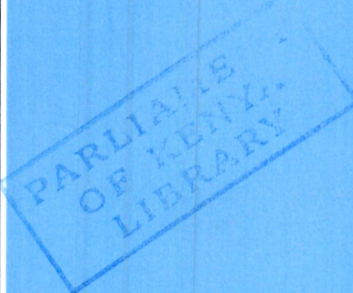
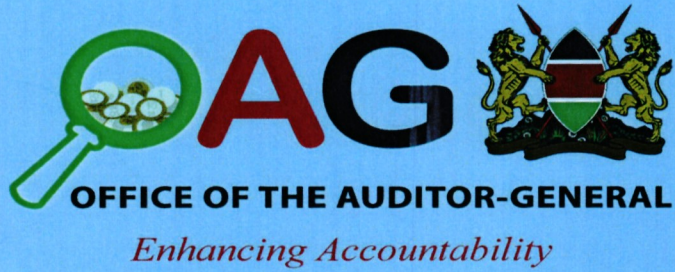


REPUBLIC OF KENYA



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**REVENUE STATEMENTS OF THE STATE  
DEPARTMENT FOR FISHERIES,  
AQUACULTURE AND THE BLUE ECONOMY**

**FOR THE YEAR ENDED  
30 JUNE, 2021**

THE NATIONAL ASSEMBLY  
PAPER PAID

DATE: 22 MAR 2022 DAY: TUESDAY

MAJORITY LEADER

FILED

TABLE:



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

**REVENUE STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2021**

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

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**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The *State Department for Fisheries, Aquaculture and the Blue Economy* is under the Ministry of Agriculture, Livestock, Fisheries and Cooperatives. At cabinet level, the *State Department for Fisheries, Aquaculture and the Blue Economy* is represented by the Cabinet Secretary for the Ministry of Agriculture, Livestock, Fisheries and Cooperatives, who is responsible for the general policy and strategic direction of the *State Department for Fisheries, Aquaculture and the Blue Economy*. The *Principal Secretary* was designated as a receiver February 17<sup>th</sup>, 2021 by the Cabinet Secretary, National Treasury in accordance with section 75 of the PFM Act.

**(b) Principal activities**

The State Department for Fisheries, Aquaculture and the Blue Economy collects revenue from 3540302 (Fishing Rights). Revenue collected is remitted to the National Treasury and used for funding government budget through exchequer.

**(c) Key Management**

The *State Department for Fisheries, Aquaculture and the Blue Economy's* day-to-day management is under the following key organs:

- Cabinet Secretary – Ministry of Agriculture, Livestock, Fisheries and Cooperatives;
- Principal Secretary - State Department for Fisheries, Aquaculture and the Blue Economy;
- Senior Management;
  - Fisheries and the Blue Economy Secretary,
  - Director Fisheries Management and Development,
  - Director Blue Economy Development.

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

---

**(d) State Department for Fisheries, Aquaculture and the Blue Economy Headquarters**

P.O. Box 58187  
Kilimo House  
Cathedral Road  
Nairobi, KENYA

**(e) Entity Contacts**

Telephone: (254) 2716103/85  
E-mail: [psfisheries@kilimo.go.ke](mailto:psfisheries@kilimo.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(f) Independent Auditors**

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

**(g) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
Telephone: (254) 22227461  
E-mail: [communications@central.go.ke](mailto:communications@central.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(h) Bankers (include all bankers )**

1. Central Bank of Kenya  
Haile Selassie Avenue  
Telephone: (254) 202861000  
E-mail: [comms@central.go.ke](mailto:comms@central.go.ke)  
Website: [www.go.ke](http://www.go.ke)

2. Kenya Commercial Bank  
Moi Avenue  
Telephone: + 254 – 203287000  
E-Mail:  
Website: [www.kenya.info.ke](http://www.kenya.info.ke)

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**II. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES**

Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue shall prepare an account of the revenue received and collected by that receiver during that financial year.

The Principal Secretary in charge of the State Department for Fisheries, Aquaculture and the Blue Economy is responsible for the preparation and presentation of the *revenue account*, which gives a true and fair view of the state of affairs of the *State Department* for and as at the end of the financial year (period) ended on June 30, 2021. 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 *State Department*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Principal Secretary in charge of the State Department for Fisheries, Aquaculture and the Blue Economy accepts responsibility for the *State Department's revenue* accounts, 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) and relevant legal framework of the Government of Kenya. The Principal Secretary is of the opinion that the *State Department's revenue* account gives a true and fair view of the state of the *State Department's revenue* transactions during the financial year ended June 30, 2021, and of the *State Department's* financial position as at that date. The Principal Secretary in charge of the *State Department for Fisheries, Aquaculture and the Blue Economy* further confirms the completeness of the accounting records maintained for the *State Department's revenue*, which have been relied upon in the preparation of the *State Department's revenue* account as well as the adequacy of the systems of internal financial control.

