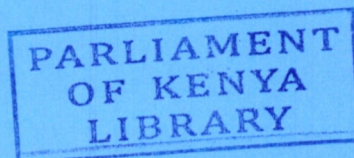


REPORT

OF



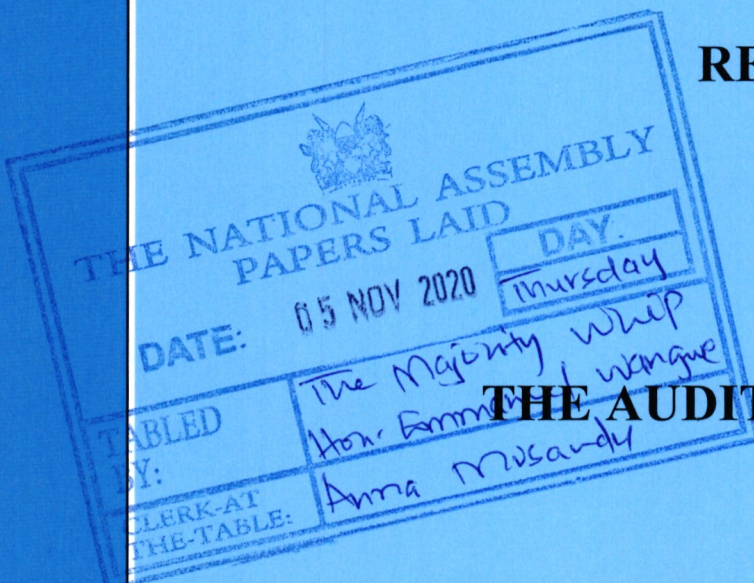
THE AUDITOR-GENERAL

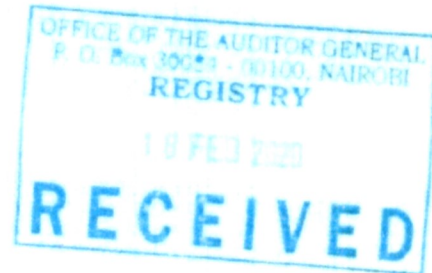
ON

REVENUE STATEMENTS

**FOR THE YEAR ENDED
30 JUNE, 2019**

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





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

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30TH, 2019

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

RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30TH, 2019

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I. KEY ENTITY INFORMATION AND MANAGEMENT

[Customise the details in this section to suit your entity]

(a) Background information

The *State Department for Fisheries, Aquaculture and the Blue Economy* is under the Ministry of Agriculture, Livestock and Fisheries. 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 and Fisheries, who is responsible for the general policy and strategic direction of the State Department for Fisheries, Aquaculture and the Blue Economy. The *State Department for Fisheries, Aquaculture and the Blue Economy* was appointed as a receiver on 26th July, 2018.

(b) Principal activities

The receiver of revenue 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 the Blue Economy's* day-to-day management is under the following key organs:

- Cabinet Secretary – Ministry of Agriculture, Livestock and Fisheries;
- Principal Secretary – State Department for Fisheries, Aquaculture and the Blue Economy;
- Senior Management;
 - Directorate of Aquaculture Technology Development,
 - Directorate of Fisheries Policy , Research and Regulations and
 - Directorate of Fisheries Resource Development and Marketing.

(d) Entity Headquarters

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

(e) Entity Contacts

Telephone: (254) 27116103/85
E-mail: psfisheries@kilimo.go.ke
Website: www.kilimo.go.ke

RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

(f) Independent Auditors

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

(g) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O.Box 40112
GPO 00100
Nairobi, Kenya
Telephone: (254) 02 2227461-5
E-mail: attorney.general@kenya.go.ke
Website: www.go.ke

(h) Bankers (include all bankers)

1. Central Bank of Kenya
Haile Selassie Avenue
P.O.Box 60000
City Square 00200
Telephone: (254) 20 286 0000
E-mail: info@centralbank.go.ke
Website: www.go.ke
2. Kenya Commercial Bank

Moi Avenue

P.O.Box 48400

City Square 00200

Nairobi , Kenya

Telephone: 020-2249537

E-mail: kcbhq@kcb.co.ke

Website: www.kenyaplex.com

REVENUE STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

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 *State Department's 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, 2019. 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* 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* account gives a true and fair view of the State Department for Fisheries, Aquaculture and the Blue Economy's transactions during the financial year ended June 30, 2019, 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*, which have been relied upon in the preparation of the *State Department's* 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 and signed by the Principal Secretary on June 30th, 2019.



