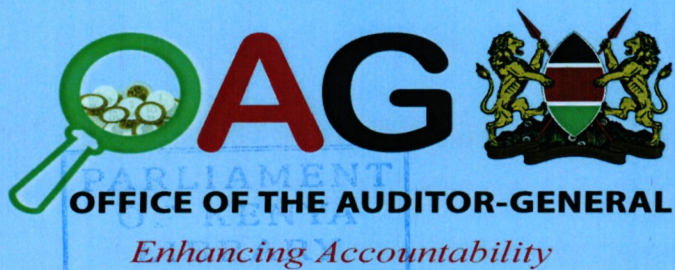


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

THE NATIONAL ASSEMBLY
PAPERS LAID

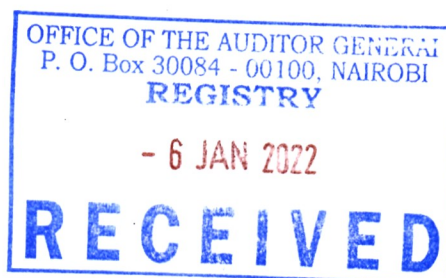
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Revised Template 30th June 2021



NATIONAL GOVERNMENT ENTITY
MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND
COOPERATIVES
STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE
ECONOMY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR FISHERIES,
AQUACULTURE AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2021.

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

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AQUACULTURE AND THE BLUE ECONOMY

Reports and Financial Statements

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The *State Department for Fisheries, Aquaculture and the Blue Economy* was formed on June, 2018 by merging the Ministry of Agriculture, Livestock and Fisheries. At cabinet level, the *State Department* is represented by the Cabinet Secretary for Ministry of Agriculture, Livestock, Fisheries and Cooperatives, who is responsible for the general policy and strategic direction of the *State Department*.

Vision Statement

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

Mission Statement

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

Mandate

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

Core Values

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

- i. Integrity;
- ii. Reliability;
- iii. Team Spirit;
- iv. Meritocracy;
- v. Fairness and equity;
- vi. Transparency;
- vii. Professionalism; and
- viii. Accountability.

Core Functions

- i. Fisheries policy;
- ii. Fisheries marketing Policy;
- iii. Coordination of Fisheries, Marine and the Blue Economy Research
- iv. Fishing licensing;
- v. Development of fisheries;
- vi. Fish quality assurance;
- vii. Coordination of development of policy, legal regulatory and institutional framework for the fisheries industry and the Blue Economy
- viii. Enhancement of technical cooperation with partner states

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- ix. Coordination of maritime spatial planning and integrated coastal zone management;
- x. Protection and regulation of marine ecosystems;
- xi. Management and licensing of local and foreign fishing trawlers in Kenyan waters
- xii. Protection of marine resources in EEZ
- xiii. Overall policy for exploitation of agro-based marine resources;
- xiv. Policy on development of fishing ports and associated infrastructure
- xv. Capacity building for sustainable exploitation of agro-based marine resources;
- xvi. Protection of aquatic ecosystem;
- xvii. Promotion of Kenya as a centre for aquaculture
- xviii. Oversight of state corporation

(b) Key Management

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

- The Principal Secretary;
- Directorate of Aquaculture Technology Development;
- Directorate of Fisheries Policy Research and Regulations; and
- Directorate of Fisheries Resource Development and Marketing

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Dr. F. O. Owino, PhD, CBS
2.	Fisheries and the Blue Economy Secretary	Ms. Lucy Obungu
3.	Director General Kenya Fisheries Service	Mr. Daniel Mungai
4.	Director of Aquaculture Technology	Dr. Simon Macharia

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(d) Fiduciary Oversight Arrangements

a) Audit and Finance Committees

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

b) Parliamentary Committee activities

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

National Assembly – Agriculture and Co-operatives Committee

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

Senate

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

c) *Development partner oversight activities*

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

(e) Entity Headquarters

P.O. Box 58187
Kilimo House

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Cathedral Road
Nairobi, KENYA

Entity Contacts

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

(f) Entity Bankers

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

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

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(h) Principal Legal Adviser

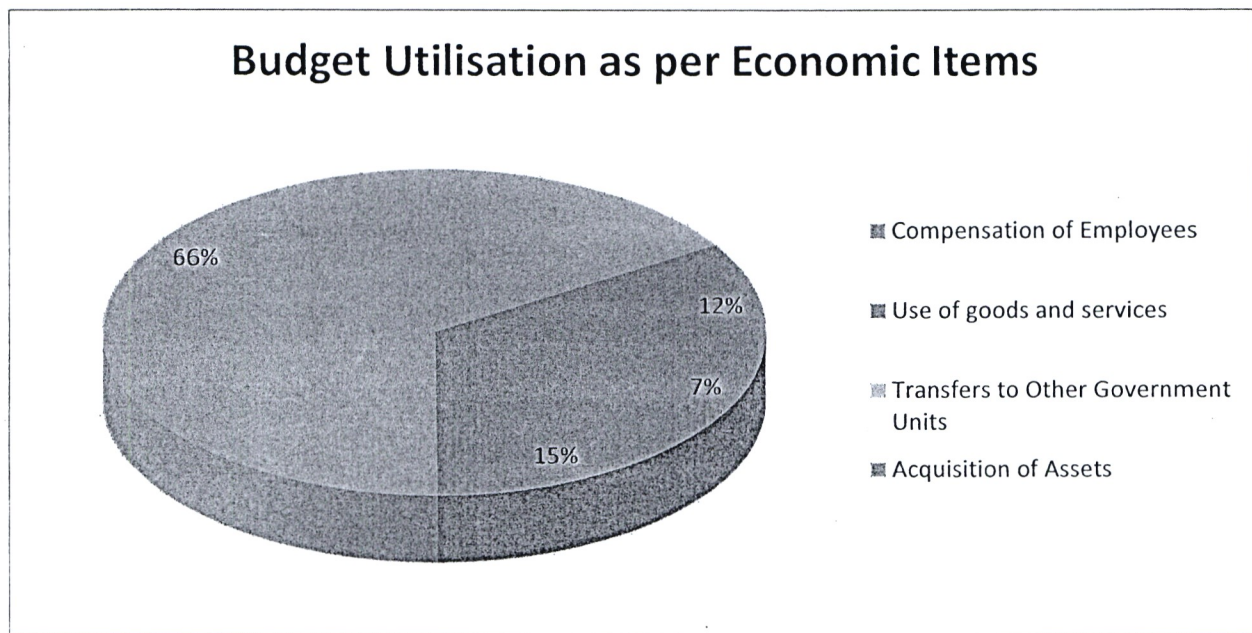
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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2. FORWARD BY THE CABINET SECRETARY

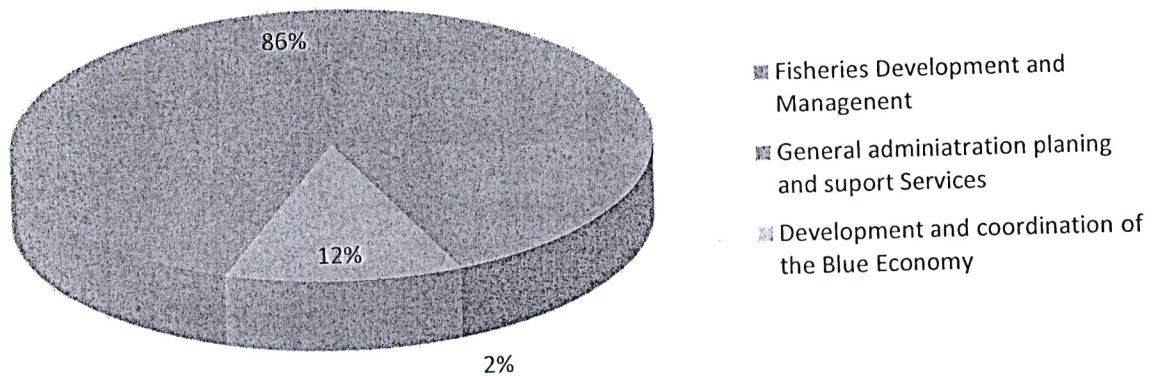
The State Department for Fisheries, Aquaculture and the Blue Economy under the Ministry of Agriculture, Livestock, Fisheries and Cooperatives continued to implement its Strategic Plan (2018-2022) with the goal of ensuring sustainable utilization of fisheries resources in natural water bodies and expanding fish farming through technology development and transfer. The State Department's approved budget for Financial Year 2020/21 was Kshs5, 332,348,513 out of which total payments for the year amounted to Kshs. 4,439,933,575.80 representing absorption of 83 per cent. As a result, a total of Kshs 892,414,937.20 of the allocated budget was not utilized.

The budget performance by economic classification is as depicted in Figure 1 below:



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Budget Utilisation as per Programme



The Annual Financial Statements (AFS) provide a detailed assessment of the composition, allocation, and utilisation of funds covering the period 2020/2021 Financial Year. The Annual Financial Statements assess the extent to which targets set were achieved and the underlying reasons for non-achievement of some targets. The information contained in this report, was extracted from records relating to budget implementation as well as through discussions with key staff involved in programme implementation during the review period.

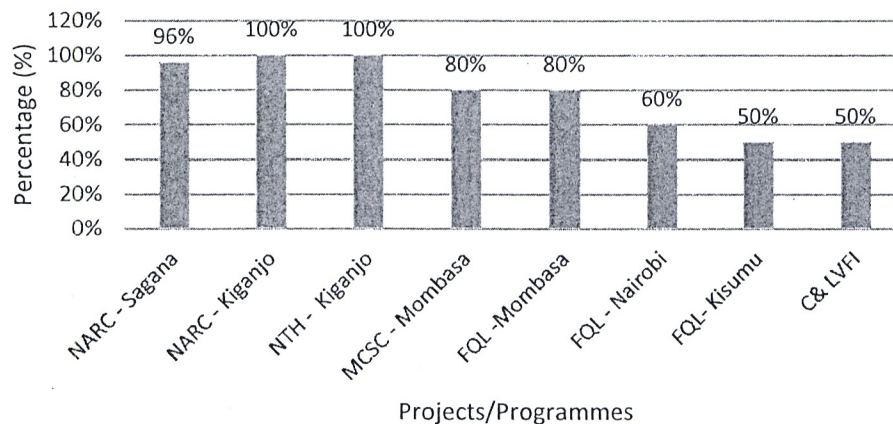
The key achievements during the period include successfully carrying out a marine fish assessment survey, conducting 'Eat More Fish' campaigns that have led to an increase in the per capita consumption of fish and developing a Maritime Spatial Plan that is 80% complete as at now. The State Department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

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

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

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Figure 1: Level of Completion of projects/Programmes



Emerging Issues

Terrorism, Piracy and Trafficking in illicit cargo in water bodies

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

Invasive species in water bodies

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

Impacts of Climate Change

The negative impacts of climate change in the recent past in terms of draught and floods have negatively affected the fisheries and aquaculture. For example, the effects of flood resulting from the long rains (February-May, 2020) in the fisheries sector included: destruction of BMU infrastructure i.e. Fish Bandas, Toilets, eateries, jetties, fish stores, Boats, fishing gears and boat engines; attacks by crocodiles and hippos had increased because the water levels had risen and spread close to homesteads e.g in L. Baringo; submerging of reeds that serve as raw materials for making fishing canoes especially in Baringo County; increased turbulence and strong water waves that hampered navigation using kaldich/ dug outs and canoes using sails; and damage valued Kshs. 485 Million was incurred by the fisher folk (L. Victoria 400 M, L. Baringo 50M, L. Naivasha 20M, and L. Turkana 15M)

COVID -19

The operations in the capture fisheries and aquaculture value chain heavily rely on human-human interactions. Consequently, the measures put forward to mitigate the impact of COVID-19 had

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a serious negatively effect on the value chain, right from production; processing; transportation; wholesale and retail market; and at the regional and international market. The curfew and cessation of movement measures, ban of flights and reduced number of cargo ships had the net effect of disrupting operations at every node of the value chain (production, processing, distribution, marketing and trade) resulting to reduced earnings in the sector. This was mainly due to reduced and irregular fish supply, increased post-harvest losses and increased costs of fish inputs especially fish feeds.