The Principal Secretary 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 Principal Secretary confirms that the *State Department's* accounts 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 Revenue Statements**

The *revenue* statements were approved on.....<sup>18th January 2022</sup>..... and signed by:

  
\_\_\_\_\_  
**Dr. F.O. Owino, PhD, CBS**  
Principal Secretary

  
\_\_\_\_\_  
**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**III. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT'  
REVENUE ACCOUNT**

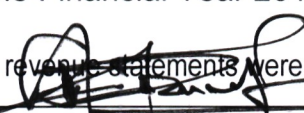
**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**IV. STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2021**

	Note	2020/2021 Kshs	2019/2020 Kshs
<b>TAX RECEIPTS</b>			
Taxes on Income, Profits and Capital Gains	1	NIL	NIL
Taxes on Property	2	NIL	NIL
Taxes on Goods and Services	3	NIL	NIL
Taxes on International Trade & Transations	4	NIL	NIL
Other Taxes	5	NIL	NIL
<b>TOTAL TAX RECEIPTS</b>		<b>NIL</b>	<b>NIL</b>
<b>NON -TAX RECEIPTS</b>			
Fees on use of Goods/Services	6	NIL	NIL
Social Security Contributions	7	NIL	NIL
Property Income	8	NIL	NIL
Sale of Goods and Services	9	NIL	NIL
Fines, Penalties and Forfeitures	10	NIL	NIL
Other Receipts	11	135,454,044	86,835,721
Receipts from Sale of Non- Financial Assets	12	NIL	NIL
Proceeds from domestic Borrowings	13	NIL	NIL
Proceeds from foreign borrowings	14	NIL	NIL
Proceeds from foreign grants	15	NIL	NIL
<b>TOTAL NON -TAX RECEIPTS</b>		<b>135,454,044</b>	<b>86,835,721</b>
<b>TOTAL RECEIPTS</b>		<b>135,454,044</b>	<b>86,835,721</b>
<b>DISBURSEMENTS TO EXCHEQUER ACCOUNT</b>		<b>(135,603,032)</b>	<b>(86,686,733)</b>
<b>BALANCE DUE FOR DISBURSMENT</b>		<b>NIL</b>	<b>148,988</b>

Included in the disbursement to the exchequer account of Kshs.135,603,032, is kshs. 148,988 brought forward from the Financial Year 2019/2020.

These revenue statements were approved on 18<sup>th</sup> January 2022 and signed by:

  
 Dr. F.O.Owino, PhD, CBS  
 Principal Secretary  
 (Ref: PFM ACT section 82,2(a))

  
 CPA James Wachira Thuita  
 Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	<b>Note</b>	<b>2020-2021</b>	<b>2019-2020</b>
		<b>KShs</b>	<b>KShs</b>
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	<b>16</b>	NIL	148,988
<b>TOTAL FINANCIAL ASSETS</b>		<b>NIL</b>	<b>148,988</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>NIL</b>	<b>148,988</b>
<b>FINANCIAL LIABILITIES</b>			
Payables-Due to Exchequer	<b>17</b>	NIL	<b>148,988</b>
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>NIL</b>	<b>148,988</b>

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**VI. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE, 2021**

<b>Classification of Receipts</b>	<b>Balance as at 1<sup>st</sup> July 2020</b>	<b>Arrears received during the year</b>	<b>Additions in arrears for the current year to June 30, 2021</b>	<b>Total arrears as at 30 June 2021</b>	<b>Measures taken to recover the arrears</b>	<b>Assessment to the recoverability of arrears</b>
<b>Tax Receipts</b>						
Taxes on income profits and capital gains	NIL	(NIL)	NIL	NIL	N/A	N/A
Taxes on property	NIL	(NIL)	NIL	NIL	N/A	N/A
Taxes on goods and services	NIL	(NIL)	NIL	NIL	N/A	N/A
Taxes on International Trade and Transactions	NIL	(NIL)	NIL	NIL	N/A	N/A
Other Taxes	NIL	(NIL)	NIL	NIL	N/A	N/A
<b>Non- Tax Receipts</b>						
Fees on Use of Goods and services	1,948,461	(NIL)	NIL	1,948,461	The management has written to the CEO KFIC.	
Social security contributions	NIL	(NIL)	NIL	NIL	N/A	N/A
Property Income	NIL	(NIL)	NIL	NIL	N/A	N/A
Fines, penalties, and Forfeitures	NIL	(NIL)	NIL	NIL	N/A	N/A
Receipts from sale of non-financial assets	NIL	(NIL)	NIL	NIL	N/A	N/A
<b>Total arrears</b>	<b>1,948,461</b>	<b>(NIL)</b>	<b>NIL</b>	<b>1,948,461</b>		

The Kshs.1,948,461 relates to an outstanding payment from Kenya Fishing Industry corporation.