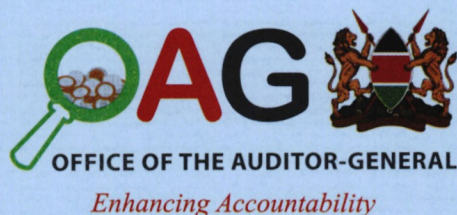
Principal Secretary
Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
CPA. James Thuita, MBA (finance)
ICPAK No.3381

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2019 - STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

REPORT ON THE REVENUE STATEMENTS

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 26, which comprise the statement of arrears of revenue as at 30 June, 2019, and the statement of revenues and transfers 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, the revenue statements present fairly, in all material respects, the arrears of revenue of the State Department for Fisheries, Aquaculture and the Blue Economy as at 30 June, 2019 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 Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department of Fisheries, Aquaculture and the Blue Economy 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 revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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, I confirm that, nothing 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 revenue 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 overall governance.

In preparing the revenue statements, Management is responsible for assessing the ability of State Department for Fisheries, Aquaculture and the Blue Economy to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware the intention to terminate

the State Department for Fisheries, Aquaculture and the Blue Economy 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 entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 going concern 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 ability of the State Department for Fisheries, Aquaculture and the Blue Economy 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 sustaining 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 revenue information and business activities of the State Department for Fisheries, Aquaculture and the Blue Economy 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

29 September, 2020

RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)


REVENUE STATEMENTS


FOR THE YEAR ENDED JUNE 30, 2019

III. STATEMENT OF REVENUES AND TRANSFERS

	Note	2018/2019 Kshs	2017/2018 Kshs
TAX REVENUES			
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 & Transactions	4	NIL	NIL
Other Taxes	5	NIL	NIL
TOTAL TAX RECEIPTS		NIL	NIL
NON TAX REVENUES			
Fees on use of Goods/Services	6	NIL	NIL
Social Security Contributions	7	NIL	NIL
Property Income	8	NIL	NIL
Fines, Penalties and Forfeitures	9	NIL	NIL
Other Receipts	10	133,399,683.79	106,746,683.35
Sale of Goods and Services	11	NIL	NIL
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
TOTAL NON TAX RECEIPTS		133,399,683.79	106,746,683.35
TOTAL REVENUE COLLECTED		133,399,683.79	106,746,683.35
TRANSFERS TO EXCHEQUER ACCOUNT		(133,399,683.79)	(106,746,683.35)
BALANCE BROUGHT FORWARD	16	NIL	NIL
BALANCE CARRIED FORWARD	16	NIL	NIL

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on June 30th, 2019 and signed by:


 Principal Secretary
 Prof. Micheni Japhet Ntiba, PhD, BDA, CBS


 Principal Accounts Controller
 CPA. James Thuita, MBA (finance)
 ICPAK No.3381

(Ref: PFM ACT section 82,2(a))

IV. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE, 2019

Classification of Revenue	Accumulated amount in arrears from prior periods to 30 th June, 2019	Amount in arrears for the immediate previous year to 30 th June, 2019	Amount in arrears for the current year to 30 th June, 2019	Total arrears as at 30 th June, 2019	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Tax Revenues						
Taxes on income profits and capital gains	NIL	NIL	NIL	NIL	N/A	N/A
Taxes on property		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
Non Tax Revenues						
Fees on Use of Goods and services	NIL	NIL	NIL	NIL	N/A	N/A
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
Total arrears	NIL	NIL	NIL	NIL	N/A	N/A

NOTE: There were no arrears of revenue as at 30th June, 2019.

Principal Secretary
Prof. Micheni Japhet Ntiba, PhD, BDA, CBS

Principal Accounts Controller
CPA. James Thuita, MBA (finance)
ICPAK No.3381 (Ref: PFM ACT section 82,2(b))

V. 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 Revenue

The *State Department* recognises all revenues from the various sources when the event occurs and the related cash has actually 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 to 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.

REVENUE STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

6. Comparative Figures

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

7. 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, 2019.

1. TAXES ON INCOME, PROFITS AND CAPITAL GAINS

	Original Estimates	Revised Estimates	Actual	% Realized
Income Tax from Individual (PAYE)	NIL	NIL	NIL	N/A
Income from Corporate Tax	NIL	NIL	NIL	N/A
Income share of LATF	NIL	NIL	NIL	N/A
Other Income (Refunds)	NIL	NIL	NIL	N/A
Total Revenue	NIL	NIL	NIL	N/A
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no revenue collected on income, profits and capital gains.

