIATION STATEMENT**  
**RECURRENT A/C 2021/2022 FINANCIAL YEAR**

**AS AT 30TH JUNE 2022 STATION R.1166**

Balance as per Bank Certificate		12,864,551.10
LESS: - Payments in cash Book not yet recorded in Bank Statement	(32,651,938.35)	
LESS: - Receipts in Bank statement not yet recorded in Cashbook	-	
ADD: - Payments in Bank statement not yet recorded in Cashbook	-	(32,651,938.35)
ADD: - Receipts in cash Book not yet recorded in Bank Statement	30,517,052.35	30,517,052.35
Cashbook Balance		10,729,665.10

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.

  
**HENRY O. ONDARA**  
Principal Accounts controller

DATE..... 8/07/2022 .....

REPUBLIC OF KENYA-STATE DEPARTMENT OF FISHERIES

RECURRENT ACCOUNT

2021/2022 FINANCIAL YEAR RECURRENT ACCOUNT

ACCOUNT:RE-1166 A/C 1000384077

APPENDIX I

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022

DATE	VOUCHER	PARTICULARS	AMOUNT(KSH)
01/6/2022	547	J. LUWETI	140,000.00
01/6/2022	548	JAMES GAKUI	20,167.50
01/6/2022		M. KIOKO	20,000.00
01/6/2022		L.WACHUKA	20,000.00
01/6/2022		C. GICHIA	20,000.00
01/6/2022	550	M.WAINYEKI	344,647.05
01/6/2022	551	P. NTIBA	3,507,433.50
01/6/2022		P NYAGA	20,000.00
01/6/2022		S KIMEU	20,000.00
01/6/2022		G MAINDI	20,000.00
01/6/2022	552	FREMAL SERVICES	414,000.00
01/6/2022	553	ELLIQUES DESIGN	554,000.00
01/6/2022	554	CHOJERI LTD	1,168,000.00
01/6/2022	556	E MAGATI	30,000.00
01/6/2022		L SAINA	30,000.00
01/6/2022		S CHEREDI	30,000.00
01/6/2022		M MBAABU	30,000.00
01/6/2022		J MALI	30,000.00
01/6/2022		L MOCHA	30,000.00
01/6/2022		K OTITA	30,000.00
01/6/2022		J OWIDHI	30,000.00
01/6/2022		F MULLEI	30,000.00
01/6/2022		A. MUTISYA	30,000.00

30/6/2022		J. KAGUNYA	30,000.00
30/6/2022		K. BARASA	30,000.00
30/6/2022		S. AMUNGA	30,000.00
30/6/2022	557	H ONDARA	30,000.00
30/6/2022		S KAMAU	30,000.00
30/6/2022		A OKOTH	30,000.00
30/6/2022		O ATIENO	30,000.00
30/6/2022		F MUSEMBI	30,000.00
30/6/2022		K BARASA	30,000.00
30/6/2022		M WAMWEA	30,000.00
30/6/2022		C. GICHIA	30,000.00
30/6/2022		M.OTIENO	30,000.00
30/6/2022		P.KAMAU	30,000.00
30/6/2022		P.NDEGWA	30,000.00
30/6/2022		E. MUSANYI	30,000.00
30/6/2022		M .THUKU	30,000.00
30/6/2022	558	Ä NJAGI	30,000.00
30/6/2022		M. MAWEU	30,000.00
30/6/2022		M. KAMAU	30,000.00
30/6/2022		R. ANYANGO	30,000.00
30/6/2022		Y. NKIROTE	30,000.00
30/6/2022		S. NDONGA	30,000.00
30/6/2022		J. MUTURI	30,000.00
30/6/2022		C.KATHAMBI	30,000.00
30/6/2022		L. WACHUKA	30,000.00
30/6/2022		J. KAMAU	30,000.00
30/6/2022		E. MUSANYI	30,000.00
30/6/2022		F. OWINO	30,000.00
30/6/2022		J. WACHIRA	30,000.00
30/6/2022	559	E. MUSANYI	34,300.00

0/6/2022	560	P. MWANDIDO	34,300.00
0/6/2022	561	J. KOECH	50,000.00
0/6/2022		S. OJIJO	50,000.00
0/6/2022		S. KIMEU	50,000.00
0/6/2022		J. OKANJA	50,000.00
0/6/2022		A. ODIMA	50,000.00
0/6/2022		P. MAKOKHA	50,000.00
0/6/2022		H. KENGA	50,000.00
0/6/2022		G MAINDI	50,000.00
0/6/2022		P. MWAKICHI	50,000.00
0/6/2022		M. MBAABU	50,000.00
0/6/2022		J. WAIRIMU	50,000.00
6/2022		J. KAGUNYI	50,000.00
0/6/2022		B. LEKEROI	50,000.00
0/6/2022		K. FARAH	50,000.00
0/6/2022	562	S. OJIJO	113,500.00
0/6/2022	563	L. WAMBUGE	70,000.00
0/6/2022	564	Y.Q. INVESTMENT	78,000.00
0/6/2022	565	E. MUSANYI	598,500.00
0/6/2022	566	F. ENTERPRISES	277,500.00
0/6/2022	567	D. AGENCIES	171,299.00
0/6/2022	568	G.W CENTER	343,680.00
6/2022	569	D. LOGISTICS	181,000.00
0/6/2022	570	D. LOGISTICS	1,083,500.00
0/6/2022	571	B. MAINA	30,000.00
0/6/2022		B. MAINA	30,000.00
0/6/2022		G. WANJOHI	30,000.00
0/6/2022	574	TRAWEL LTD	35,295.00
0/6/2022	575	M ENETERPRISES	117,860.00
0/6/2022	576	NAIVASHA C. HOTEL	145,200.00