Implementation Challenges

The key challenges encountered in budget implementation were: inadequate staff and skills for fish quality assurance; inadequate capacity and skills for management of deep sea fisheries; lack of an integrated policy framework for development of the Blue Economy; delays in uploading of development budget in the IFMIS; unpredictability in disbursement of exchequer; and COVID -19 pandemic.

Steps to address the challenges

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

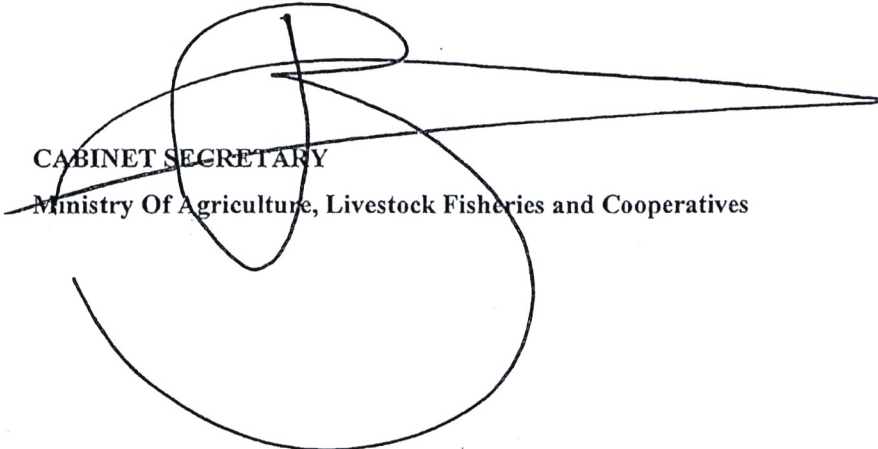
Recommended Way Forward

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

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

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HON. PETER MUNYA, EGH



CABINET SECRETARY
Ministry Of Agriculture, Livestock Fisheries and Cooperatives

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3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of the State Department for Fisheries, Aquaculture, and the Blue Economy 2018-2022 plan are to:

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

Progress on attainment of Strategic development objectives

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

MDA Program	Objective	Outcome	Indicator	Performance
Fisheries Development and Management	To sustainably maximize the contribution of fisheries and aquaculture to poverty reduction, food and	Increase Food Security and Income	Percentage level of review of the National Oceans and Fisheries Policy 2008	The review of the National Oceans and Fisheries Policy 2008 was 90% completed. The Policy is awaiting to be taken for County Stakeholders Consultations, County Executive Committee Caucus on Agriculture, National validation forum and then publishing. The target was not achieved due to inadequate funds.
			Percentage Development of Inland Fisheries Infrastructure	The average completion was 59% of fish landing sites in L. Victoria. The implementation affected by rising water levels in L. Victoria and budget cuts.

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	nutrition security, employment and wealth creation		Level of operationalization of new institutions namely:- Kenya Fisheries Service (KeFs); Fish Levy Trust Fund (FLTF); Kenya Fish Marketing Authority (KFMA); and Kenya Fishing Industries Corporation (KFIC)	KeFS is fully operational, FLTF have its Board of Trustee, and KFMA its Boards of Directors in place. But the two institutions are yet to recruit their own staff and Chief Executive Officers. While KFIC is yet to have its Board of Management in place and its own staff.
			Number of aquaculture innovation and technologies promoted	The target of three (3) aquaculture innovation and technologies was achieved. These were namely:- the Aquaponics; Recirculating Aquaculture System (RAS); and Cage culture
			Percentage completion of Aquaculture facility at Sagana	80% of the facility was completed. The target was affected by delayed ex-chequer release. The project is on-going and
			Number of innovative aquaculture market outlets established	Five (5) innovative aquaculture market outlets were established against a target of ten (10). The below performance was as a result of austerity measures
			Number of Eat More Fish campaigns conducted	Fifteen (15) "Eat More Fish" campaigns against a target of twenty (20). The underperformance was due to austerity measures.
			Number of Marine Fish Stock Assessments conducted	The target was achieved. Kenya Marine and Fisheries Research Institute (KMFRI) undertook one Marine Fish Stock Assessment Study
			General Administration, Planning and Support Services	To provide efficient and effective support services
			Percentage reduction in corruption and corruption related activities	The achievement was 42.5%. The target not achieved since the draft departmental corruption risk prevention plan is still a draft and any intervention measures are based on the draft.

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			Percentage adoption of national cohesion and values	The target was achieved 100% as per the score given by the Directorate of National Cohesion and Values
Development and Coordination of the Blue Economy	Create conducive environment for sustainable development of the Blue Economy	Conducive Environment for Sustainable Development of the Blue Economy	Percentage development of coastal fisheries infrastructure	The average completion was on 79.8% on the development of coastal fisheries infrastructure. The target was not achieved due to budget cuts.
			Number of seaweed farmers supported	The target of five hundred (500) of Seaweed farmers was achieved (Procurement of value addition equipment, trainings, construction of seaweed drying racks) for the farmers.
			Percentage completion of marine frame surveys	The target was not achieved due to COVID-19 containment measures. However, planning meetings procurement of the required materials and services; publicity; and training of supervisors had been completed.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The State Department exists to contribute towards food and nutritional security and to improve both the living standards and incomes of fisher-folks and other stakeholders. In carrying out its mandate of coordinating and facilitating the management and development of fisheries, aquaculture and the blue economy resources, we have adopted three programmes namely; Fisheries Development and Management, Development and Coordination of the Blue Economy and General Administration, Planning and Support Services.

Our performances in the three programmes are as outlined below:

1. Sustainability Strategy and Profile –

The fisheries sub-sector is currently experiencing several challenges. This includes but not limited to the high HIV and AIDS prevalence rate among fisher-folks, the Covid-19 pandemic that has greatly affected both the production and demand for fish and fisheries products, climate change that has resulted into intermittent flooding and swamping of fish landing sites in our inland water bodies thereby negating their construction and rehabilitation, among others.

However, there is a ray of hope for the sub-sector especially with the per capita consumption of fish going up. The sub-sector has been allocated resources to finance the upgrading of fisheries infrastructure facilities, operationalization of institutions created by the Fisheries Development and Management Act, 2016, training of deep-sea fishers and seaweed farmers, and modernization of fishing fleets to help in the realization of our mandate.

2. Environmental Performance

Climate change affects fisheries and aquaculture through acidification of the water

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bodies, changes in sea temperatures and circulation patterns, the frequency and severity of extreme events, and sea-level rise and associated ecological changes, which affect barrier islands, beaches, salt marshes, mangrove stands, and flood plains, have the potential of altering the physic-chemical properties of the fish habitats. Consequently, fish feeding, migration and breeding behaviour will be directly affected while indirectly the changes will affect growth, mortality and reproduction. This has the potential to limit the realization of development targets in the fisheries subsector.

The positive correlation between fish production and the climate has necessitated the State Department to initiate several tree-planting exercises, among other initiatives, in a bid to conserve the environment. The State Department is also fast tracking the climate change mitigation and adaptation measures implementation in line with Kenya Climate Smart Agriculture Strategy 2017-2026; Kenya Climate Smart Agriculture Implementation Framework 2018-2027; National Adaptation Plan 2015-2030; and National Action Plan 2018-2022.

The increase in human population, high prices of fish and fishery products coupled with the open access of capture fisheries has led to over-fishing and the rise in Illegal, Unreported and Unregulated fishing. As a result, the Fisheries Management and Development Act, 2016 was enacted to protect, manage, use and develop the aquatic resources in a manner which is consistent with ecologically sustainable development, to uplift the living standards of the fishing communities and to introduce fishing to traditionally non-fishing communities to enhance food security.

3. Employee Welfare

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

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

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

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

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With regard to training, we put emphasis on group training in those courses that facilitate upward mobility of our staff to motivate them, build a culture of teamwork and to ensure cost effectiveness. The State Department has also ensured that the working environment is safe, especially with the current Covid-19 pandemic.

4. Market Place Practices-

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

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

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

5. Community Engagements-

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

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial

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

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

The Accounting Officer in charge of the (*State Department for Fisheries, Aquaculture and the Blue Economy*) accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the (*State Department for Fisheries, Aquaculture and the Blue Economy*) further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

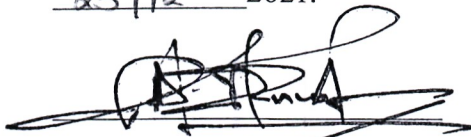
The Accounting Officer in charge of the (*State Department for Fisheries, Aquaculture and the Blue Economy*) confirms that the entity has complied fully with applicable Government Regulations and

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

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on 23/12 2021.



Principal Secretary

Dr. F.O. OWINO, PhD, CBS



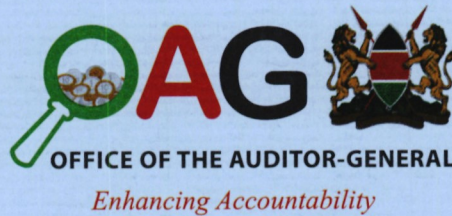
Deputy Accountant General

James W Thuita

ICPAK Member Number: 3381

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

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

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal 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 financial statements of State Department for Fisheries, Aquaculture and the Blue Economy set out on pages 21 to 52, which comprise the

statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Fisheries, Aquaculture and the Blue Economy as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Training Expenses

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects an expenditure on use of goods and services of Kshs.680,841,785 which includes training expenses of Kshs.168,174,182. The latter further includes an advance payment of Kshs.43,289,344 made to Bandari Maritime Academy for fishermen training services. However, a contract agreement was not provided to confirm that the advance payment was provided for in the contract.