The above ~~revenue~~ statement was approved on June 30th, 2019 and signed by:



Principal Secretary
Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
CPA. James Thuita, MBA (finance)
ICPAK No.3381

2. TAXES ON PROPERTY

	Original Estimates	Revised Estimates	Actual	% Realized
Immovable Property (Stand Premia on Town Plots)	NIL	NIL	NIL	N/A
Second Hand Motor Vehicle Purchase Tax	NIL	NIL	NIL	N/A
Total Revenue on Property	NIL	NIL	NIL	N/A
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no revenue realised from taxes on property.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary
 Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
 CPA. James Thuita, MBA (finance)
 ICPAK No.3381

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

3. TAXES ON GOODS AND SERVICES

	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
Total VAT	NIL	NIL	NIL	N/A
Excise Receipts	NIL	NIL	NIL	N/A
Refunds	NIL	NIL	NIL	N/A
Total Revenue on Goods and Services	NIL	NIL	NIL	N/A
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no taxes collected on goods and services.

The above ~~revenue~~ statement was approved on June 30th, 2019 and signed by: 

Principal Secretary
Prof. Micheni Japhet Ntiba, PhD, BDA, CBS

Principal Accounts Controller
CPA. James Thuita, MBA (finance)
ICPAK No.3381

RECEIVER OF REVENUE IN THE STATE DEPARTMENT FOR THE REVENUES AND THE LOCAL ECONOMY
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

4. TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS (CUSTOMS)


	Original Estimates	Revised Estimates	Actual	% Realized
Customs Duties	NIL	NIL	NIL	N/A
Refunds	NIL	NIL	NIL	N/A
Other Taxes on International Trade and Transactions (IDF Fee)	NIL	NIL	NIL	N/A
Total Revenue	NIL	NIL	NIL	N/A
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no revenues realised on customs.

The above revenue statement was approved on June 30th, 2019 and signed by:


 Principal Secretary
 Prof. Micheni Japhet Ntiba, PhD, BDA, CBS


 Principal Accounts Controller
 CPA. James Thuita, MBA (finance)
 ICPAK No.3381

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

5. OTHER TAXES (NOT ELSEWHERE CLASSIFIED)

	Original Estimates	Revised Estimates	Actual	% Realized
Stamp Duty	NIL	NIL	NIL	N/A
Refunds	NIL	NIL	NIL	N/A
Total Revenue	NIL	NIL	NIL	N/A
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A


Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no revenues realised from other taxes (not classified elsewhere).

The above revenue statement was approved on June 30th, 2019 and signed by:



 Principal Secretary



 Principal Accounts Controller
 CPA. James Thuita, MBA (finance)
 ICPAK No.3381

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

	Original Estimates	Revised Estimates	Actual	% Realized
Interest Received	NIL	NIL	NIL	N/A
Licences under Traffic Act	NIL	NIL	NIL	N/A
Licenses under the Communication Act	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
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A


Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no fees on use of goods and on permission to use goods or to perform services and activities.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary
 Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
 CPA. James Thuita, MBA (finance)
 ICPAK No.3381

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

7. SOCIAL SECURITY CONTRIBUTIONS

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

Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no revenue collected on Social Security Contributions.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary
Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
CPA. James Thuita, MBA (finance)
ICPAK No.3381

**RECEIVER OF REVENUE AND TAXES
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

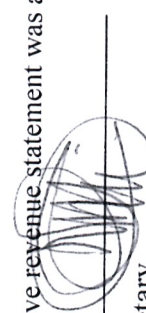
8. PROPERTY INCOME

	Original Estimates	Revised Estimates	Actual	% Realized
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
Rent of Government Buildings and Housing	NIL	NIL	NIL	N/A
Total Property Income	NIL	NIL	NIL	N/A
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

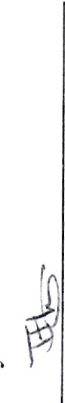
Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no revenue realised on Property Income.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary
Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
CPA. James Thuita, MBA (finance)
ICPAK No.3381

**RECEIVER OF REVENUE ENITIY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

9. FINES, PENALTIES AND FORFEITURES

	Original Estimates	Revised Estimates	Actual	% Realized
Fines, Penalties and Forfeitures and Other Charges	NIL	NIL	NIL	N/A
Total Income	NIL	NIL	NIL	N/A
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no revenue realised on Fines, Penalties and Forfeitures.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary



Principal Accounts Controller

Prof. Micheni Japhet Ntiba, PhD, BDA, CBS
CPA, James Thuita, MBA (finance)
ICPAK No.3381

10. OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE

	Original Estimates	Revised Estimates	Actual	% Realized
Miscellaneous Revenue	NIL	NIL	NIL	N/A
Sundry Revenue	NIL	NIL	NIL	N/A
Total Revenue	308,262,159.00	308,262,159.00	133,399,683.79	43.27
Balance brought forward	NIL	NIL	NIL	NIL
Transfers to the Exchequer account	NIL	NIL	(133,399,683.79)	NIL
Balance carried forward	NIL	NIL	NIL	NIL