  
**Dr. F.O. Owino, PhD, CBS**  
Principal Secretary

  
**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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*(Ref: PFM ACT section 82,2(b))*

An ageing analysis of revenue in arrears has been shown on note 18 of these financial statements.

**VII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *State Department*. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *State Department*.

**2. Recognition of Receipts**

The *State Department for Fisheries, Aquaculture and the Blue Economy* recognises all receipts from the various sources when the related cash has been received by the *State Department*.

**3. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the revenue statements. The revenue budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the revenue's actual performance against the comparable budget for the financial year under review has been included in these revenue statements.

**4. 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.

**5. Revenue in Arrears**

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 which is a memorandum statement.

REVENUE STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Disbursements to the Exchequer**

The Receiver of Revenue has a (daily, weekly, monthly) arrangement for sweeping of funds from its bank account to the Exchequer account. Total disbursements to the exchequer are as a result of the sweeping arrangement during the year. *(include the receivers actual policy on disbursements)*

**7. Comparative Figures**

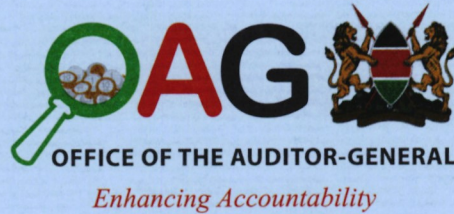
Where necessary comparative figures for the previous financial year have been amended or re-configured to conform to the required changes in presentation.

**8. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2021.

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON REVENUE STATEMENTS OF THE STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY FOR THE YEAR ENDED 30 JUNE, 2021**

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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 control, 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 revenue statements of the State Department for Fisheries, Aquaculture and the Blue Economy set out on pages 6 to 30, which comprise the statement of financial assets and liabilities and statement of arrears of revenue as at 30 June, 2021, and the statement of receipts and disbursements 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 effects of the matter described in the Basis for Qualified Section of my report, the revenue statements present fairly, in all material respects, the financial position of the revenue and arrears of revenue of the State Department for Fisheries, Aquaculture and the Blue Economy as at 30 June, 2021, and the revenue performance 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**

#### **Undisclosed Revenue from Rent**

During field verification of projects in Kisumu County in November, 2021, it was noted that a private company which manufactures water buses was being hosted in the State Department's property. Although the Management explained that the company had leased the premises since the year 2014 at a monthly rent of Kshs.30,000, no documentary evidence was provided to support the explanation including a signed contract or lease agreement, valuation report, invoices and receipt vouchers.

Further, the monthly rental receipts could not be traced to the State Department's bank statement or cash book. Hence the rent which the company ought to have paid from the year 2014 to the financial year under review totaling Kshs.2,700,000 had not been accounted for.

Information available also revealed that the company had communicated to the State Department vide a letter dated 26 September, 2013 indicating that it had leased the site for the last six (6) years. However, it was not possible to confirm whether the rent for the earlier six years had been collected and accounted for.

Consequently, the accuracy and completeness of the revenue collected for the year under review totaling Kshs.135,454,044 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 revenue statements. There were no key audit matters to report in the year under review.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and 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 public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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 complying, 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. Weak Controls over Revenue Collection at the Lake Victoria Beaches**

During field verification in November, 2021 of various fish landing sites in Lake Victoria region the following anomalies were observed:

- i. The beach management units did not maintain a database of all fishing vessels and persons required to pay fishermen's fees and boat licenses.
- ii. There were no defined timetables and schedules of work for collecting revenue by the staff in the regional offices.
- iii. Although revenue collection through licenses for fishermen and registration of local fishing vessels is the mandate of the State Department, the County Governments of Siaya and Migori were also charging licenses and collecting fees for the same.
- iv. Members of the beach management units lacked training on best practices in the management of the beaches and knowledge on the best equipment to use for fishing.