Further, included in the training expenses are expenditure returns amounting to Kshs.145,290,396 and Kshs.5,499,996 from Mombasa and Kirinyaga West regional offices, respectively. However, these returns were not supported with the relevant documents such as training needs assessment report, training program, time tables and a list of all those who attended the training.

Consequently, the validity and accuracy of the training expenses of Kshs.168,174,182 could not be confirmed.

2. Unsupported Expenditure

- i. As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.524,776,123. The expenditure includes an amount of Kshs.24,902,472 for purchase of specialized plant, equipment and machinery, which was extracted from the expenditure returns from five (5) regional offices in Kirinyaga West, Kieni East, Kisumu East, Mombasa and Turkana.
- ii. Further, the expenditure on acquisition of assets of Kshs.524,776,123 as disclosed in Note 7 to the financial statements includes an amount of Kshs.90,272,520.55 for construction and civil works. The latter includes Authority to Incur Expenditure (AIEs) of Kshs.82,249,998.75 issued to Kieni East and Kirinyaga West regional offices.

The expenditure returns, however, were not supported with the relevant documents including payment vouchers, requisitions from the user departments, invoices, delivery notes, inspection and acceptance committee reports, tender opening and evaluation reports, award letters and ownership records for the assets acquired.

No records were provided to show the type and nature of the assets that were acquired. The assets acquired could not be traced in the assets register for the State Department.

Consequently, the validity and accuracy of the expenditure of Kshs.107,152,470.75 on acquisition of assets for the year ended could not be confirmed.

3. Unconfirmed Expenditure on Purchase of Certified Seeds, Breeding Stock and Live Animals

As disclosed in Note 7 to the financial statements, the expenditure on acquisition assets of Kshs.524,776,123 includes an amount of Kshs.46,500,000 in respect of purchase of certified seeds, breeding stock and live animals. The amount relates to Authority to Incur Expenditure (AIEs) issued to the regional offices in Kirinyaga West of Kshs.31,000,000 and Kieni East of Kshs.15,500,000. The expenditure returns were not, however, provided for audit review.

Consequently, the validity and accuracy of the expenditure of Kshs.46,500,000 on purchase of certified seeds, breeding stock and live animals could not be ascertained.

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

Key Audit Matters

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

Other Matter

Pending Bills

Included under other important disclosures to the financial statements are pending accounts payable/bills amounting to Kshs.252,422,165, relating to construction of buildings and supply of goods and services as at 30 June, 2021. These bills were not settled in the year under review but were carried forward to 2021/2022 financial year.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Issuance of Multiple Imprests

Analysis of the imprests register revealed that officers had overlapping imprests totalling Kshs.42,965,636 during the year under review. The officers had been issued with additional imprests before surrendering the previous ones contrary to regulation 93(4)(b) of the Public Finance Management (National Government), Regulations, 2015.

Consequently, the State Department was in breach of the law on imprest.

2. Over-commitment of Salaries beyond Two Thirds of Basic Pay

As disclosed under Note 3 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects expenditure on compensation of employees of Kshs.297,971,677. Analysis of the IPPD payroll revealed that 98 officers earned less than one third of their basic salary contrary to Section C.1(3) of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016.

Consequently, the State Department was in breach of the provisions of the Human Resource Policies and Procedures Manual.

3. Stalled Projects

Analysis of projects status report as at 30 June, 2021 revealed that eighteen (18) projects with a contract sum Kshs.1,797,912,745 and certified and paid works to date of Kshs.866,526,471.93 had stalled. No satisfactory explanation was provided for the stalling of works or delay in the projects' completion.

Failure to complete the projects in time may deny the public the benefits derived from the use of these projects and value for money may not be achieved.

4. Construction of National Mariculture Resource Centre at Shimoni

Tender No. MOALF&I/SDF&BE/030/2018-2019 for construction of National Mariculture Resource Centre at Shimoni was awarded to a company at a contract sum of

Kshs.734,002,095. The contract which was signed on 5 June, 2019 did not, however, indicate the commencement and completion dates of the project.

According to the engineer's report, the period for the works was 25 weeks commencing on 5 June, 2019 to 15 January, 2020 and the performance bond was running up to 30 November, 2020. The certified amount was Kshs.280,774,839.06 while 60% of the works were completed as of 30 June, 2021. Management did not confirm the extension of the contract or performance guarantee despite the fact that the project is still ongoing.

Further, included in the Bill of Quantities were preliminaries expenses which were paid totaling Kshs.26,890,000 as detailed below. However, the relevant documentation to support the payment was not provided for audit review.

Item	Amount (Kshs)
Insurance	14,000,000
Signboard	100,000
Four wheel Drive Vehicle	6,000,000
Comprehensive insurance	800,000
Driver	540,000
Regular maintenance	2,000,000
Extra overate	1,250,000
Storage materials	1,000,000
Area to be occupied by contractor	500,000
Office of the project manager	250,000
Protection of the works	450,000
Total	26,890,000

Consequently, the regularity of the contract and the above payments could not be confirmed.

5. Construction of Canteen, Ablution Block and Sentry at Shimoni

During the year under review, the State Department awarded a tender number MOALF&I/SDF&BE/023/2018-2019 for construction of Canteen, Ablution Block and Sentry at Shimoni to a company at a contract sum of Kshs.41,515,445. The contract was signed on 4 June, 2019. The contract period was indicated as 24 weeks but the commencement and end dates were not included in the contract. The validity period for the performance bond could not be ascertained as the same was not included in the contract. Percentage of work done as stated in the report provided by the State Department is 74%. However, certificates of works done were not provided for audit review.

During the field visit in November, 2021 the following unsatisfactory matters were noted:

- i. The ablution block doors and gutters had not been fixed. The stair cases also were yet to be done.
- ii. The ground and first floors of the canteen building had been done partially but the roof was yet to be fixed. Wiring was done but switches not installed.

In the absence of mandatory information in the contract document and certificates of work done, the validity of the contract and value for money of the project could not be ascertained.

6. Renovation Works at Landing Sites in Lake Victoria Region

Included under other important disclosures to the financial statements are pending accounts payable of Kshs.252,422,165 out of which an amount of Kshs.163,956,847 relates to construction of buildings. The State Department through various tenders commenced the process of renovating six (6) landing sites along Lake Victoria beaches namely; Ogal, Sori, Luanda Kotieno, Mulukoba, Nyandiwa and Wich Lum.

The renovation works had begun in these landing sites but the works stalled after the sites were submerged by the water due to heavy rains. The contracts for the renovations were eventually terminated and mutual winding up done but the bills were not settled.

During physical verification of the landing sites in November, 2021 it was observed that the works done in Ogal landing site were sub-standard and the ceiling boards installed had begun falling off. In Wich Lum landing site in Siaya County, the building had collapsed and foundation sunk.

Some materials such as steel tower bars and plumbing pipes delivered to these landing sites remained unused and could be lost or stolen. The cold room machines and generators were delivered to the Kisumu Regional Office but remained idle when the renovations stalled.

Consequently, the State Department was not effective in the execution, supervision and completion of the renovation works.

7. Irregularities in Supply and Delivery of Fingerlings

Tender number MOALF&C/SDFA&BE/04/2019-2020 for supply and delivery of fingerlings across the country was awarded to a company in four lots as shown below:

LOT	Quantity (No. of Fingerlings)	Price (Kshs.)
LOT 1	500,000	7,500,000
LOT 2	500,000	7,500,000
LOT 3	400,000	6,000,000
LOT 4	600,000	9,000,000
Total	2,000,000	30,000,000

The company supplied the fingerlings for LOT 1 and LOT 2 at a sum of Kshs.15,000,000 in the 2020/2021 financial year to different dams across the country. However, according to the delivery notes, some fingerlings were delivered to dams that were not in the users' requisitions as detailed below:

County	Dam	Quantity as per Delivery Note (No. of fingerlings)	Amount (Kshs.)
Kakamega	Mwanzo	20,000	300,000
	Mulama	20,000	300,000
Kisii	Ichumi Primary	20,000	300,000
	Bunyonge	10,000	150,000
	RiaKiriamama	20,000	300,000

Further, it was noted that six (6) counties namely; Busia, Siaya, Narok, Trans Nzoia, Uasin Gishu and Laikipia did not have specific dams or lakes to which the fingerlings were delivered. Each of the six (6) counties was to receive 100,000 fingerlings each at a cost of Kshs.1,500,000 per county. In the circumstances, 600,000 fingerlings amounting to Kshs.9,000,000 for the six (6) counties could not be accounted for.

LOT 3 comprising 400,000 fingerlings valued at Kshs.6,000,000 was to be delivered to Njukiini, Karura, Kiambere, Kamburu, Masinga and Lake Kenyatta dams. Whereas LOT 4 comprising 600,000 fingerlings valued at Kshs.9,000,000 was to be delivered to Kiambere, Kamburu, Masinga and Lake Kenyatta dams. The payment vouchers for LOTS 3 and 4 were still pending as at the end of the financial year for 2020/2021.

Physical verification of some of the dams in November, 2021 revealed the following unsatisfactory matters:

- i. Buyonge Dam in Kisii County - No access road to the dam. Desilting had not been done. The presence of fish in the dam could not be confirmed.
- ii. Riakiriama/Nyangusu Dam in Kisii County- According to the delivery note, the dam received 20,000 fingerlings valued at Kshs.300,000 which were stocked on 14 January, 2021. However, the community officials reported that only 10,000 fingerlings were restocked in this dam and thus, resulting in 10,000 fingerlings worth Kshs.150,000 being unaccounted for.
- iii. Busia County - According to the delivery note,100,000 fingerlings valued at Kshs.1,500,000 were delivered to Busia County without specifying the dams they were delivered to. The County Director of Fisheries and his officers indicated that the State Department did not deliver any fingerlings to Busia County.

Consequently, the State Department may not have obtained value for the procurement of fingerlings.

8. Procurement, Ownership and Utilization of Medium Sized Fishing Boats

During the financial year 2018/2019, the State Department awarded a tender number MOALF&I/SDF&BE/08/2018-2019 for supply of medium sized fishing boats was awarded to a firm at a sum of Kshs.60,815,205. The contract was signed on the 4 June, 2019. The boats were delivered at Liwatoni on 28 May, 2020 and payment for the same was made on 18 December, 2020.