Commentary on Actual Revenue against the Revised Estimates

NOTE: The under collection was occasioned by the existing new Fisheries Act, 2016 which was effected from September, 2016 whose terms and conditions for both application and renewal of foreign fishing licence which was the major source of revenue became challenging to the applicants, thereby leading to both complete and continued withdrawal of Purseiners and Longliners from the Kenyan Territorial Waters respectively.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary
 Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
 CPA. James Thuita, MBA (finance)
 ICPAK No.3381

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

11. SALE OF GOODS AND SERVICES

	Original Estimates	Revised Estimates	Actual	% Realized
Administrative Fees and Charges	NIL	NIL	NIL	N/A
Incidental Sales by Non-Market Establishments	NIL	NIL	NIL	N/A
Sale of Tender Documents	NIL	NIL	NIL	N/A
Total Revenue	NIL	NIL	NIL	N/A
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no revenue realised from sale of goods and services.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary
Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
CPA. James Thuita, MBA (finance)
ICPAK No.3381

RECEIVER OF REVENUE DIVISION - STATE DEPARTMENT FOR THE ECONOMY AND THE LEVEL ECONOMY
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

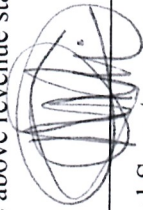
12. RECEIPTS FROM SALE OF NON FINANCIAL ASSETS

	Original Estimates	Revised Estimates	Actual	% Realized
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
Total Revenue	NIL	NIL	NIL	N/A
Balance brought forward	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: No revenue were realised from sale of non-financial assets.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary
 Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
 CPA. James Thuita, MBA (finance)
 ICPAK No.3381

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

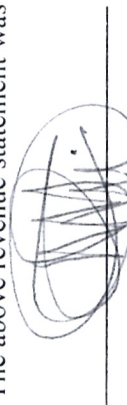
13. PROCEEDS FROM DOMESTIC BORROWINGS

	Original Estimates	Revised Estimates	Actual	% Realized
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
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: No proceeds were realised from domestic borrowings.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary
Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
CPA. James Thuita, MBA (finance)
ICPAK No.3381

14. PROCEEDS FROM FOREIGN BORROWINGS

	Original Estimates	Revised Estimates	Actual	% Realized
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
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: There were no revenue realised on proceeds from foreign borrowings.

The above revenue statement was approved on June 30th, 2019 and signed by:


 Principal Secretary

Prof. Micheni Japhet Ntiba, PhD, BDA, CBS


 Principal Accounts Controller

CPA. James Thuita, MBA (finance)
 ICPAK No.3381

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

15. PROCEEDS FROM FOREIGN GRANTS

	Original Estimates	Revised Estimates	Actual	% Realized
Government of Denmark(DANIDA)	NIL	NIL	NIL	N/A
Government of Sweden (SIDA)	NIL	NIL	NIL	N/A
Government of Italy	NIL	NIL	NIL	N/A
Government of Japan	NIL	NIL	NIL	N/A
United Kingdom- DFID	NIL	NIL	NIL	N/A
Government of USA(USAID)	NIL	NIL	NIL	N/A
Transfers to the Exchequer account	NIL	NIL	NIL	N/A
Balance carried forward	NIL	NIL	NIL	N/A

Commentary on Actual Revenue against the Revised Estimates

NOTE: No proceeds were realised from foreign grants.

The above revenue statement was approved on June 30th, 2019 and signed by:



Principal Secretary
Prof. Micheni Japhet Ntiba, PhD, BDA, CBS



Principal Accounts Controller
CPA. James Thuita, MBA (finance)
ICPAK No.3381

**REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

16. BALANCES CARRIED FORWARD

Balance brought forward subsequently transferred	<i>Date transferred</i>
Amount	
1. NIL	N/A
2. NIL	N/A
(1+2) NIL	
Balance brought forward yet to be transferred	
1. NIL	
2. NIL	
(1+2) NIL	
NIL	

Explain the breakdown of all revenue collected but not transferred to the exchequer account. If transferred subsequent to the year-end, please indicate the date of transfer. The grand total should tie to the balance carried forward in the statement of receipts and transfers.

NOTE: All the revenue collected were transferred to the exchequer account.

**RECEIVER OF REVENUE ENTITY - (STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY)
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

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

Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver	Reasons for waiver/ variation	The law in terms of which the variation was granted
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
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)