30/6/2022	577	T EXPRESS LTD	156,000.00
30/6/2022	578	R. MUTUNGI	160,000.00
30/6/2022	579	K. GENERAL MERCHANT	169,800.00
30/6/2022	580	ATTIC TOURS	194,200.00
30/6/2022	581	C NYAGA	230,000.00
30/6/2022	582	PAGO AIRWAYS	334,095.00
30/6/2022	583	F. CENTER TRAVEL	457,510.00
30/6/2022	584	S. GROUP AFRICA	1,662,000.00
30/6/2022	585	KEFS	6,555,850.00
30/6/2022	586	KFMA	10,000,000.00
30/6/2022		EUGINE LUKINGI	71,001.65
30/6/2022		S.OJJO	420,298.95
30/6/2022		E. MUSANYI	489,000.7
30/6/2022	597	M. OTIENO	240,000.00
		<b>TOTAL</b>	<b>32,651,938.35</b>

**APPENDIX II**

**RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022**

DATE	RECEIPT	PARTICULARS	AMOUNT(KSH)
		<b>TOTAL</b>	-

**APPENDIX III**

**PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022**

DATE	CHQ NO.	PARTICULARS	AMOUNT(KSH)
		<b>TOTAL</b>	-

**APPENDIX IV**

**RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022**

DATE	VOUCHER	PARTICULARS	AMOUNT(KSH)
30/6/2022		EXCHEQUER	29,817,052.00
30/6/2022		TRANSFER OF FUNDS	700,000.00
30/6/2022		OVERCAST	0.35

		TOTAL	30,517,052.35
CHECK			
BANK STATEMENT BALANCE			12,864,551.10
APPENDIX 1			(32,651,938.35)
APPENDIX 2			-
APPENDIX 3			-
APPENDIX 4			30,517,052.35
CASH BOOK BALANCE			10,729,665.10
CHECK			
COMPUTER			10,729,665.10
CASH BOOK			10,729,665.10
BALANCE			-

Prepared by

Margret Thuku...

Accountant II






REPUBLIC OF KENYA  
STATE DEPARTMENT FOR FISHERIES  
BANK RECONCILIATION STATEMENT  
DEVELOPMENT A/C 2021/2022 FINANCIAL YEAR

AS AT 30TH JUNE 2022 STATION DEV.1166

Balance as per Bank Certificate		12,872,644.35
LESS: -		
Payments in cash Book not yet recorded in Bank Statement	(331,095,109.95)	
LESS: -		
Receipts in Bank statement not yet recorded in Cashbook	-	
ADD: -		(331,095,109.95)
Payments in Bank statement not yet recorded in Cashbook	19,600.00	
ADD: -		
Receipts in cash Book not yet recorded in Bank Statement	318,418,439.00	318,438,039.00
Cashbook Balance		215,573.40

I certify that I have verified the Bank Balance in the Cashbook with the Bank statement and that the above Reconciliation is correct.

  
HENRY O. ONDARA  
Principal Accounts controller

DATE 8/07/2022

REPUBLIC OF KENYA-STATE DEPARTMENT OF FISHERIES			
RECURRENT ACCOUNT			
2021/2022 FINANCIAL YEAR RECURRENT ACCOUNT			
ACCOUNT:DEV-1166 A/C 1000384085			
APPENDIX I			
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022			
DATE	VOUCHER No.	PARTICULARS	AMOUNT(KSH)
30/06/2022	1242	N. NGOSI	15,000.00
30/06/2022		H.MUGURE	15,000.00
30/06/2022		L.MURIUNGU	15,000.00
30/06/2022		C.MWORIA	15,000.00
30/06/2022		E. MUSANYI	15,000.00
30/06/2022	1244	K.BARASA	25,200.00
30/06/2022	1245	T.KILONZI	67,200.00
30/06/2022	1246	J.G.SUPPLIES	420,000.00
30/06/2022	1247	S.FODE LTD	690,720.00
30/06/2022	1248	E.NYAKANGO	45,200.00
30/06/2022	1249	A.MUTISYA	611,500.00
30/06/2022	1250	P.MWAKE	25,200.00
30/06/2022	1251	E.LUKINGI	67,200.00
30/06/2022	1252	J.KIPYEGO	70,000.00
30/06/2022	1253	J.KIBICHO	50,400.00
30/06/2022	1254	Z.ENTERPRICES	780,000.00
30/06/2022	1255	D.T.I	154,500.00
30/06/2022	1256	S.E.LTD	66,349.00
30/06/2022	1257	R.AYIENDA	194,800.00
30/06/2022	1258	E.ENTERPRISE	409,428.95
30/06/2022	1259	J.G SUPPLIES	168,000.00
30/06/2022	1260	M.H.KENYA	700,000.00
30/06/2022	1261	A.AGENCIES	591,000.00
30/06/2022	1262	M.PROVIDERS	964,000.00
30/06/2022	1263	J.ENTERPRISES	1,040,000.00
30/06/2022	1264	L.SYSTEM	999,900.00
30/06/2022	1265	R.SUPPLIES	2,119,512.00
30/06/2022	1266	KEMFRI	308,000,000.00
30/06/2022	1267	A.ANYANGO	630,000.00
30/06/2022	1268	A.MUTISYA	658,000.00
30/06/2022	1269	A.AMUNGA	687,500.00
30/06/2022	1273	G.OTUGA	22,100.00
30/06/2022	1274	A. NGAGI	285,200.00