### **2. Ineffective Collection of Revenue by Kenya Fishing Industry Corporation**

During field verification in November, 2021 at Kenya Fishing Industry Corporation, Mombasa, it was noted that the Corporation collected revenue amounting to Kshs.4,130,350 and remitted it to the revenue account of the State Department. The revenue collected by the Corporation included fish off-loading and security charges from only one fish landing site, Liwatoni, Mombasa and not all the seventy-seven (77) fish landing sites along the coastline of Kenya specified in the Fisheries Act, 2012. The Management claimed that the Corporation did not have enough staff to make the collection of revenue from those other sites.

Consequently, the Corporation is denying the government revenue by not being able to collect levies and fees from the other seventy-six (76) fish landing sites as required under its mandate.

### **3. Lack of Audit by Internal Audit**

During the year under review, it was observed that revenue collection records and revenue statements had not been reviewed by the Internal Audit Unit of the State Department. Lack of review by the Internal Audit exposes the State Department to the risks of loss and/or under - collection of revenue and obscures the accountability required to assess the root cause of revenue issues.

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

In preparing the revenue statements, Management is responsible for assessing the State Department's ability to continue to sustain 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 revenue 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 revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the State Department 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 revenue 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 revenue statements.

In addition to the audit of the revenue 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 revenue 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 revenue 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 revenue statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 revenue statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to 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 revenue 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 revenue statements, including the disclosures, and whether the revenue 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 revenue statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathunga, CBS  
AUDITOR-GENERAL

**Nairobi**

**25 January, 2022**

RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
 REVENUE STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2021

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TAXES ON INCOME, PROFITS AND CAPITAL GAINS

Description	Original Estimates	Revised Estimates	Actual	% Realized
Income Tax from Individuals (PAYE)	NIL	NIL	NIL	N/A
Income from Corporations (Other Enterprises)	NIL	NIL	NIL	N/A
Other Income Tax	NIL	NIL	NIL	N/A
Less: Refunds	(NIL)	(NIL)	(NIL)	N/A
<b>Total Revenue</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>N/A</b>
<b>Balance brought forward</b>			<b>NIL</b>	<b>N/A</b>
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			<b>NIL</b>	<b>N/A</b>

Commentary on Actual Revenue against the Revised Estimates

*The State Department does not receive or deal in such incomes in question, and therefore, no estimates were set for collection of the same during the Financial Year (period) under review; thus rendering comparison of Actual Revenue Collected and Estimates irrelevant.*

The above revenue statement was approved on 18<sup>th</sup> January 2021 and signed by:



**Dr. F.O. Owino, PhD, CBS**  
 Principal Secretary



**CPA James Wachira Thuita**  
 Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**


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

**2. TAXES ON FINANCIAL AND CAPITAL TRANSACTIONS**

<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Immovable Property (Stand Premia on Town Plots, Land Rent)	NIL	NIL	NIL	N/A
Second-hand Motor Vehicle Purchase Tax	NIL	NIL	NIL	N/A
Capital gains tax	NIL	NIL	NIL	N/A
Stamp Duty	NIL	NIL	NIL	N/A
Other Property Taxes	NIL	NIL	NIL	N/A
Less: Refunds	(NIL)	(NIL)	(NIL)	N/A
<b>Total Revenue on Property</b>	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>	NIL	NIL	NIL	N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

*The State Department does not own such revenue generating property in question, and therefore, no estimates were set for collection of the same during the Financial Year (period) under review; it would therefore, be unrealistic to compare Actual revenue Collected with Revised Estimates as none of them existed.*

The above statement was approved on 18<sup>th</sup> January 2022 and signed by: 

**Dr. F.O.Owing, PhD, CBS**  
Principal Secretary

**CPA James Wachira Thuita**  
Deputy Accountant General

RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
 REVENUE STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. TAXES ON GOODS AND SERVICES

Description	Original Estimates	Revised Estimates	Actual	% Realized
VAT on Domestic Goods and Services	NIL	NIL	NIL	N/A
VAT on Imported Goods and Services	NIL	NIL	NIL	N/A
VAT Refund	(NIL)	(NIL)	(NIL)	N/A
VAT Remissions	NIL	NIL	NIL	N/A
<b>Total VAT</b>	NIL	NIL	NIL	N/A
Excise Receipts	NIL	NIL	NIL	N/A
Refunds	(NIL)	(NIL)	(NIL)	N/A
Anti- adulteration levy	NIL	NIL	NIL	N/A
Other taxes on goods and services- Cement Levy	NIL	NIL	NIL	N/A
Total Revenue from Taxes on goods and services	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>				N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

*The State Department does not receive nor deal in such incomes in question, and therefore, no estimates were set for collection of the same during the Financial Year (period) under review; thus rendering comparison of Actual Revenue Collected and Revised Estimates irrelevant.*