However, ownership documents and insurance cover for the boats were not provided for audit review. Further, physical verification of the boats in November, 2021 revealed that the boats were not being used because they did not meet the specification of a fishing boat.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Ownership Documents and Incomplete Fixed Asset Register

Annex 1 to the financial statements reflects a summary of fixed assets register with total historical cost of Kshs.6,209,866,655 as at 30 June, 2021. Review of records revealed the following anomalies:

- i. The fixed asset registers provided for audit was incomplete and did not indicate clearly the assets owned, dates of acquisition and costs.
- ii. Ownership documents for the assets acquired during the year and over the years were not provided for audit.

Lack of detailed information on the assets in the register and ownership documents is an indication of weak internal control over the assets.

2. Lack of a Risk Management Policy

During the year under review, the State Department for Fisheries, Aquaculture and the Blue Economy did not have a risk management policy. Consequently, the procedures and strategies put in place to assess, identify, measure, prioritize and mitigate risks in the State Department could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the State Department's ability 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 financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the 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 financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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 Gathungu, CBS
AUDITOR-GENERAL

Nairobi

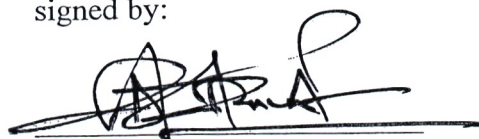
27 January, 2022

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
Annual Report and Financial Statements
 For the year ended 30th June 2021.

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	4,434,819,077	3,983,081,891
Proceeds from Foreign Borrowings	2	26,973,000	59,928,491
TOTAL REVENUES		4,461,792,077	4,043,010,382
PAYMENTS			
Compensation of Employees	3	297,971,677	270,988,043
Use of goods and services	4	680,841,785	365,229,215
Transfers to Other Government Units	5	2,936,343,992	1,523,505,018
Social Security Benefits	6	-	9,306,878
Acquisition of Assets	7	524,776,123	1,847,136,383
TOTAL PAYMENTS		4,439,933,577	4,016,165,538
SURPLUS/DEFICIT		21,858,501	26,844,844

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 23/12 2021 and signed by:



Principal Secretary
Dr. F. O. OWINO, PhD, CBS



Deputy Accountant General
James W Thuita
ICPAK Member Number:3381

**NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR FISHERIES,
AQUACULTURE AND THE BLUE ECONOMY**

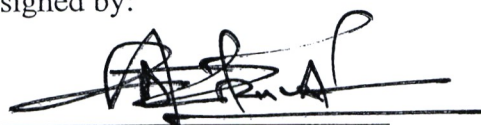
Reports and Financial Statements

For the year ended 30, June 2021.

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	94,277,098	131,775,554
Cash Balances	8B	116,458	23,161
Total Cash And Cash Equivalents		94,393,556	131,798,714
Accounts Receivables -(AIES)	9	30,405,350	9,209,174
TOTAL FINANCIAL ASSETS		124,798,906	141,007,888
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	10	93,708,071	107,350,163
NET FINANCIAL ASSETS		31,090,835	33,657,725
REPRESENTED BY			
Fund balance b/fwd	11	33,657,725	36,774,247
Prior year adjustments	12	-	29,961,366
Surplus/Deficit for the year		21,858,501	26,844,844
NET FINANCIAL POSITION		31,090,836	33,657,725

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 23/12 2021 and signed by:



Principal Secretary

Dr. F.O OWINO, PhD, CBS



Deputy Accountant General

James W Thuita

ICPAK Member Number: 3381

NATIONAL GOVERNMENT ENTITY - STATE DEPARTMENT FOR FISHERIES,
AQUACULTURE AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended 30, June 2021.

9. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	4,434,819,077	3,983,081,891
		4,434,819,077	3,983,081,891
Payments for operating expenses			
Compensation of Employees	3	297,971,677	270,988,043
Use of goods and services	4	680,841,785	365,229,215
Transfers to Other Government Units	5	2,936,343,992	1,523,505,018
Social Security Benefits	6	-	9,306,878
		3,915,157,454	2,169,029,154
Adjusted for:			
Prior Year Adjustments	12	24,425,391	29,961,366
Decrease/(Increase) in Accounts receivable: (AIES)	13	21,196,176	2,698,571
Increase/(Decrease) in Accounts Payable: (deposits and retention)	14	13,642,092	75,442,702
		460,397,965	1,856,835,501
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(524,776,123)	(1,847,136,383)
Net cash flows from Investing Activities		(524,776,123)	(1,847,136,383)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	26,973,000	59,928,491
Net cash flow from financing activities		26,973,000	59,928,491
NET INCREASE IN CASH AND CASH EQUIVALENT		37,405,158	69,627,609
Cash and cash equivalent at BEGINNING of the year			

**NATIONAL GOVERNMENT ENTITY - (STATE DEPARTMENT FOR FISHERIES,
AQUACULTURE AND THE BLUE ECONOMY**

**Annual Report and Financial Statements
For the year ended 30, June 2021.**

		131,798,714	62,171,105
Cash and cash equivalent at END of the year		94,393,557	131,798,714

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 23/12 2021 and signed by



Principal Secretary
Dr. F.O OWINO, PhD, CBS



Deputy Accountant General
James W Thuita
ICPAK Member Number: 3381

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended 30, June 2021.

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	6,608,874,045	(1,375,525,532)	5,233,348,513	4,434,819,078	798,529,435	85%
Proceeds from Foreign Borrowings	350,000,000	(251,000,000)	99,000,000	26,973,000	72,027,000	27%
Total Receipts	6,958,874,045	(1,626,525,532)	5,332,348,513	4,461,792,078	870,556,435	84%
Payments						
Compensation of Employees	415,580,000	(107,800,000)	307,780,000	297,971,676	9,808,324	97%
Use of goods and services	509,559,682	182,186,838	691,746,520	680,841,786	10,904,734	98%
Transfers to Other Government Units	4,393,000,000	(846,305,532)	3,546,694,468	2,936,343,992	610,350,476	83%
Acquisition of Assets	1,640,734,363	(854,606,838)	786,127,525	524,776,123	261,351,403	67%
Grand Total	6,958,874,045	(1,626,525,532)	5,332,348,513	4,439,933,576	892,414,937	83%
Surplus/Deficit	0	0	0	21,858,502	(21,858,502)	

i. Exchequer releases was at 84% due to lack of exchequer issue.

ii. Underutilization of transfers to other government units was due to inadequate exchequer issue

iii. Underutilization of acquisition of assets was due to inadequate exchequer issue

NATIONAL GOVERNMENT ENTITY - (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

*Annual Report and Financial Statements
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The entity financial statements were approved on 23/12 2021 and signed



Principal Secretary

Dr. F.O OWINO, PhD, CBS



Deputy Accountant General

James W Thuita

ICPAK Member Number: 3381

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

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11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	1,994,874,045	441,400,000	2,436,274,045	2,435,170,343	1,103,702	100%
Total Receipts	1,994,874,045	441,400,000	2,436,274,045	2,435,170,343	1,103,702	100%
PAYMENTS						
Compensation of Employees	415,580,000	(107,800,000)	307,780,000	297,971,676	9,808,324	97%
Use of goods and services	122,232,942	496,321,339	618,554,281	616,980,554	1,573,727	100%
Transfers to Other Government Units	1,454,000,000	52,900,000	1,506,900,000	1,507,796,725	(896,725)	100%
Acquisition of Assets	3,061,103	(21,339)	3,039,764	2,142,588	897,176	70%
Grand Total	1,994,874,045	441,400,000	2,436,274,045	2,424,891,542	11,382,503	100%
Surplus/Deficit	0	0	0	10,278,801	(10,278,801)	

Notes

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

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
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For the year ended 30th June 2021.

The entity financial statements were approved on 23/12 2021 and signed by:



Principal Secretary
Dr. F.O OWINO, PhD, CBS



Deputy Accountant General
James W Thuita
ICPAK Member Number: 3381

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

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12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Exchequer releases	4,614,000,000	(1,816,925,532)	2,797,074,468	1,999,648,733	797,425,733	71%
Proceeds from Foreign Borrowings	350,000,000	(251,000,000)	99,000,000	26,973,000	72,027,000	27%
Total Receipts	4,964,000,000	(2,067,925,532)	2,896,074,468	2,026,621,733	869,452,733	70%
Payments						
Use of goods and services	387,326,740	(314,134,501)	73,192,239	63,861,232	9,331,007	87%
Transfers to Other Government Units	2,939,000,000	(899,205,532)	2,039,794,468	1,428,547,267	611,247,201	70%
Acquisition of Assets	1,637,673,260	(854,585,499)	783,087,761	522,633,535	260,454,226	67%
Grand Total	4,964,000,000	(2,067,925,532)	2,896,074,468	2,015,042,034	881,032,435	70%
Surplus/Deficit	0	0	0	11,579,701	(11,579,701)	

i. Exchequer releases was at 70% due to lack of exchequer issue.

ii. Underutilization of transfers to other government units was due to inadequate exchequer issue

iii. Underutilization of acquisition of assets was due to inadequate exchequer issue

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For the year ended 30th June 2021.