30/06/2022	1275	L.RADIDO	20,000.00
30/06/2022		I.KAGAI	20,000.00
30/06/2022		G.WANJOHI	20,000.00
30/06/2022		H.MUGURE	20,000.00
30/06/2022	1276	J.KAMAU	20,000.00
30/06/2022		F.MUSEMBI	20,000.00
30/06/2022		J.MUTURI	20,000.00
30/06/2022		E.MUSANYI	20,000.00
30/06/2022		R.ANYANGO	20,000.00
30/06/2022		P.MWAKE	20,000.00
30/06/2022		E.WANJOHI	20,000.00
30/06/2022		A.OKOTH	20,000.00
30/06/2022	1277	J.OOMA	20,000.00
30/06/2022		G.NGUMBA	20,000.00
30/06/2022		H.CHEPKEMBOI	20,000.00
30/06/2022	1278	L.LEKEROI	30,000.00
30/06/2022		J.THUITA	30,000.00
30/06/2022		S.KAMAU	30,000.00
30/06/2022		E.NYAKANGO	30,000.00
30/06/2022	1279	E.ENTERPRISES	63,000.00
30/06/2022	1280	E.LOGISTIC SERVICES	112,500.00
30/06/2022	1281	S.OJJO	207,000.00
30/06/2022	1282	F.M.AGENCY	235,000.00
30/06/2022	1283	S.NETWORK LTD	325,000.00
30/06/2022	1284	H.SOLUTION	361,200.00
30/06/2022	1285	W.ENTERPRISES	575,000.00
30/06/2022	1286	E.NYAKANGO	574,000.00
30/06/2022	1287	S.AMUNGA	577,500.00
30/06/2022	1288	K.MULI	577,500.00
30/06/2022	1289	R.ANYANGO	590,000.00
30/06/2022	1290	M.OTIENO	600,000.00
30/06/2022	1291	R.KANANU	621,000.00
30/06/2022	1292	P.NDEGWA	630,000.00
30/06/2022	1293	E.MUSANYI	661,000.00
30/06/2022	1294	P.MWAKE	686,000.00
30/06/2022	1295	A.ENTERPRISE	735,000.00
30/06/2022	1296	S.FODE LTD	956,000.00
30/06/2022	1297	DEBOMA AGENCIES	720,000.00
30/06/2022	1299	M.OTIENO	210,000.00
30/06/2022	1300	M.OTIENO	40,000.00

30/06/2022	1271	TOTAL PAYMENT OVERCASTED	500.00
		TOTAL	331,095,109.95
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022			
DATE	RECEIPT NO.	PARTICULAR	AMOUNT(KSH)
			-
		TOTAL	-
APPENDIX III			
PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022			
DATE	CHQ NO.		AMOUNT(KSH)
30/05/2022	FT221737364D	LIVINGSTONE MAYAKA	19,600.00
		TOTAL	19,600.00
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022			
DATE	VOUCHER NO.	PARTICULAR	AMOUNT(KSH)
30/06/2022		EXCHEQUER RECEIPT	308,000,000.00
30/06/2022		EXCHEQUER RECEIPT	10,418,439.00
		TOTAL	318,418,439.00
CHECK			
BANK STATEMENT BALANCE			12,872,644.35
APPENDIX 1			(331,095,109.95)
APPENDIX 2			-
APPENDIX 3			19,600.00
APPENDIX 4			318,418,439.00
CASH BOOK BALANCE			215,573.40
CHECK			
COMPUTER			215,573.40
CASH BOOK			215,573.40
BALANCE			-

Prepared by  
Margret Thuku  
Accountant II

For 



**REPUBLIC OF KENYA**  
**STATE DEPARTMENT FOR FISHERIES**  
**BANK RECONCILIATION STATEMENT**  
**DEPOSIT A/C 2021/2022 FINANCIAL YEAR**

**AS AT 30TH JUNE 2022 STATION DEP.1166**

Balance as per Bank Certificate

LESS: -

Payments in cash Book not yet  
recorded in Bank Statement

LESS: -

Receipts in Bank statement not yet  
recorded in Cashbook

ADD: -

Payments in Bank statement not yet  
recorded in Cashbook

ADD: -

Receipts in cash Book not yet

recorded in Bank Statement

Cashbook Balance

	125,446,639.05
	-
	-
	-
	-
	-
	-
	125,446,639.05

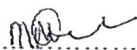
I certify that I have verified the Bank Ba  
Bank statement and that the above Rec

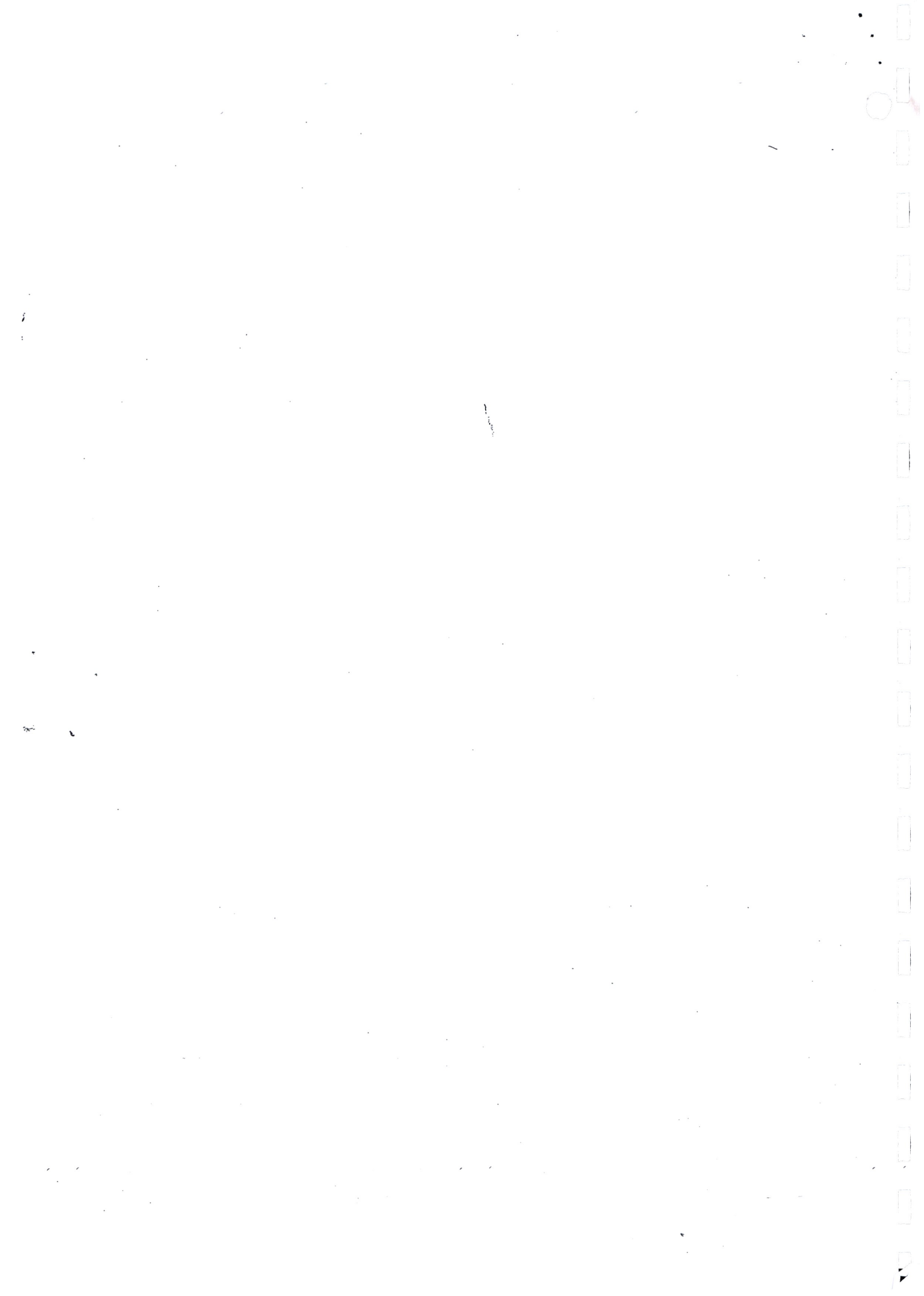
**HENRY O. ONDARA**  
**Principal Accounts controller**