The above revenue statement was approved on 18th January 2022 ..... and signed by:



**Dr. F.O. Owino**, PhD, CBS  
 Principal Secretary



**CPA James Wachira Thuita**  
 Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

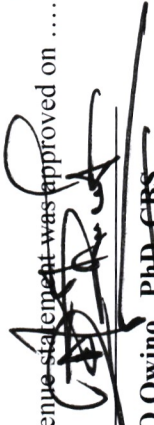
**4. TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS (CUSTOMS)**


Description	Original Estimates	Revised Estimates	Actual	% Realized
Customs Duties	NIL	NIL	NIL	N/A
Customs Duties Refunds	(NIL)	(NIL)	(NIL)	
Other Taxes on International Trade and Transactions (Import Declaration and Inspection Fees)	NIL	NIL	NIL	N/A
<b>Total Revenue</b>	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>			NIL	N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

*The State Department does not engage nor deal in such income generating activities in question, and therefore, no estimates were set for collection of the same during the Financial Year (period) under review; thus rendering comparison of Actual Revenue Collected with the Revised Estimates irrelevant.*

The above revenue statement was approved on 18<sup>th</sup> January 2022 and signed by:

  
**Dr. F.O. Owino, PhD, CBS**  
 Principal Secretary

  
**CPA James Wachira Thuita**  
 Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

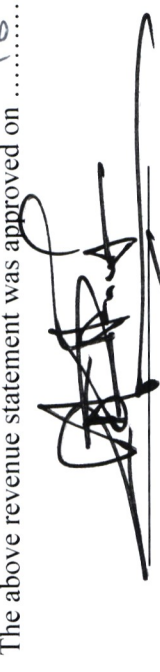
**5. OTHER TAXES (NOT ELSEWHERE CLASSIFIED)**


<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Other taxes	NIL	NIL	NIL	N/A
<b>Total Revenue</b>	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>			NIL	N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

*The State Department does not collect any taxes in relation to Stamp Duty, and therefore, no estimates were set for collection of the same during the Financial Year (period) under review; thus rendering comparison of Actual Revenue Collected and the Revised Estimates irrelevant.*

The above revenue statement was approved on 18<sup>th</sup> January 2022 ..... and signed by:

  
**Dr. F.O. Owino, PhD, CBS**  
 Principal Secretary

  
**CPA James Wachira Thuita**  
 Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

**6. FEES ON USE OF GOODS AND ON PERMISSION TO USE GOODS OR TO PERFORM SERVICES AND ACTIVITIES**

<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Licences under Traffic Act	NIL	NIL	NIL	N/A
Licenses under the Communication Act	NIL	NIL	NIL	N/A
Licenses under Betting, Lotteries and Gaming Act	NIL	NIL	NIL	N/A
Mineral Export Licensing <input type="checkbox"/>	NIL	NIL	NIL	N/A
Prospecting Fee	NIL	NIL	NIL	N/A
Petroleum Development Levy (PDL)	NIL	NIL	NIL	N/A
Roads Maintenance Levy (RML)	NIL	NIL	NIL	N/A
Total Fees	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>				N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

*The State Department does not receive nor deal in such incomes in question, and therefore, no estimates were set for collection of the same during the Financial Year (period) under review; thus rendering comparison of Actual Revenue Collected and the Revised Estimates unrealistic.*

The above revenue statement was approved on 18<sup>th</sup> January 2022 and signed by:



**Dr. F.O. Owino, PhD, CBS**  
Principal Secretary



**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

**7. SOCIAL SECURITY CONTRIBUTIONS**

<b>Descriptions</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Contributions from Government Employees to Social and Welfare Schemes within Government	NIL	NIL	NIL	
<b>Total Contributions</b>	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>			NIL	N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

*The State Department does not collect any contributions in relation to Social Security, and therefore, no estimates were set for collection of the same during the Financial Year (period) under review; thus rendering comparison of the Actual Revenue Collected with Revised Estimates irrelevant.*

The above revenue statement was approved on 18<sup>th</sup> January 2022 and signed by:



**Dr. F.O. Owino, PhD, CBS**  
Principal Secretary



**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

**8. PROPERTY INCOME**

<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Interest	NIL	NIL	NIL	N/A
Dividends from Central Bank of Kenya (CBK)	NIL	NIL	NIL	N/A
Other Profits and Dividends	NIL	NIL	NIL	N/A
Surplus funds from Regulatory Authorities	NIL	NIL	NIL	N/A
Rent of Land	NIL	NIL	NIL	N/A
Stand Premia on Town Plots	NIL	NIL	NIL	N/A
Royalty on Carbon Dioxide	NIL	NIL	NIL	N/A
Mining Royalties	NIL	NIL	NIL	N/A
Magadi Soda Royalty	NIL	NIL	NIL	N/A
Base Titanium Royalty	NIL	NIL	NIL	N/A
Fishing Rights	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>			NIL	N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