The entity financial statements were approved on 23/12 2021 and signed by:



Principal Secretary

Dr. F.O. OWINO, PhD, CBS



Deputy Accountant General

James W Thuita

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STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
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13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2021	Kshs	Kshs	Kshs	2021	Kshs	2021	Kshs		Kshs
Fisheries Development and Management 011100000					4,567,592,542		3,940,019,437		627,573,105	
Fisheries policy strategy and capacity building 0111010000					112,800,000		113,696,726		(896,726)	
Aquaculture Deveopment 0111020000					1,602,015,281		1,059,886,362		542,128,919	
Management and Deveopment of capture fisheries 0111030000					737,726,752		667,491,590		70,235,162	
Assurance of fish safety value addition and marketting 0111040000					20,903,758		50,077,605		(29,173,847)	
Marine and fisheries research 011105000					2,094,146,751		2,048,867,154		45,279,597	
General administration planing and suport Services 0117000000					128,706,816		100,888,514		27,818,302	
General administration planing and suport Services 0117000000					128,706,816		100,888,514		27,818,302	
Development and coordination of the Blue Economy 0118000000					636,049,155		399,025,626		237,023,529	
Marine spatial planing and coastal zone management 0118010000					21,585,009		25,173,175		(3,588,166)	
protection and regulation of maritime ecosystem and exclusive 011802000					9,930,665		10,550,691		(620,026)	
development and management of fishing ports and its infrasture 0118030000					108,382,340		51,108,942		57,273,398	
Blue economy policy strategy and coordition 0118040000					18,549,619		18,397,147		152,472	
Promotion of kenya as a centre for AGRO Base Blue 0118050000					477,601,522		293,795,671		183,805,851	
TOTAL					5,332,348,513		4,439,933,576		892,414,937	

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14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the (*State Department for Fisheries Aquaculture and The Blue Economy*). The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

- i. Kenya Marine and Socio-Economic Development Project)*
- ii. Aquaculture Business Development Project(ABDP)*

3. Reporting Currency

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

i) Tax Receipts

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

ii) Transfers from the Exchequer

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

iii) External Assistance

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

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

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

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv) Other receipts

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

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Repayment of Borrowing (Principal Amount)

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

v) Acquisition of Fixed Assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party

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deposits. As at 30th June 2021, this amounted to Kshs 93,708,071 compared to Kshs 107,350,163 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Pending Bills

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

11. Budget

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The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

13. Subsequent Events

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Errors

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

15. Related Party Transactions

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

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16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, *The State Department for Fisheries Aquaculture and The Blue Economy*). does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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15. NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	Reference of the transfer	Date of transfer	2020-2021	2019- 2020
			Kshs	Kshs
Total Exchequer Releases for quarter 1			947,579,774.50	70,849,616
Total Exchequer Releases for quarter 2			746,985,985	1,345,853,599
Total Exchequer Releases for quarter 3			1,528,308,382	932,537,433
Total Exchequer Releases for quarter 4			1,211,944,936	1,633,841,243
TOTAL			4,434,819,077	3,983,081,891

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

2 Proceeds from Foreign Borrowings

	2020-2021	2019- 2020
	Kshs	Kshs
Foreign Borrowing - Direct Payments	26,973,000	59,928,491
TOTAL	26,973,000	59,928,491

The foreign borrowing was from IFAD for purchase of motor vehicles for ABPD project.

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 Compensation of Employees

	2020-2021	2019- 2020
	Kshs	Kshs
Basic salaries of permanent employees	189,732,401	151,783,751
Basic wages of temporary employees	6,192,000	5,160,696
Personal allowances paid as part of salary	102,047,277	114,043,596
TOTAL	297,971,677	270,988,043

Significant changes in compensation for employees was due to hiring of new technical fisheries officers

4 Use of Goods and Services

	2020-2021	2019- 2020
	Kshs	Kshs
Utilities, supplies and services	11,453,475	6,666,814
Communication, supplies and services	2,635,765	3,769,132
Domestic travel and subsistence	11,232,055	22,729,419
Foreign travel and subsistence	974,070	2,438,756
Printing, advertising and information supplies & services	640,795	1,635,682
Rentals of produced assets	372,914,327	15,598,364
Training expenses	168,174,182	103,827,710
Hospitality supplies and services	7,556,620	10,397,033
Specialised materials and services	58,504,503	129,494,363
Office and general supplies and services	5,189,565	5,204,912
Other operating expenses	27,947,766	44,459,702
Routine maintenance – vehicles and other transport equipment	5,758,795	7,047,626
Routine maintenance – other assets	1,952,576	1,843,745
Fuel Oil and Lubricants	5,907,292	10,115,954
TOTAL	680,841,786	365,229,215

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 Grants and Transfers to other Government Entities

Description	2020-2021	2019- 2020
	Kshs	Kshs
Transfers to National Government entities		
(SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	2,936,343,992	1,523,505,018
See attached list		
Transfers to other levels of Government - Counties		
See attached list		
TOTAL	2,936,343,992	1,523,505,018

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

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

Description	Recurrent	Development	2020-2021
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			-
KMFRI	1,394,099,999		1,394,099,999
KeFS	76,900,007		76,900,007
KFMA	15,899,981		15,899,981
KFAC	4,999,927		4,999,927
KFL	15,896,811		15,896,811
Transfers to County Governments			-
			-
	-	-	-
Transfers to Projects-GoK counterpart funding			-
Aquaculture Business Development Project (ABDP)		788,607,673	788,607,673
KMFSED	-	639,939,594	639,939,594
TOTAL	1,507,796,725	1,428,547,267	2,936,343,992

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

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 Social Security Benefits

	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits		9,306,878
TOTAL	-	9,306,878

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 Acquisition of Assets

	2020-2021	2019- 2020
	Kshs	Kshs
Non Financial Assets		
Construction of Buildings	14,827,561	454,011,350
Refurbishment of Buildings		239,300
Construction and Civil Works	90,272,521	345,464,534
Purchase of Vehicles and Other Transport Equipment	60,815,205	59,928,491
Purchase of Office Furniture and General Equipment	614,425	185,000
Purchase of Specialised Plant, Equipment and Machinery	24,902,472	35,649,554
Purchase of Certified Seeds, Breeding Stock and Live Animals	46,500,000	90,999,998
Research, Studies, Project Preparation, Design & Supervision	278,343,939	860,658,156
Acquisition of Land	8,500,000	
Sub Total	524,776,123	1,847,136,383
Financial Assets		
Sub Total	0	0
TOTAL	524,776,123	1,847,136,383

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2020-2021	2019- 2020
				Kshs	Kshs
	KSH				
			1		
<i>Central Bank of Kenya, 1000384077 , Recurrent Kes- state department fisheries aquaculture and blue economy</i>		Recurrent	1	515,994	937,791
<i>Central Bank of Kenya, 1000384085, Development Kes – state department fisheries aquaculture and blue economy</i>		Development	1	53,033	23,487,599
<i>Central Bank of Kenya, 1000384093, Deposits Kes – state department fisheries aquaculture and blue economy</i>		Deposit	1	93,708,071	107,350,163
Total	-			94,277,098	131,775,554

8B: cash in hand

	2020-2021	2019- 2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency	116,458	23,161
TOTAL	116,458	23,161

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Cash in hand should also be analysed as follows:

	2020-2021	2019- 2020
	Kshs	Kshs
Headquarters, Maji House Building, Cashoffice		
Location 1	116,458	23,161
TOTAL	116,458	23,161

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9: Accounts Receivable

<i>Description</i>	2020-2021	2019- 2020
	Kshs	Kshs
District suspense	30,405,350	9,209,174
TOTAL	30,405,350	9,209,174

Note

SUMMARY OF SUSPENCE ACCOUNT	
opening balance	86,305,014.10
unspent AIES and Budget cuts	21,196,176.00
KEMSFED	146,964,374.25
KEMSFED TRANSFER	494,483,850.60
Amount committed but not paid	128,400.00
Total	749,077,814.95

10. Accounts Payable

	2020-2021	2019- 2020
	Kshs	Kshs
Deposits	93,708,071	107,350,163
TOTAL	93,708,071	107,350,163

Note: see deposit analysis

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. Fund Balance Brought Forward

	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	131,775,554	61,868,827
Cash in hand	23,161	302,278
Receivables - Outstanding AIES	9,209,174	6,510,603
Payables - Deposits	(107,350,163)	(31,907,461)
TOTAL	33,657,725	36,774,247

12. Prior Year Adjustments

	Balance c/f FY 2020/2021 as per Financial statements	Adjustments	Adjusted Balance c/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	131,775,554	-24,425,391	107,350,163
	131,775,554	-24,425,391	107,350,163

Prior years Bank account balances swept back by The National treasury to consolidated account

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. (Increase)/ Decrease in Receivable

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Outstanding District AIES as at 1 st July 2020 (A)	9,209,174	6,510,603
District AIES issued during the year (B)	639,767,604	1,037,437,354
District AIES surrendered during the Year (C)	618,571,428	1,034,738,783
Changes in account receivables D= A+B-C	30,405,350	9,209,174
Net changes in account receivables	21,196,176	

14. Increase/ (Decrease) in Accounts Payable

Description of the error	2020-2021	2019 - 2020
	KShs	KShs
Deposit and Retentions as at 1 st July 2020 (A)	107,350,162.85	31,907,461.00
Deposit and Retentions held during the year (B)	7,613,453.30	121,299,874.85
Deposit and Retentions paid during the Year (C)	21,255,545.15	45,857,173.00
Net changes in account receivables D= A+B-C	93,708,071.00	107,350,162.85

15. Related Party Disclosures

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

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

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

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

*Annual Report and Financial Statements
For the year ended 30th June 2021.*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Related party transactions:

	2020- 2021	2019-2020
	Kshs	Kshs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	1,506,925,324.75	1,523,688,188.00
Transfers to Government Development Projects	1,428,547,266.95	324,268,150.00
Transfers from other Ministries Departments and Agencies-MOSP and KMFRI	5,000,000.00	33,480,700.00
Transfers from Counties		

Other Important Disclosures

Pending Accounts Payable

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings		163,956,847.26		163,956,847.26
Supply of goods		71,342,674.00		71,342,674.00
Supply of services		17,122,643.74		17,122,643.74
Total		252,422,165.00		252,422,165.00

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

*Annual Report and Financial Statements
For the year ended 30th June 2021.*

14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	NIL		NIL	



Principal Secretary
Dr. F.O. OWINGO, PhD, CBS



Deputy Accountant General
James W Thuita
ICPAK Member Number: 3381

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
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For the year ended 30, June 2021.

ANNEXES

ANNEX 1 -SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Additions during the year	Disposals during the year	Historical Cost
	b/f (Kshs)			c/f (Kshs)
Land		8,500,000	0	8,500,000
Buildings and structures	1,013,295,785	14,827,561		1,028,123,346
Transport equipment	2,926,492,369	60,815,205		2,987,307,574
Office equipment, furniture and fittings	11,955,538	614,425		12,569,963
ICT Equipment, Software and Other ICT Assets	5,104,120			5,104,120
Other Machinery and Equipment	161,847,671	24,902,472		186,750,143
Construction and civil works	414,618,045	90,272,521		504,890,566
Certified seeds and Breed Stock	90,999,998	46,500,000		137,499,998
Heritage and cultural assets				0
Intangible assets	1,060,777,007	278,343,938		1,339,120,945
Total	5,685,090,533	524,776,122	0	6,209,866,655

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
Reports and Financial Statements
 For the year ended 30, June 2021.

ANNEX 2 -LIST OF PROJECTS IMPLEMENTED BY THE ENTITY

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Marine Fisheries And Social Economic Development Project (KEMFSED)	To improve management of priority fisheries and Mari culture and strengthen access to complementary livelihoods in coastal communities	PS State Department for Fisheries, Aquaculture and the Blue Economy	NO
2	Aquaculture Business Development Project (ABDP)	Enhancing value addition in aquaculture value chain	PS State Department for Fisheries, Aquaculture and the Blue Economy	NO

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended 30, June 2021.