DATE

.....

REPUBLIC OF KENYA-STATE DEPARTMENT OF FISHERIES			
DEPOSIT ACCOUNT			
2021/2022 FINANCIAL YEAR DEPOSIT ACCOUNT			
ACCOUNT:DEP-1166 A/C 1000384093			
APPENDIX I			
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022			
DATE	VOUCHER No.	PARTICULARS	AMOUNT(KSH)
			-
		TOTAL	-
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022			
DATE	RECEIPT NO.	PARTICULARS	AMOUNT(KSH)
		TOTAL	-
APPENDIX III			
PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2022			
DATE	CHQ NO.		AMOUNT(KSH)
		TOTAL	-
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2022			
DATE	VOUCHER NO.	PARTICULARS	AMOUNT(KSH)
			-
		TOTAL	-
CHECK			
BANK STATEMENT BALANCE			125,446,639.05
APPENDIX 1			
APPENDIX 2			
APPENDIX 3			
APPENDIX 4			
CASH BOOK BALANCE			125,446,639.05
CHECK			
COMPUTER			125,446,639.05
CASH BOOK			125,446,639.05
BALANCE			-

Prepared by  
Margret Thuku.....  
Accountant II



REPUBLIC OF KENYA

Date 01/7/2022

Report of the Board of Survey on the Cash and Bank Balances of

STATE DEPARTMENT OF FISHERIES,  
AQUACULTURE AND

THE BLUE ECONOMY – Deposit. A/c No. 1000384093

as at the close of

business on 30<sup>TH</sup> JUNE 2022

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

BRAMWEL LEKEROI - CHAIRMAN

PETER KAMAU – SECRETARY

SAFINA OJJO - MEMBER

Assembled at the office of STATE DEPT OF FISHERIES, AQUACULTURE & THE BLUE ECONOMY - CASH OFFICE - MAJI HOUSE

at 09.00 am (time) on the 01/7/2022

Notes	(Shs.	161,000.00
Silver	Shs.	NIL
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	

It was observed that cheques amounting to Shs. -NIL 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


Cash on hand	(Shs.	161,000.00
Bank balance	Shs.	125,446,639.05

The Bank Certificate of Balance showed a sum of Shs. One twenty-five million four hundred and Fourty six Thousand and cts five (shs. 125,446,639 05 six hundred thirty nine cts



Standing to the credit of the account on 30<sup>TH</sup> JUNE 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

Date 01/7/2022

  
Peter Kamau- Secretary  
Safina Ojijo -Member  
Members of the Board 

## REPUBLIC OF KENYA

Date 01/7/2022

Report of the Board of Survey on the Cash and Bank Balances  
ofSTATE DEPARTMENT OF FISHERIES,  
AQUACULTURE AND

THE BLUE ECONOMY – Recurrent. A/c No. 1000384077

as at the close of

business on 30<sup>TH</sup> JUNE 2022

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

BRAMWEL LEKEROI - CHAIRMAN

PETER KAMAU – SECRETARY

SAFINA OJJO - MEMBER

Assembled at the office of STATE DEPT OF FISHERIES, AQUACULTURE, & THE BLUE ECONOMY - CASH  
OFFICE - MAJI HOUSE

at 09.00 am (time) on the 01/7/2022

Notes	(Shs.	34,250.00
Silver	Shs.	4.50
copper	Shs.	0.40
Cheques (as per details on reverse)	Shs.	NIL
		<u>34,254.90</u>

It was observed that cheques amounting to Shs. NIL cts -NIL

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<sup>TH</sup> JUNE 2022

Cash on hand	(Shs.	34,254.90
Bank balance	Shs.	12,864,551.10

The Bank Certificate of Balance showed a sum of Shs. Twelve million Eight hundred Sixty Four  
Thousand five hundred cts Ten (shs. 12,864,551 10  
and fifty one cts



Standing to the credit of the account on 30<sup>TH</sup> JUNE 2022The 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

Date 01/7/2022

  
 Peter Kamau- Secretary  
 Safina Ojjo-Member  
 Members of the Board
 

## REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances  
of

Date 01/7/2022  
STATE DEPARTMENT OF FISHERIES  
AQUACULTURE AND

THE BLUE ECONOMY – Development A/c No. 1000384085

as at the close of

business on 30<sup>TH</sup> JUNE 2022

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

BRAMWEL LEKEROI - CHAIRMAN

PETER KAMAU – SECRETARY

SAFINA OJJO - MEMBER

Assembled at the office of STATE DEPT OF FISHERIES, AQUACULTURE, & THE BLUE ECONOMY - CASH  
OFFICE - MAJI HOUSE

at 09.00 am (time) on the 01/7/2022

Notes	(Shs.	NIL
Silver	Shs.	NIL
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	

It was observed that cheques amounting to Shs. -NIL 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


Cash on hand	(Shs.	NIL
Bank balance	12,872,644.35	

The Bank Certificate of Balance showed a sum of Shs. Twelve million eight hundred seventy two Thousand  
Six hundred forty four cts Thirty five (shs. 12,872,644 cts 35