*The State Department does not own such revenue generating property in question, and therefore, no estimates were set for collection of the same during the Financial Year (period) under review; it would, therefore, be unrealistic to compare Actual Revenue with Revised Estimates as none of them existed.*

The above revenue statement was approved on 18<sup>th</sup> January 2022 and signed by: 

**Dr. F.O. Owino, PhD, CBS**

Principal Secretary

**CPA James Wachira Thuita**

Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

**9. SALE OF GOODS AND SERVICES**

<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Rent of Government Building and Housing	NIL	NIL	NIL	N/A
Fees under Traffic Act	NIL	NIL	NIL	N/A
Other Land Revenue	NIL	NIL	NIL	N/A
Land Adjudication and Case Fees	NIL	NIL	NIL	N/A
Conveyance Fees	NIL	NIL	NIL	N/A
Land Valuation Fees	NIL	NIL	NIL	N/A
Land Registration Fees	NIL	NIL	NIL	N/A
Sale of Freehold Interest in Agricultural Land	NIL	NIL	NIL	N/A
Official Receiver's Fees	NIL	NIL	NIL	N/A
Registration of Companies	NIL	NIL	NIL	N/A
Registration of Coat of Arms	NIL	NIL	NIL	N/A
Registration of Business Names	NIL	NIL	NIL	N/A
Registration of Marriages	NIL	NIL	NIL	N/A
Registration of Hire Purchase Agreement	NIL	NIL	NIL	N/A
Registration of Newspapers, Books and Periodicals	NIL	NIL	NIL	N/A
Public Trustee Fees	NIL	NIL	NIL	N/A
Business Names Search Fees	NIL	NIL	NIL	N/A
Licence Fees	NIL	NIL	NIL	N/A
Registration of Births and Deaths	NIL	NIL	NIL	N/A
Identity Card Fees	NIL	NIL	NIL	N/A
Certificate of Good Conduct Fees	NIL	NIL	NIL	N/A
Hire of Security Service Fees	NIL	NIL	NIL	N/A
Immigration Visas and Other Consular Fees	NIL	NIL	NIL	N/A
Passport Fees	NIL	NIL	NIL	N/A
Work Permit Fees	NIL	NIL	NIL	N/A


**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

Description	Original Estimates	Revised Estimates	Actual	% Realized
Other Immigration Fees	NIL	NIL	NIL	N/A
East African Tourist Visa Fees	NIL	NIL	NIL	N/A
Verification Fees	NIL	NIL	NIL	N/A
Incidental Sales by Non-Market Establishments	NIL	NIL	NIL	N/A
Sale of goods and fees for services	NIL	NIL	NIL	N/A
Sale of Tender Documents	NIL	NIL	NIL	N/A
<b>Total Revenue</b>	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>				N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			<b>NIL</b>	<b>N/A</b>

Commentary on Actual Revenue against the Revised Estimates

There were neither Actual Revenue nor Revised Estimates during the Financial Year (period) under review as the State Department does not receive such incomes nor undertake such transactions in question.

The above revenue statement was approved on 18th January 2022.....and signed by:



**Dr. F.O. Owino, PhD, CBS**  
Principal Secretary



**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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


**10. FINES, PENALTIES AND FORFEITURES**

<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Court imposed Fines and Forfeitures	NIL	NIL	NIL	N/A
Other Fines, Penalties Forfeitures, and other Charges	NIL	NIL	NIL	N/A
<b>Total Income</b>	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>			NIL	N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

*The State Department does not receive nor deal in such incomes in question, and therefore, no estimates were set for collection of the same during the Financial Year (period) under review; thus rendering comparison of Actual Revenue and Revenue Estimates unrealistic.*

The above revenue statement was approved on 18<sup>th</sup> January 2022 and signed by:

  
**Dr. F.O. Owino, PhD, CBS**  
Principal Secretary

\_\_\_\_\_  
**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

**11. OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE**

Description	Original Estimates	Revised Estimates	Actual	% Realized
Miscellaneous Revenue	97,289,939	97,289,939	135,454,044	139%
Sundry Revenue	NIL	NIL	NIL	N/A
<b>Total Revenue</b>	<b>97,289,939</b>	<b>97,289,939</b>	<b>135,454,044</b>	<b>139%</b>
<b>Balance brought forward</b>			148,988	0%
Transfers to the Exchequer account			(135,603,032)	100%
<b>Balance carried forward</b>			<b>NIL</b>	<b>N/A</b>