ANNEX 3 - LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY (STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY)

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kenya Marine Fisheries Research Institute (KMFRI)	Research	PS State Department for Fisheries, Aquaculture and the Blue Economy	1,394,099,999	Yes
2	Kenya Fisheries Service (KeFS)	Management of Kenya Fisheries and Aquaculture resources	Director General - KeFS	76,900,007	Yes

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
Annual Report and Financial Statements
For the year ended 30th June 2021.

ANNEX 8- REPORTS GENERATED FROM IFMIS

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

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



STATEMENT OF RECEIPTS AND PAYMENTS

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

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,434,819,077.80	3,983,081,890.70
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	26,973,000.00	59,928,491.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		4,461,792,077.80	4,043,010,381.70
PAYMENTS			
Compensation of Employees	12	297,971,676.05	270,988,043.20
Use of goods and Services	13	680,841,785.55	365,224,714.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,936,343,991.70	1,523,505,018.40
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	9,306,878.20
Acquisition of Assets	18	524,776,122.50	1,847,255,933.30
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		4,439,933,575.80	4,016,280,587.55
SURPLUS/DEFICIT		21,858,502.00	26,729,794.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1166-State Department for Fisheries,
 Aquaculture & the Blue Economy
 Current Period: JUL-20 To JUN-21
 Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	947,579,774.50	70,849,615.95
Exchequer Releases/ Provisioning Account for Q2	9910201	745,892,053.75	1,740,911,054.70
Exchequer Releases/ Provisioning Account for Q3	9910201	1,856,677,739.35	978,567,366.35
Exchequer Releases/ Provisioning Account for Q4	9910201	884,669,510.20	1,192,753,853.70
TOTAL		4,434,819,077.80	3,983,081,890.70

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	26,973,000.00	59,928,491.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		26,973,000.00	59,928,491.00

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

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

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	189,732,400.50	151,783,751.25
Basic Wages - Temporary Employees	2110200	6,192,000.00	5,160,696.00
Personal Allowances paid as part of Salary	2110300	102,047,275.55	114,043,595.95
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		297,971,676.05	270,988,043.20

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	11,453,475.15	6,666,814.90
Communication, Supplies and Services	2210200	2,635,765.00	3,769,132.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	11,232,055.00	22,729,419.00
Foreign Travel and Subsistence, and other transportation costs	2210400	974,070.00	2,438,756.20
Printing, Advertising and Information Supplies and Services	2210500	640,795.00	1,635,682.00
Rentals of Produced Assets	2210600	372,914,326.55	15,598,364.40
Training Expenses	2210700	168,174,182.00	103,827,710.50
Hospitality Supplies and Servi	2210800	7,556,620.00	10,397,033.10
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	58,504,503.00	129,494,363.00
Office and General Supplies and Services	2211100	5,189,565.00	5,204,912.30
Fuel Oil and Lubricants	2211200	5,907,291.45	10,115,953.55
Other Operating Expenses	2211300	27,947,766.40	44,455,201.75
Routine Maintenance - Vehicles	2220100	5,758,795.00	7,047,626.75
Routine Maintenance - Other Assets	2220200	1,952,576.00	1,843,745.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		680,841,785.55	865,224,714.45

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	1,507,796,724.75	1,199,236,868.15
Capital Grants to Government Agencies and other	2630200	639,939,594.20	65,276,755.05

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	788,607,672.75	258,991,395.20
TOTAL		2,936,343,991.70	1,523,505,018.40

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	9,306,878.20
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	9,306,878.20

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	14,827,561.00	454,011,350.35
Refurbishment of Buildings	3110300	0.00	239,300.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	90,272,520.55	345,464,533.95
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	60,815,205.00	59,928,491.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	614,425.00	185,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	24,902,472.00	35,649,554.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	46,500,000.00	90,999,998.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	278,343,938.95	860,777,706.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	8,500,000.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		524,776,122.50	1,847,255,933.90

19 Finance Costs, Including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	952,937,725.65	952,937,725.65
Development Bank Accounts	6540000	664,330,805.00	664,330,805.00
Deposit Bank Account	6550000	89,382,727.90	89,382,727.90
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		1,706,651,258.55	1,706,651,258.55

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	11,016,820,170.85	6,072,592,897.25
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		11,016,820,170.85	6,072,592,897.25

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	1,409,700.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	749,077,814.95	86,305,014.10
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		749,077,814.95	87,714,714.10

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	29,718,018.75	24,921,145.95
Deposits	7310000	68,797,540.95	82,512,049.20
Withholding Taxes	7380000	(664,414.90)	66,566.80
System Required Liabilities A/cs	7390000	9,890,069,068.65	4,293,869,179.05
TOTAL		9,987,920,213.45	4,401,368,941.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(1,706,651,258.55)	(988,292,989.80)
Opening Balance Cash	22B	6,072,592,897.25	1,646,991,980.20
Opening Balance Receivables - Imprest and Clearance Accounts	23	84,895,314.10	(351,596.55)
Opening Balance - Deposits	24	(4,401,368,941.00)	(635,609,176.20)
TOTAL		49,468,011.80	22,738,217.65

26. PRIOR YEAR ADJUSTMENTS

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



Budget Execution By Programmes and Sub-Programmes

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

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
011100000		Fisheries Development and Management	4,567,592,542.00	3,940,019,436.55	627,573,105.45
	0111010000	Fisheries Policy, Strategy and capacity building	112,800,000.00	113,696,725.75	(896,725.75)
	0111020000	Aquaculture Development	1,602,015,281.00	1,059,886,362.10	542,128,918.90
	0111030000	Management and Development of Capture Fisheries	737,726,752.00	667,491,589.90	70,235,162.10
	0111040000	Assurance of Fish Safety, Value Addition and Marketing	20,903,758.00	50,077,604.60	(29,173,846.60)
	0111050000	Marine and Fisheries Research	2,094,146,751.00	2,048,867,154.20	45,279,596.80
011700000			128,706,816.00	100,888,513.55	27,818,302.45
	0117010000		128,706,816.00	100,888,513.55	27,818,302.45
011800000			636,049,155.00	399,025,625.70	237,023,529.30
	0118010000		21,585,009.00	25,173,175.05	(3,588,166.05)
	0118020000		9,930,665.00	10,550,690.55	(620,025.55)
	0118030000		108,382,340.00	51,108,942.00	57,273,398.00
	0118040000		18,549,619.00	18,397,146.65	152,472.35
	0118050000		477,601,522.00	293,795,671.45	183,805,850.55
		Grand Total	5,332,348,513.00	4,439,933,575.80	892,414,937.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution
 Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy
 Current Period: JUL-20 To JUN-21

	Note	Printed Estimate a	Reallocation/ Transfer b	Supplementary Estimates c	Final/Approved Estimate (Net) d=a+b+c	Actual e	Budget/Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	4,434,819,077.80	(4,434,819,077.80)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	350,000,000.00	0.00	(251,000,000.00)	99,000,000.00	26,973,000.00	72,027,000.00	27.25%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	350,000,000.00	0.00	(251,000,000.00)	99,000,000.00	4,461,792,077.80	(4,362,792,077.80)	4506.86%
PAYMENTS								
	12	415,580,000.00	0.00	(107,800,000.00)	307,780,000.00	297,971,676.05	9,808,323.95	96.81%
	13	509,559,682.00	0.00	182,186,838.00	691,746,520.00	680,841,785.55	10,904,734.45	98.42%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	4,393,000,000.00	0.00	(846,305,532.00)	3,546,694,468.00	2,936,343,991.70	610,350,476.30	82.79%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	1,640,734,363.00	0.00	(854,606,838.00)	786,127,525.00	524,776,122.50	261,351,402.50	66.75%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	6,958,874,045.00	0.00	(1,626,525,532.00)	5,332,348,513.00	4,439,933,575.80	892,414,937.20	83.26%



Statement of Budget Execution

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

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
 Entity: 1166- State Department for Fisheries, Aquaculture & the Blue Economy
 Current Period: JUL-20 To JUN-21

	Note	Printed Estimate a	Reallocations/ Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	1,999,648,734.65	(1,999,648,734.65)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	350,000,000.00	0.00	(251,000,000.00)	99,000,000.00	26,973,000.00	72,027,000.00	27.25%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	350,000,000.00	0.00	(251,000,000.00)	99,000,000.00	2,026,621,734.65	(1,927,621,734.65)	2047.09%
PAYMENTS								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	387,326,740.00	0.00	(314,134,501.00)	73,192,239.00	63,861,232.00	9,331,007.00	87.25%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	2,939,000,000.00	0.00	(899,205,532.00)	2,039,794,468.00	1,428,547,266.95	611,247,201.05	70.03%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	1,637,673,260.00	0.00	(854,585,499.00)	783,087,761.00	522,633,534.55	260,454,226.45	66.74%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	4,964,000,000.00	0.00	(2,067,925,532.00)	2,896,074,468.00	2,015,042,033.50	881,032,434.50	69.58%



Statement of Budget Execution -Development Expenditure
Entity: 1166 State Department for Fisheries, Aquaculture & the Blue Economy
Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy
 Current Period: JUL-20 To JUN-21

Note	Printed Estimate	Reallocations/ Transfer	Supplementary Estimates	Final/Approved Estimate (Net)	Actual	Budget/Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1 Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2 Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3 Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4 Exchequer releases	0.00	0.00	0.00	0.00	2,435,170,343.15	(2,435,170,343.15)	0.00%
5 Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6 Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7 Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8 Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9 Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10 Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11 Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	0.00	0.00	2,435,170,343.15	(2,435,170,343.15)	0.00%
PAYMENTS							
12 Compensation of Employees	415,580,000.00	0.00	(107,800,000.00)	307,780,000.00	297,971,676.05	9,808,323.95	96.81%
13 Use of goods and Services	122,232,942.00	0.00	496,321,339.00	618,554,281.00	616,980,553.55	1,573,727.45	99.75%
14 Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15 Transfers to Other Government Units	1,454,000,000.00	0.00	52,900,000.00	1,506,900,000.00	1,507,796,724.75	(896,724.75)	100.06%
16 Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17 Social Security Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18 Acquisition of Assets	3,061,103.00	0.00	(21,339.00)	3,039,764.00	2,142,587.95	897,176.05	70.49%
19 Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20 Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21 Other payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	1,994,874,045.00	0.00	441,400,000.00	2,436,274,045.00	2,424,891,542.30	11,382,502.70	99.53%



Statement of Budget Execution - Recurrent Expenditure

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

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Trial Balance Comparison Report