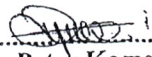
Standing to the credit of the account on 30<sup>TH</sup> JUNE 2022

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

Date 01/7/2022

  
Peter Kamau - Secretary  
Safina Ojijo - Member  
Members of the Board



**MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES  
STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY  
AQUACULTURE BUSINESS DEVELOPMENT PROGRAMME**

Telephone:  
 Head Office: +254(0)780-303209/780-303195/780-303275  
 Regional Office: +254(0)780-302968/781-005151  
 Email: [info@abdpcu.org](mailto:info@abdpcu.org)  
 Website: [www.abdpcu.org](http://www.abdpcu.org)

Head Office: IFAD Building  
 Kamakwa Road (Opp. Nyeri Golf Club)  
 P.O. Box 904, 10100, Nyeri  
 Regional Office: Nkrumah Road, Kitumu

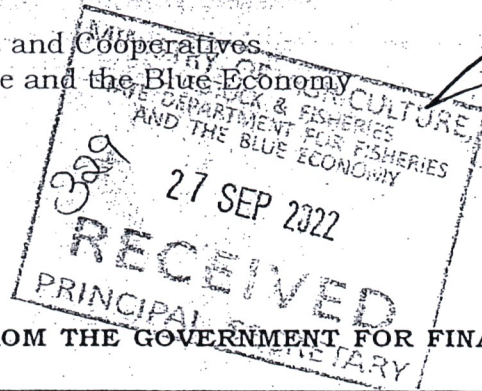
When replying please quote:

REF No: MOALFC/SDFA&BE/ABDP/ACC/IW/07-01      Date: July 12, 2022

**Principal Secretary**

Ministry of Agriculture, Livestock, Fisheries and Cooperatives  
 State Department for Fisheries, Aquaculture and the Blue Economy  
 Kilimo House, Cathedral Road  
 P.O. Box 58187 - 00100  
**NAIROBI**

Dear Sir,



*Handwritten notes:*  
 DPA  
 SCB  
 NOTE  
 27/9/22  
 2

**RE: CONFIRMATION OF FUNDS RECEIVED FROM THE GOVERNMENT FOR FINANCIAL YEAR 2021/22**

This is to confirm that Aquaculture business Development Programme has received a total of **KES 933,333,244.55** from the Government of Kenya through State Department For fisheries Aquaculture and Blue Economy for the financial year 2021/22. The amount received and the date therewith is as per the table below:

Source of funds	Date	Amount (Kshs)
GOK Counterpart Funding	30/08/2021	268,500,000.00
	12/04/2022	268,500,000.00
<b>Sub Total</b>		<b>537,000,000.00</b>
IFAD Loan Revenue	08/09/2021	54,303,304.20
	19/01/2022	145,111,953.35
	14/06/2022	196,917,987.00
<b>Sub Total</b>		<b>396,333,244.55</b>
<b>Total</b>		<b>933,333,244.55</b>

Yours sincerely

**SAMMY MACARIA**

**PROGRAMME COORDINATOR, ABDP**



CONFIRMATION OF AMOUNTS RECEIVED KENYA MARINE AND FISHERIES RESEARCH INSTITUTE AS AT 30TH JUNE 2022						
REFERENCE NUMBER	DATE DISBURSED	AMOUNTS DISBURSED TO KMFRI (KSHS) AS AT 30 JUNE 2022			AMOUNT SENT BY (ENTITY) (KSHS) AS AT 30 JUNE 2021	DIFFERENCES (KSHS) (F) = (D - E)
		RECURRENT (A)	DEVELOPMENT (B)	RV MTAFFITI (C)		
A32409	06.08.2021	104,825,000		11,341,665	116,166,665	
A32410/A32411	18.08.2021	104,825,000		11,341,665	116,166,665	
A32433/A32434	28.09.2021	104,825,000		11,341,665	116,166,665	
A32450/A001	05.11.2021	104,825,000		11,341,665	116,166,665	
A006/A007	01.12.2021	104,825,000		11,341,665	116,166,665	
A024/A025	01.12.2021	104,825,000		11,341,665	116,166,665	
A028/A029	04.02.2022	104,825,000		11,341,665	116,166,665	
A655/A656	04.03.2022	104,825,000		11,341,665	116,166,665	
A666/A667	30.03.2022	104,825,000		11,341,665	116,166,665	
A677/A678	16.05.2022	104,825,000		11,341,665	116,166,665	
A778/A779	16.06.2022	104,825,000		11,341,665	116,166,665	
A795/796	28.06.2022	104,825,000		11,341,665	116,166,665	
				<b>TOTAL</b>	<b>1,393,999,980</b>	

Note:

I confirm that the amounts shown above are correct as of the date indicated and are included in the financial statements.

Head of Accounts department of beneficiary entity:

Name: CPA Abraham Kagwima

Sign:

Date: 26 September 2022



LIVESTOCK & FISHERIES  
STATE DEPARTMENT FOR FISHERIES  
AND THE BLUE ECONOMY

33D 27 SEP 2022

RECEIVED  
PRINCIPAL SECRETARY



THE WORLD BANK  
IBRD - IDA | WORLD BANK GROUP

Kenya Marine and Fisheries Socio-Economic Development Project (KEMFSED)

P.O. Box 58187-00200

NAIROBI

Office of the National Project Coordination Unit

INTERNAL MEMO

To: Principal Secretary

From: National Project coordinator

Ref: MOALF/SDFA&BE/KEMFSED/FIN&ACCOUNT/VOL.1(121)

Date: 23<sup>rd</sup> September, 2022

**EXCHEQUER REMMITANCE FROM STATE DEPARTMENT FOR FISHERIES AQUACULTURE AND THE BLUE ECONOMY TO KENYA MARINE FISHERIES AND SOCIO-ECONOMIC DEVELOPMENT (KEMFSED) PROJECT CREDIT NUMBER 65400-KE FOR 2021/2022 FINANCIAL YEAR**

Kenya Marine Fisheries and Socio-Economic Project (KEMFSED) is a project under the State Department for Fisheries, Aquaculture and the Blue Economy funded jointly by the Government of Kenya and the World Bank. The Project has received a total budget of **Kes. 575,146,858** (Five Hundred and Seventy Five Million, One Hundred and Forty Six Thousand, Eight Hundred and Fifty Eight, from the SDFA&BE for the Financial Year 2021/2022.