Commentary on Actual Revenue against the Revised Estimates

*The total actual collection is 139% surpassing the Estimate by 39%, and this has been attributed to the continued trainings and campaigns toward the benefits of both Fish Farming and Consumption by the State Department.*

The above revenue statement was approved on 18<sup>th</sup> January 2022 ..... and signed by:



**Dr. F.O. Owino , PhD, CBS**  
Principal Secretary



**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

**12. RECEIPTS FROM SALE OF NON-FINANCIAL ASSETS**

<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Receipts from the Sale of Buildings	NIL	NIL	NIL	N/A
Receipts from the Sale of Vehicles and Transport Equipment	NIL	NIL	NIL	N/A
Receipts from the Sale of Inventories, Stocks and Commodities	NIL	NIL	NIL	N/A
Receipts from the Sale of Intangible Non-Produced Assets	NIL	NIL	NIL	N/A
<b>Total Revenue</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>N/A</b>
<b>Balance brought forward</b>				<b>N/A</b>
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			<b>NIL</b>	<b>N/A</b>

Commentary on Actual Revenue against the Revised Estimates

*There were neither Actual Revenue nor Revised Estimates during the Financial Year (period) under review as the State Department does not receive such incomes nor undertake such transactions in question.*

The above revenue statement was approved on 18<sup>th</sup> January 2022 ..... and signed by:



**Dr. F.O. Owino, PhD, CBS**  
Principal Secretary



**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

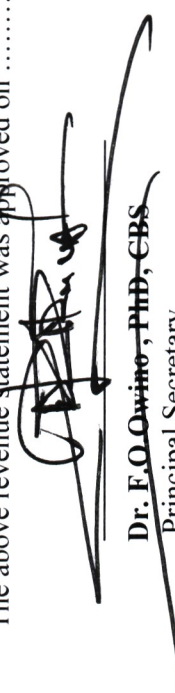
**13. PROCEEDS FROM DOMESTIC BORROWINGS**

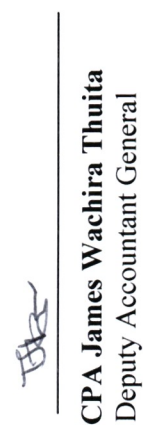
<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Borrowing within General Government	NIL	NIL	NIL	N/A
Borrowing from Monetary institutions (CBK)	NIL	NIL	NIL	N/A
Borrowings from Commercial Banks	NIL	NIL	NIL	N/A
Borrowings from other domestic financial institutions	NIL	NIL	NIL	N/A
Borrowings from other domestic creditors	NIL	NIL	NIL	N/A
Domestic Accounts Payable	NIL	NIL	NIL	N/A
<b>Total Proceeds from domestic borrowings</b>	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>			<b>NIL</b>	N/A
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			<b>NIL</b>	N/A

Commentary on Actual Revenue against the Revised Estimates

*There were neither Actual Revenue nor Revised Estimates during the Financial Year (period) under review as the State Department does not receive such incomes nor undertake such transactions in question.*

The above revenue statement was approved on 18<sup>th</sup> January 2022 and signed by:

  
**Dr. F.O. Owino, PhD, CBS**  
Principal Secretary

  
**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

**14. PROCEEDS FROM FOREIGN BORROWINGS**

<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Government of Germany	NIL	NIL	NIL	N/A
Government of Japan	NIL	NIL	NIL	N/A
European Investment Bank	NIL	NIL	NIL	N/A
Global Fund	NIL	NIL	NIL	N/A
International Development Association	NIL	NIL	NIL	N/A
African Development Bank	NIL	NIL	NIL	N/A
<b>Total Proceeds from foreign borrowings</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>N/A</b>
<b>Balance brought forward</b>				<b>N/A</b>
Transfers to the Exchequer account			(NIL)	N/A
<b>Balance carried forward</b>			<b>NIL</b>	<b>N/A</b>

Commentary on Actual Revenue against the Revised Estimates

*There were neither Actual Revenue nor Revised Estimates during the Financial Year (period) under review as the State Department does not receive such incomes nor undertake such transactions in question.*

The above revenue statement was approved on 16<sup>th</sup> January 2022 ..... and signed by:



**Dr. F.O. Owino, PhD, CBS**  
Principal Secretary



**CPA James Wachira Thuita**  
Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

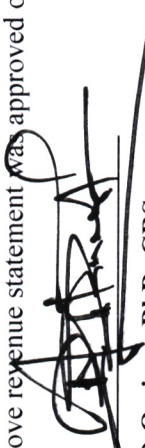
**15. PROCEEDS FROM FOREIGN GRANTS**


<b>Description</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Grants from International Organisations through the Exchequer	NIL	NIL	NIL	N/A
Program Grants AMISOM	NIL	NIL	NIL	N/A
<b>Total proceeds from grants</b>	NIL	NIL	NIL	N/A
<b>Balance brought forward</b>			NIL	N/A
Transfers to the Exchequer account			(NIL)	N/A
Balance carried forward			NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

*There were neither Actual Revenue nor Revised Estimates during the Financial Year (period) under review as the State Department does not receive such grants in question.*

The above revenue statement was approved on 18th January 2022 ..... and signed by:

  
**Dr. F.O. Owino, PhD, CBS**  
 Principal Secretary

  
**CPA James Wachira Thuita**  
 Deputy Accountant General

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**16. BANK BALANCES**

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	2020-2021	2019-2020
			Kshs	Kshs
Central Bank of Kenya , Acct. No. 1000387254 – Ksh.	-	-	-	148,988
Name of Bank, Account No. & currency	-	-	-	-
Name of Bank, Account No. & currency	-	-	-	-
<b>Total</b>			-	<b>148,988</b>

**16 (a) Balance carried forward as at 30<sup>th</sup> June 2021 and subsequently transferred**

Ref	Amount (Kshs)	Date subsequently transferred
1	NIL	NIL
2	NIL	NIL
<b>Total</b>	<b>NIL</b>	

**17. PAYABLES- DUE TO EXCHEQUER**

Payables	2020-2021	2019-2020
	Kshs	Kshs
Balance b/f at the beginning of the year	148,988	NIL
Amounts disbursed to Exchequer during the year	135,454,044	86,686,733
Balance c/d at the end of the year	NIL	148,988
<b>Total</b>	<b>135,603,032</b>	<b>86,835,721</b>

*This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by the bank balances as per note 16 above.*

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
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**REVENUE STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2021**

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

**18. AGEING ANALYSIS OF REVENUE IN ARREARS**

<b>Description</b>	<b>Less than 1 year</b>	<b>Between 1-2 years</b>	<b>Between 2-3 years</b>	<b>Over 3 years</b>	<b>Total</b>
Taxes on income profits and capital gains	NIL	NIL	NIL	NIL	NIL
Taxes on property	NIL	NIL	NIL	NIL	NIL
Taxes on goods and services	NIL	NIL	NIL	NIL	NIL
Taxes on international transactions	NIL	NIL	NIL	NIL	NIL
Other taxes	NIL	NIL	NIL	NIL	NIL
Fees on use of goods and services	NIL	NIL	NIL	NIL	NIL
Social security contributions	NIL	NIL	NIL	NIL	NIL
Property income	NIL	NIL	NIL	NIL	NIL
Fines, penalties, and forfeitures	NIL	NIL	NIL	NIL	NIL
Receipts from sale of non- financial assets	NIL	NIL	NIL	NIL	NIL
<b>TOTAL (agree to statement of arrears)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
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FOR THE YEAR ENDED JUNE 30, 2021**

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**APPENDICES**

**APPENDIX 1: A REPORT OF WAIVERS AND VARIATIONS OF TAXES, FEES OR CHARGES GRANTED BY THE RECEIVER OF REVENUE DURING THE YEAR.**

<b>Name of person / organisation benefitting from waiver/ variation</b>	<b>Year in which waiver/ variation relates</b>	<b>Amount of variation/ waiver (tax, fee or charge)</b>	<b>Reasons for waiver/ variation</b>	<b>The law in terms of which the variation/waiver was granted</b>
NIL	N/A	N/A	N/A	
NIL	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A

*(PFM ACT section 82 sub section 4, 5)*

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
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**REVENUE STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2021**


**APPENDIX 2: PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR  
RECOMMENDATIONS**

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


<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Re-solved / Not Re-solved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
NIL	N/A	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A	N/A
NIL	N/A	N/A	N/A	N/A	N/A

**Guidance Notes:**

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

  
**Dr. F.O. Owino, PhD, CBS**  
**Principal Secretary**

Date: .....18-1-2022.....

  
**CPA James Wachira Thuita**  
**Deputy Accountant General**

Date: .....18th January 2022.....

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES,  
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**REVENUE STATEMENTS**  
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**APPENDIX 3 - REPORTS GENERATED FROM IFMIS**

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

- i. GOK IFMIS Comparison Trial Balance
- ii. GOK Miscellaneous Receipts Register
- iii. FO30 (Bank reconciliations) for all bank accounts