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

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110107 Intercompany Receivables	0.00	0.00	0.00	0.00
1110100 Receipt of Income Tax from Individuals	0.00	0.00	0.00	0.00
1110000 Taxes on Income, Profits and Capital Gains	0.00	0.00	0.00	0.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/c's	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	189,732,400.50	0.00	151,783,751.25	0.00
2110100 Basic Salaries - Permanent Employees	189,732,400.50	0.00	151,783,751.25	0.00
2110202 Casual Labour - Others	6,192,000.00	0.00	5,160,696.00	0.00
2110200 Basic Wages - Temporary Employees	6,192,000.00	0.00	5,160,696.00	0.00
2110301 House Allowance	61,877,832.50	0.00	64,676,815.75	0.00
2110307 Hardship Allowance	186,800.00	0.00	295,227.00	0.00
2110309 Special Duty Allowance	1,291,076.25	0.00	943,576.30	0.00
2110311 Transfer Allowance	289,950.00	0.00	354,390.00	0.00
2110312 Responsibility Allowance	604,036.35	0.00	1,251,759.30	0.00
2110313 Entertainment Allowance	1,082,086.00	0.00	1,148,701.65	0.00
2110314 Transport Allowance	23,587,688.30	0.00	32,378,320.75	0.00
2110315 Extremeous Allowance	1,762,661.65	0.00	1,343,148.20	0.00
2110317 Domestic Servant Allowance	197,080.00	0.00	0.00	0.00
2110320 Leave Allowance	1,168,064.50	0.00	1,651,657.00	0.00
2110336 Car Purchase Allowance	10,000,000.00	0.00	10,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	102,047,275.55	0.00	114,043,595.95	0.00
2110000 Wages and Salary Contributions	297,971,676.05	0.00	270,988,043.20	0.00
2210101 Electricity	8,154,137.05	0.00	3,816,935.85	0.00
2210102 Water and Sewerage Charges	3,299,338.10	0.00	2,849,879.05	0.00
2210100 Utilities, Supplies and Services	11,453,475.15	0.00	6,666,814.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,998,631.00	0.00	2,904,839.00	0.00
2210202 Internet Connections	346,567.00	0.00	479,440.00	0.00
2210203 Courier & Postal Services	252,667.00	0.00	384,853.00	0.00
2210204 Leased Communication Lines	29,400.00	0.00	0.00	0.00
2210205 Satellite Access Services	8,500.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	2,635,765.00	0.00	3,769,132.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,192,340.00	0.00	8,600,670.00	0.00
2210302 Accommodation - Domestic Travel	2,444,900.00	0.00	5,049,898.00	0.00
2210303 Daily Subsistence Allowance	3,800,482.00	0.00	7,700,429.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	794,333.00	0.00	1,378,422.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	11,232,055.00	0.00	22,729,419.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	313,350.00	0.00	821,857.20	0.00
2210402 Accommodation	226,020.00	0.00	585,409.00	0.00
2210403 Daily Subsistence Allowance	387,100.00	0.00	951,490.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	47,600.00	0.00	80,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	974,070.00	0.00	2,438,756.20	0.00
2210502 Publishing & Printing Services	102,495.00	0.00	464,683.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	363,100.00	0.00	839,499.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	175,200.00	0.00	331,500.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	640,795.00	0.00	1,635,682.00	0.00
2210603 Rents and Rates - Non-Residential	5,089,826.55	0.00	11,808,389.40	0.00
2210604 Hire of Transport, Equipment	367,824,500.00	0.00	3,789,975.00	0.00
2210600 Rentals of Produced Assets	372,914,326.55	0.00	15,598,364.40	0.00
2210701 Travel Allowance	340,000.00	0.00	772,825.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210702 Remuneration of Instructors and Contract Based Training Services	164,029,772.00	0.00	96,203,124.50	0.00
2210703 Production and Printing of Training Materials	2,746,700.00	0.00	1,332,415.00	0.00
2210704 Hire of Training Facilities and Equipment	244,000.00	0.00	3,328,540.00	0.00
2210706 Book Allowance	50,830.00	0.00	249,565.00	0.00
2210710 Accommodation Allowance	219,980.00	0.00	513,241.00	0.00
2210711 Tuition Fees Allowance	303,800.00	0.00	868,300.00	0.00
2210712 Trainee Allowance	239,100.00	0.00	559,700.00	0.00
2210700 Training Expenses	168,174,182.00	0.00	103,827,710.50	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,898,650.00	0.00	4,229,132.00	0.00
2210802 Boards, Committees, Conferences and Seminars	5,511,300.00	0.00	5,678,776.10	0.00
2210805 National Celebrations	101,670.00	0.00	344,125.00	0.00
2210808 Purchase of Coffins	45,000.00	0.00	145,000.00	0.00
2210809 Board Allowance	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Serv	7,556,620.00	0.00	10,397,033.10	0.00
2211001 Medical Drugs	894,339.00	0.00	130,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,039,460.00	0.00	833,273.00	0.00
2211005 Chemicals and Industrial Gases	847,853.00	0.00	799,245.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	15,052,380.00	0.00	30,000,000.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	908,783.00	0.00	1,913,410.00	0.00
2211009 Education and Library Supplies	291,995.00	0.00	600.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	98,500.00	0.00	0.00	0.00
2211015 Foods and Rations	759,000.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	378,100.00	0.00	78,200.00	0.00
2211023 Supplies for Production	38,234,093.00	0.00	95,739,635.00	0.00
2211000 Specialised Materials and Supp	59,504,503.00	0.00	129,494,363.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,062,281.00	0.00	3,380,381.00	0.00
2211102 Supplies and Accessories for Computers and Printers	1,595,049.00	0.00	1,063,738.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	532,235.00	0.00	760,793.30	0.00
2211100 Office and General Supplies and Services	5,189,565.00	0.00	5,204,912.30	0.00
2211201 Refined Fuels and Lubricants for Transport	5,907,291.45	0.00	10,115,953.55	0.00
2211200 Fuel Oil and Lubricants	5,907,291.45	0.00	10,115,953.55	0.00
2211301 Bank Service Commission and Charges	223,239.00	0.00	188,181.00	0.00
2211305 Contracted Guards and Cleaning Services	12,653,770.20	0.00	9,364,018.05	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	376,257.20	0.00	11,200.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	45,000.00	0.00	0.00	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	170,000.00	0.00	18,495,182.70	0.00
2211320 Temporary Committee Expenses	13,807,500.00	0.00	16,396,620.00	0.00
2211321 Parking charges	17,000.00	0.00	0.00	0.00
2211322 Binding of Records	25,000.00	0.00	0.00	0.00
2211328 Counselling Services	630,000.00	0.00	0.00	0.00
2211300 Other Operating Expenses	27,947,766.40	0.00	44,455,201.75	0.00
2210000 Goods and Services	673,130,414.55	0.00	356,933,342.70	0.00
2220101 Maintenance Expenses - Motor Vehicles	5,064,295.00	0.00	5,889,511.75	0.00
2220103 Maintenance Expenses - Boats and Ferries	694,500.00	0.00	1,158,115.00	0.00
2220100 Routine Maintenance - Vehicles	5,759,795.00	0.00	7,047,626.75	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	140,900.00	0.00	232,119.00	0.00
2220202 Maintenance of Office Furniture and Equipment	190,999.00	0.00	8,103.00	0.00
2220204 Maintenance of Buildings -- Residential	29,400.00	0.00	27,562.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	741,975.00	0.00	877,137.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2220207 Maintenance of Roads, Ports and Jetties	310,954.00	0.00	422,564.00	0.00
2220210 Maintenance of Computers, Software, and Networks	538,348.00	0.00	276,260.00	0.00
2220200 Routine Maintenance of Other Assets	1,952,576.00	0.00	1,843,745.00	0.00
2220000 Routine Maintenance	7,711,371.00	0.00	8,891,371.75	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	1,507,796,724.75	0.00	1,199,236,868.15	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,507,796,724.75	0.00	1,199,236,868.15	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	639,939,594.20	0.00	65,276,755.05	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	639,939,594.20	0.00	65,276,755.05	0.00
2630000 Grants & Transfer To Other Govt. Units	2,147,736,318.95	0.00	1,264,513,623.20	0.00
2640503 Other Capital Grants and Trans	788,607,672.75	0.00	258,991,395.20	0.00
2640500 Other Capital Grants and Trans	788,607,672.75	0.00	258,991,395.20	0.00
2640000 Other Transfers and Emergency Relief	788,607,672.75	0.00	258,991,395.20	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	9,306,878.20	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	9,306,878.20	0.00
2710000 Social Security Benefits	0.00	0.00	9,306,878.20	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	14,827,561.00	0.00	454,011,350.35	0.00
3110200 Construction of Building	14,827,561.00	0.00	454,011,350.35	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	239,300.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	239,300.00	0.00
3110504 Other Infrastructure and Civil Works	90,272,520.55	0.00	345,464,533.95	0.00
3110500 Construction and Civil Works	90,272,520.55	0.00	345,464,533.95	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	59,928,491.00	0.00
3110702 Purchase of Boats	60,815,205.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	60,815,205.00	0.00	59,928,491.00	0.00
3111001 Purchase of Office Furniture and Fittings	614,425.00	0.00	185,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	614,425.00	0.00	185,000.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	24,249,972.00	0.00	35,000,000.00	0.00
3111107 Purchase of Laboratory Equipment	652,500.00	0.00	649,554.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	24,902,472.00	0.00	35,649,554.00	0.00
3111302 Purchase of Animals and Breeding Stock	46,500,000.00	0.00	90,999,998.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	46,500,000.00	0.00	90,999,998.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	277,973,376.00	0.00	860,691,906.00	0.00
3111499 Research, Feasibility Studies	370,562.95	0.00	85,800.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	278,343,938.95	0.00	860,777,706.00	0.00
3110000 Acquisition of Fixed Capital Assets	516,276,122.50	0.00	1,847,255,933.30	0.00
3130101 Acquisition of Land	8,500,000.00	0.00	0.00	0.00
3130100 Acquisition of Land	8,500,000.00	0.00	0.00	0.00
3130000 Acquisition of Land and Intangible Assets	8,500,000.00	0.00	0.00	0.00
5120202 Borrowing from International Organizations	0.00	26,973,000.00	0.00	59,928,491.00
5120200 Foreign Borrowing-Direct Payments	0.00	26,973,000.00	0.00	59,928,491.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	26,973,000.00	0.00	59,928,491.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	952,937,725.65	0.00	952,937,725.65
6530100 Recurrent Bank Accounts	0.00	952,937,725.65	0.00	952,937,725.65
6530000 Recurrent Bank Accounts	0.00	952,937,725.65	0.00	952,937,725.65
6540101 Ministry HQ Development Bank A	0.00	664,330,805.00	0.00	664,330,805.00
6540100 Development Bank Accounts	0.00	664,330,805.00	0.00	664,330,805.00
6540000 Development Bank Accounts	0.00	664,330,805.00	0.00	664,330,805.00
6550101 Ministry HQ Deposit Bank A/C	0.00	89,382,727.90	0.00	89,382,727.90
6550100 Deposit Bank Accounts	0.00	89,382,727.90	0.00	89,382,727.90
6550000 Deposit Bank Account	0.00	89,382,727.90	0.00	89,382,727.90
6580101 Cash	1,366,622,392.65	0.00	1,300,776,586.65	0.00
6580104 Cash in Transit	9,650,197,778.20	0.00	4,771,816,310.60	0.00
6580100 Cash in Hand	11,016,820,170.85	0.00	6,072,592,897.25	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6580000 Cash in Hand	11,016,820,170.85	0.00	6,072,592,897.25	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	1,409,700.00
6760100 Imprests	0.00	0.00	0.00	1,409,700.00
6760000 Government Imprests	0.00	0.00	0.00	1,409,700.00
6780101 General Suspense A/C	749,077,814.95	0.00	86,305,014.10	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	749,077,814.95	0.00	86,305,014.10	0.00
6780000 Suspense & Clearance Account	749,077,814.95	0.00	86,305,014.10	0.00
7310101 General Deposits	0.00	68,797,540.95	0.00	82,512,049.20
7310100 General Deposits Items	0.00	68,797,540.95	0.00	82,512,049.20
7310000 Deposits	0.00	68,797,540.95	0.00	82,512,049.20
7320101 PAYE	0.00	4,835,955.05	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	4,835,955.05	0.00	0.00
7320201 Contractors Retention Money	0.00	24,849,111.05	0.00	24,849,111.05
7320200 Other General Liabilities	0.00	24,849,111.05	0.00	24,849,111.05
7320402 Vat Withholding Tax	0.00	32,952.65	0.00	72,034.90
7320400 Withholding Taxes	0.00	32,952.65	0.00	72,034.90
7320000 Other Liabilities	0.00	29,718,018.75	0.00	24,921,145.95
7380101 General Withholding Tax	421,927.70	0.00	0.00	74,591.35
7380102 VAT Withholding	242,487.20	0.00	8,024.55	0.00
7380100	664,414.90	0.00	8,024.55	74,591.35
7380000 Withholding Taxes	664,414.90	0.00	8,024.55	74,591.35
7390103 AP Liabilities	0.00	46,496,719.70	0.00	29,064,310.50
7390107 Intercompany Payables	0.00	616,198,045.20	0.00	237,583,531.40
7390100 System Required Liabilities	0.00	662,694,764.90	0.00	266,647,841.90
7399999 Cash Clearing A/c	0.00	9,227,374,303.75	0.00	4,027,221,337.15
7399900	0.00	9,227,374,303.75	0.00	4,027,221,337.15
7390000 System Required Liabilities A/c's	0.00	9,890,069,068.65	0.00	4,293,869,179.05
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	9,739,430,541.50	0.00	5,304,611,463.70
9910200 Exchequer Provisions	0.00	9,739,430,541.50	0.00	5,304,611,463.70
9910000 Provisions	0.00	9,739,430,541.50	0.00	5,304,611,463.70
9999999 Consolidated Fund	5,255,143,451.90	0.00	1,298,791,355.35	0.00
9999900	5,255,143,451.90	0.00	1,298,791,355.35	0.00
9990000 Opening Balance Reserves	5,255,143,451.90	0.00	1,298,791,355.35	0.00
Total	21,461,639,428.40	21,461,639,428.40	11,473,977,878.80	11,473,977,878.80