This is to bring to your attention the amounts of exchequer received for the Financial Year 2021/2022.

Patrick Kiara

STATE DEPARTMENT FOR FISHERIES AQUACULTURE AND THE BLUE ECONOMY  
DEPOSIT ACCOUNT BALANCE AS AT 30TH JUNE, 2022

S/R NO.	MR.NO/REF	PAYEE	AMOUNT (KSHS)
1	2103651	DAROL CONSTRUCTION LTD	262,227.65
2	2103668	M/S INSTAPUMPS ENGINEERING LTD	206,172.50
3	2103674	M/S LIMELIGHT CREATION LTD	99,489.70
4	2103675	DALEO ELECTRICAL REFRIGERATION	122,019.85
5	2103676	M/S MEDIUN ELECTRICAL SERVICES	53,772.20
6	21036978	DICKWAYS CONSTRUCTION LTD	157,845.90
7	2103680	M/S VOLCANIC PLUMBING WORKS	514,071.70
8	2103681	SEVEN FOURTEEN	408,807.40
9	2103682	M/S BOON CONSTRUCTION LTD	624,106.40
10	2103683	M/S SEVEN FOURTEEN LTD	33,263.60
11	2103684	M/S SEVEN FOURTEEN LTD	1,200,118.20
12	2103686	M/S LIMELIGHT CREATION LTD	95,564.00
13	2103687	M/S SEVEN FOURTEEN LTD	569,541.20
14	2103694	DICKWAYS CONSTRUCTION LTD	963,247.55
15	9601515	MEDIUM ENTERPRISES	27,742.00
16	9601518	MEDIUM ENTERPRISES	17,400.00
17	9601519	BOON CONTRATORS	869,552.20
18	9601520	SEVEN FOURTEN	127,120.00
19	9601522	HI-TECH CONDITIONING	9,506.70
20	9601523	SEVEN FOURTEN	45,711.40
21	9601525	GOVT LIABILITIES(BARANABAS KIBIWOTT)	20,289.00
22	9601526	GOVT LIABILITIES(JACOB ODIPO)	17,527.00
23	9601527	GOVT LIABILITIES(JOSEPH CHEGE)	20,289.00
24	9601528	GOVT LIABILITIES(JAMES NDUNGU)	20,289.00
25	9601547	BOON CONTRATORS	1,124,225.00
26	9601541	JUNE DEDUCTION	17,088.00
27	9601542	JULY DEDUCTION	88,005.50
28	9601543	AUGUST DEDUCTION	203,833.10
29	9601545	SEPTEMBER DEDUCTION	206,029.10
30	9601546	OCTOBER DEDUCTION	186,662.15
31	9601548	NOVEBER DEDUCTION	192,089.35
32	9601549	DECEMBER DEDUCTION	185,673.00
33	9601550	JANUARY DEDUCTION	158,359.85
34	9601551	FEB DEDUCTIONS	157,534.35
35	9601552	MARCH DEDUCTION	150,972.50
36	16119	APRIL DEDUCTION	166,966.25
37	851/6	KERUGOYA WELFARE	50.00
38	8512	KERUGOYA WELFARE	50.00
39	851/4	NYANDO WELFARE	500.00
40	851/2	PAMOJA KENYA	684.00
41	851/3	MIGORI SELFHHELP	700.00

42	851/5	SAYE	2,500.00
43	1029/1	FRIST COMMUNITY	49,014.90
44	1025D5	NYANDO WELFARE	500.00
45	1036D6	MIGORI SELFHHELP	700.00
46	1030D4	SAYE	2,500.00
47	1030D	OLLIN SACCO	5,395.00
48	1030/D	CIC STANBIC	8,291.00
49	1030-D	NYERI TEACHERS	11,377.65
50	1030D/7	SALARY ADVANCE, COMMISIONS	108,751.90
51	1030/56	INDO AFRICA	50.00
52	1030D/2	CIC INSURANCE	7,544.65
53	1030D/8	LIBERTY LIFE	14,540.30
54	19-Feb-18	Salary Deductions 595	1,054.25
55	15-Mar-18	Salary Deductions 758	2,435.50
56	27-Mar-18	Volcanic Plumbing Works Job No.9795A Retention	20,050.15
57	28-Mar-18	Dickways Construction Job No.9794A Retention	28,081.85
58	28-Mar-18	Dickways Construction Job No.9796A Retention	51,963.90
59	29-Mar-18	Napsbury Enterprises Ltd Job No. 9729A Retention	73,556.70
60	4-Apr-18	Salary Deductions 0877/2/3/4	350.00
61	5-Apr-18	Salary Deductions 0877/5	26,900.00
62	2-May-18	Salary Deductions 0957/5	20,950.00
63	14-May-18	Salary Deductions 957	2,085.00
64	14-May-18	Volcanic Plumbing Works Job No.10024A Retention	445,430.00
65	14-May-18	Volcanic Plumbing Works Job No.10024A Retention	584,985.00
66	11-Jun-18	KEMFRI FT18162J7NDF	1,063,740.00
67	31-Aug-18	Salary Deductions	350.00
68	5-Sep-18	Salary Deductions	50.00
69	11-Sep-18	Salary Deductions	21,200.00
70	3-Oct-18	Salary Deductions	24,550.00
71	30-Oct-18	Salary Deductions	22,250.00
72	10-Dec-18	Salary Deductions	22,950.00
73	10-Dec-18	RTGS KCB	105,654.00
74	18-Dec-18	RTGS	437,776.00
75	21-Dec-18	Salary Deductions	23,250.00
76	11-Jan-19	NATIONAL BANK- KEMFRI	12,949,048.90
77	29-Jan-19	Salary Deductions	350.00
78	26-Feb-19	TFRS	365,350.00
79	28-Feb-19	Salary Deductions	350.00
80	1-Mar-19	TFRS	2,100.00
81	7-Mar-19	TFRS	300.00
82	1-Apr-19	Salary Deductions	350.00
83	1-Apr-19	TFRS	300.00
84	5-Apr-19	NATIONAL BANK- KEMFRI	7,208,197.15
85	13-Jun-19	Salary Deductions	22,200.00

86	1-Jul-19	Salary Deductions	50.00
87	1-Jul-19	Salary Deductions	100.00
88	1-Jul-19	Salary Deductions	200.00
89	31-Jul-19	Unspent Imprest	52,500.00
90	1-Aug-19	Salary Deductions	50.00
91	1-Aug-19	Salary Deductions	100.00
92	1-Aug-19	Salary Deductions	200.00
93	8-Aug-19	Salary Deductions	300.00
94	1-Sep-19	Salary Deductions	50.00
95	1-Sep-19	Salary Deductions	100.00
96	1-Sep-19	Salary Deductions	200.00
97	8-Sep-19	Salary Deductions	300.00
98	2-Oct-19	Salary Deductions	300.00
99	3-Oct-19	Salary Deductions	50.00
100	3-Oct-19	Salary Deductions	100.00
101	3-Oct-19	Salary Deductions	200.00
102	30-Oct-19	Salary Deductions	300.00
103	1-Nov-19	Salary Deductions	50.00
104	1-Nov-19	Salary Deductions	100.00
105	1-Nov-19	Salary Deductions	200.00
106	6-Nov-19	Blue Pacific	200,470.00
107	6-Nov-19	Taman General Investment Ltd.	294,900.00
108	6-Nov-19	Muga Electricals	310,450.00
109	6-Nov-19	Resco Construction Ltd	324,289.40
110	6-Nov-19	Khalid & Company Ltd	324,289.40
111	6-Nov-19	Ganuni Construction	423,089.40
112	6-Nov-19	Bura High Tech Const. Co	528,384.60
113	6-Nov-19	Bura High Tech Const. Co	611,232.00
114	6-Nov-19	Plan & Trend EA Ltd	661,436.60
115	6-Nov-19	Octagon Builders	727,503.00
116	6-Nov-19	Centurion Engineers	4,700,000.00
117	28-Nov-19	Salary Deductions	50.00
118	28-Nov-19	Salary Deductions	100.00
119	28-Nov-19	Salary Deductions	200.00
120	28-Nov-19	Salary Deductions	300.00
121	28-Nov-19	Centurion Engineers	6,775,726.60
122	24-Dec-19	Salary Deductions	300.00
123	24-Dec-19	Salary Deductions	50.00
124	24-Dec-19	Salary Deductions	100.00
125	24-Dec-19	Salary Deductions	200.00
126	27-Dec-19	Boon Contractors	65,713.20
127	14-Jan-20	PS State Dep.of Crop	30,137.00
128	28-Jan-20	Boon Contractors	101,749.00
129	28-Jan-20	Judson Contractors	60.00

130	28-Jan-20	Muga Electricals	119,078.30
131	28-Jan-20	Insta Pump Engineers	219,926.40
132	28-Jan-20	Octagon Builders	228,638.00
133	28-Jan-20	Sasah Contractors	538,254.80
134	28-Jan-20	Attomic Electricals	736,973.25
135	28-Jan-20	Seven Fourteen Ltd	4,245,760.00
136	30-Jan-20	Centurion Engineers	2,400,000.00
137	31-Jan-20	Kerugoya Welfare	30.00
138	31-Jan-20	Fisheries Staff Homa Bay	80.00
139	31-Jan-20	SDS Welfare Association	180.00
140	6-Feb-20	Attomic Electricals	674,346.40
141	6-Feb-20	Saxon Investment	2,204,445.00
142	28-Feb-20	Kerugoya Welfare	30.00
143	28-Feb-20	Fisheries Staff Homa Bay	80.00
144	28-Feb-20	SDS Welfare Association	180.00
145	2-Mar-20	Salary Deductions	280.00
146	4-Mar-20	Khalid & co.	417,316.05
147	4-Mar-20	PS State Dep.of Crop	2,758,508.00
148	6-Mar-20	Blue Pacific	232,885.00
149	17-Mar-20	Bura Hightech Construction	408,057.80
150	17-Mar-20	National Treasury MSOP	88,834.00
151	25-Mar-20	Salary Deductions	280.00
152	25-Mar-20	Kerugoya Welfare	30.00
153	25-Mar-20	Fisheries Staff Homa Bay	80.00
154	25-Mar-20	SDS Welfare Association	180.00
155	1-Apr-20	Anthopi Mech. Eng. Services	236,991.15
156	3-Apr-20	Centurion Engineers	2,319,273.40
157	23-Apr-20	Bura Hightech Construction	356,147.50
158	23-Apr-20	Ganuni Construction	522,598.10
159	7-May-20	Kerugoya Welfare	30.00
160	7-May-20	Fisheries Staff Homa Bay	80.00
161	7-May-20	SDS Welfare Association	180.00
162	12-May-20	Salary Deductions	280.00
163	4-Jun-20	Salary Deductions	280.00
164	10-Jun-20	Kerugoya Welfare	50.00
165	10-Jun-20	Fisheries Staff Homa Bay	100.00
166	10-Jun-20	SDS Welfare Association	200.00
167	10-Jun-20	Salary Deductions	200.00
168	12-Jun-20	Kerugoya Welfare	30.00
169	12-Jun-20	Fisheries Staff Homa Bay	80.00
170	12-Jun-20	SDS Welfare Association	180.00
171	22-Jun-20	Kerugoya Welfare	30.00
172	22-Jun-20	Fisheries Staff Homa Bay	80.00
173	22-Jun-20	SDS Welfare Association	180.00

174	23-Jun-20	Octagon Builders	428,682.00
175	23-Jun-20	Plan & Trend EA Ltd	458,440.00
176	24-Jun-20	Judson Contractors Ltd	(54.00)
177	25-Jun-20	Elecroserve Ltd	24,976.00
178	25-Jun-20	Resco Construction	300,666.95
179	25-Jun-20	Dantax Enterprises Ltd	1,013,117.70
180	26-Jun-20	Salary Deductions	280.00
181	30-Jun-20	Ganuni Construction	310,456.00
182	30-Jun-20	Tamam General Investment	62,995.25
183	30-Jun-20	Seven Fourteen Ltd	1,187,420.00
184	30-Jun-20	Muga Electrical Engineering	8,223.10
185	30-Jun-20	Saxon Investment	4,259,995.00
186	30-Jun-20	Jyan Construction	6,547,000.00
187	10-Aug-20	Salary Deductions	80.00
188	10-Aug-20	Salary Deductions	180.00
189	4-Sep-20	Salary Deductions	80.00
190	4-Sep-20	Salary Deductions	180.00
191	10-Sep-20	RTGS MSOP	451,149.50
192	5-Oct-20	Salary Deductions	80.00
193	5-Oct-20	Salary Deductions	180.00
194	28-Oct-20	Salary Deductions	80.00
195	28-Oct-20	Salary Deductions	180.00
196	2-Dec-20	Salary Deductions	80.00
197	2-Dec-20	Salary Deductions	180.00
198	18-Dec-20	Khalil Retention	351,893.50
199	29-Dec-20	Salary Deductions	30.00
200	29-Dec-20	Salary Deductions	80.00
201	29-Dec-20	Salary Deductions	180.00
202	25-Jan-21	Blue Pacific Agency Ltd	142,755.00
203	25-Jan-21	Bura Hightech Construction	307,603.70
204	25-Jan-21	Centurion Engineers	1,175,000.00
205	3-Feb-21	Salary Deductions	30.00
206	3-Feb-21	Salary Deductions	80.00
207	3-Feb-21	Salary Deductions	180.00
208	4-Mar-21	Salary Deductions	30.00
209	4-Mar-21	Salary Deductions	80.00
210	29-Mar-21	Salary Deductions	80.00
211	3-May-21	Salary Deductions	80.00
212	31-May-21	Salary Deductions	80.00
213	28-Jun-21	Salary Deductions	80.00
214	9-Sep-21	Noble Construction	1,727,327.00
215	23-Sep-21	Patience Services	394,243.25
216	28-Sep-21	Centurion Engineers	1,716,435.75
217	18-Oct-21	Elecroserve Ltd	10,000.00

218	18-Oct-21	Elecroserve Ltd	15,500.00
219	18-Oct-21	Resco Construction	53,507.40
220	18-Oct-21	Elecroserve Ltd	176,132.80
221	18-Oct-21	Patience Services	464,527.50
222	18-Oct-21	Saxon Investment	1,243,510.00
223	18-Oct-21	Centurion Engineers	1,283,098.20
224	19-Oct-21	Elecroserve Ltd	12,500.00
225	19-Oct-21	Ganuni Construction	645,839.60
226	21-Oct-21	Resco Constrution co.	81,478.40
227	21-Oct-21	Tamam General Investment	532,500.00
228	21-Oct-21	Plan & Trend EA Ltd	611,809.85
229	21-Oct-21	Patience Services	453,871.25
230	22-Oct-21	Elecroserve Ltd	40,000.00
231	22-Oct-21	Sasah Contractors	87,625.00
232	22-Oct-21	Ganuni Construction	106,078.10
233	22-Oct-21	Elecroserve Ltd	136,853.80
234	22-Oct-21	Elecroserve Ltd	173,632.80
235	22-Oct-21	Khalil Retention	439,525.00
236	22-Oct-21	Sasah Contractors	650,424.00
237	22-Oct-21	Top Choice Surveillance	734,666.60
238	22-Oct-21	Seven Fourteen Ltd	867,004.00
239	27-Oct-21	Sanitary Services	120,000.00
240	27-Oct-21	Sanitary Services	434,576.00
241	29-Oct-21	Resco Construction co.	671,740.40
242	22-Nov-21	Unidata	215,703.50
243	30-Nov-21	Muga Electricals	36,372.50
244	30-Nov-21	Muga Electricals	61,310.70
245	30-Nov-21	Muga Electricals	75,218.40
246	30-Nov-21	Blue Pacific	328,700.00
247	8-Dec-21	Unidata	501,635.60
248	10-Dec-21	Muga Electricals	184,707.60
249	22-Dec-21	Jyan Construction	57,740.00
250	25-Jan-22	Jyan Construction	1,494,289.00
251	25-Jan-22	Jyan Construction	1,943,130.50
252	28-Jan-22	Bura Hightech Construction	409,754.05
253	16-Mar-22	Patience Services	532,218.00
254	16-Mar-22	Top Choice Surveillance	602,061.00
255	25-Apr-22	Blue Pacific Agency Ltd	72,599.35
256	25-Apr-22	Tamam General Investment	491,001.90
257	17-Jun-22	Noble Construction Ltd	658,850.60
258	21-Jun-22	Noble Construction Ltd	1,028,482.50
259	23-Jun-22	Seven Fourteen Ltd	1,966,660.00
260	24-Jun-22	Lister Co. Ltd	775,538.00
261	24-Jun-22	Blue Pacific Agency Ltd	1,751,868.00

262	28-Jun-22	Electroserve Ltd	103,612.00
263	28-Jun-22	Ganuni Construction	204,654.40
264	28-Jun-22	Electroserve Ltd	236,550.40
265	28-Jun-22	Sanitary Services	251,992.50
266	28-Jun-22	Khalil & Co Ltd	264,471.20
267	28-Jun-22	Anthopi Mech. Eng. Services	300,831.20
268	28-Jun-22	Octagon Builders	818,901.30
269	28-Jun-22	Anthopi Mech. Eng. Services	1,051,100.00
270	28-Jun-22	Lister Co. Ltd	2,033,576.00
271	28-Jun-22	Centurion Engineers	5,947,554.00
272	29-Jun-22	Sivad Construction Ltd	86,235.00
273	29-Jun-22	Seven Fourteen Ltd	163,024.00
274	29-Jun-22	Patience Services Ltd	184,486.00
275	30-Jun-22	Octagon Builders	600,000.00
276	30-Jun-22	Auction SDFABE	1,182,450.00
		<b>TOTAL</b>	<b>125,446,639.05</b>