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

Prepared By: _____ Date: _____
Reviewed By: _____ Date: _____
Approved By: _____ Date: _____



REPUBLIC OF KENYA
STATE DEPARTMENT FOR FISHERIES
BANK RECONCILIATION STATEMENT
RECURRENT A/C 2020/2021 FINANCIAL YEAR

AS AT 30TH JUNE 2021 STATION R.1166

Balance as per Bank Certificate		45,487,955.80
LESS: - Payments in cash Book not yet recorded in Bank Statement	(335,971,961.35)	
LESS: - Receipts in Bank statement not yet recorded in Cashbook	-	
ADD: - Payments in Bank statement not yet recorded in Cashbook	-	(335,971,961.35)
ADD: - Receipts in cash Book not yet recorded in Bank Statement	291,000,000.00	
		291,000,000.00
Cashbook Balance		515,994.45

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

HENRY O. ONDARA
Principal Accounts Controller

DATE.....9/08/2021.....

REPUBLIC OF KENYA- STATE DEPARTMENT OF FISHERIES			
RECURRENT ACCOUNT.			
2020/2021 FINANCIAL YEAR RECCURENT ACCOUNT			
ACCOUNT :REC-1166 A/C 1000384077			
APPENDIX I			
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021			
DATE	VOUCHER No.	PARTICULARS	AMOUNT(KSH)
30/6/2021	751	Monica Nkatha	275,750.00
30/6/2021	752	SDFBT	180,757.50
30/6/2021	753	Pago Airways	20,945.00
30/6/2021	754	S.J. Mwathethe	210,000.00
30/6/2021	754	tax	90,000.00
30/6/2021	754	Micheni Ntiba	175,000.00
30/6/2021	754	tax	75,000.00
30/6/2021	754	Kennedy Ogelo	175,000.00
30/6/2021	754	tax	75,000.00
30/6/2021	754	Nancy Karigita	175,000.00
30/6/2021	754	tax	75,000.00
30/6/2021	754	Ruth Kagia	175,000.00
30/6/2021	754	tax	75,000.00
30/6/2021	754	Juster Nkoroi	175,000.00
30/6/2021	754	tax	75,000.00
30/6/2021	754	Samuel Macharia	175,000.00
30/6/2021	754	tax	75,000.00
30/6/2021	754	Eric Aligula	175,000.00
30/6/2021	754	tax	75,000.00
30/6/2021	754	Abdalla Hatimy	140,000.00
30/6/2021	754	tax	60,000.00
30/6/2021	754	Stanley Chai	140,000.00
30/6/2021	754	tax	60,000.00
30/6/2021	754	Betty Nyonje	140,000.00
30/6/2021	754	tax	60,000.00
30/6/2021	754	Janeth Mayanga	70,000.00
30/6/2021	754	tax	30,000.00
30/6/2021	754	tax	30,000.00
30/6/2021	754	Sephone Ombachi	70,000.00
30/6/2021	754	tax	30,000.00
30/6/2021	754	Chepng'eno Soi	70,000.00
30/6/2021	754	tax	30,000.00
30/6/2021	754	Jemima Mbui	35,000.00
30/6/2021	754	tax	15,000.00
30/6/2021	754	Rachael Undusu	35,000.00
30/6/2021	754	tax	15,000.00
30/6/2021	754	Stella Karea	35,000.00
30/6/2021	754	tax	15,000.00
30/6/2021	754	Margaret Gatuguta	21,000.00
30/6/2021	754	tax	9,000.00
30/6/2021	759	Greenbay Travel Ltd	26,500.00
30/6/2021	760	Greenbay Travel Ltd	26,530.00

30/6/2021	761	Angani Tours	26,795.00
30/6/2021	762	Angani Tours	26,795.00
30/6/2021	763	Sky Extra Tours	27,800.00
30/6/2021	764	Attic Tours	28,500.00
30/6/2021	765	Esther Ngugi	29,400.00
30/6/2021	766	Agnes Njagi	29,400.00
30/6/2021	767	Lilian Mbuthia	29,400.00
30/6/2021	768	Alexander Kimani	29,400.00
30/6/2021	769	Monica Mutava	29,400.00
30/6/2021	770	Benjamin Kikuyu	29,400.00
30/6/2021	782	Sky Extra Tours	29,790.00
30/6/2021	783	James Mudibo	30,000.00
30/6/2021	784	Angani Tours	30,260.00
30/6/2021	785	Angani Tours	30,600.00
30/6/2021	786	Angani Tours	31,830.00
30/6/2021	787	Angani Tours	31,950.00
30/6/2021	788	Angani Tours	32,295.00
30/6/2021	789	Angani Tours	32,655.00
30/6/2021	790	Airways Tours & Travel	33,000.00
30/6/2021	791	Sky Extra Tours	34,400.00
30/6/2021	792	Grace Wanjohi	50,000.00
30/6/2021	793	Hanna Mugure	50,000.00
30/6/2021	794	Gladys Ngumba	50,000.00
30/6/2021	795	Joseph Kamau	50,400.00
30/6/2021	796	Davies Makilla	50,400.00
30/6/2021	797	Morris Okoth	50,400.00
30/6/2021	798	Matthew Maweu	50,400.00
30/6/2021	799	Jackson Muturi	50,400.00
30/6/2021	800	Christopher Nyaga	50,400.00
30/6/2021	801	Elizabeth Akello	50,400.00
30/6/2021	802	Josephine Ooma	50,400.00
30/6/2021	803	Roseline Ayienda	50,400.00
30/6/2021	804	Collen Kathambi	50,400.00
30/6/2021	805	Patience Mwadido	174,000.00
30/6/2021	806	Raphael Kalevu	50,400.00
30/6/2021	807	Mercy Kamau	50,400.00
30/6/2021	808	Geoffrey Maindi	50,500.00
30/6/2021	809	Collen Kathambi	53,400.00
30/6/2021	810	Monica Mbaabu	55,000.00
30/6/2021	811	Monica Mbaabu	55,000.00
30/6/2021	812	Sephone Ombachi	60,000.00
30/6/2021	812	Matthew Maweu	60,000.00
30/6/2021	812	Alfred Muhindi	60,000.00
30/6/2021	812	Shadrack Kimeu	60,000.00
30/6/2021	812	Joseph Kamau	60,000.00
30/6/2021	812	Peris Wanjohi	60,000.00
30/6/2021	812	Nicholas Ngosi	60,000.00
30/6/2021	812	Nicholas Ngosi	60,000.00
30/6/2021	812	Nicholas Ngosi	60,000.00

30/6/2021	812	Matthew Maweu	60,000.00
30/6/2021	812	Nicholas Ngosi	60,000.00
30/6/2021	812	Nicholas Ngosi	60,000.00
30/6/2021	813	Ezra Magati	63,000.00
30/6/2021	814	James Wachira Thuita	63,000.00
30/6/2021	815	Sephone Ombachi	63,000.00
30/6/2021	816	Sammy Okonji	63,000.00
30/6/2021	817	Simon Macharia	63,000.00
30/6/2021	818	Joseph Mahonga	63,000.00
30/6/2021	819	Airways Tours & Travel	66,500.00
30/6/2021	820	Gilbert Mbeo	68,243.50
30/6/2021	820	tax	18,756.50
30/6/2021	821	Joseph Katumo	75,600.00
30/6/2021	822	Benedict Maingi	75,600.00
30/6/2021	823	Martin Wamwea	75,600.00
30/6/2021	824	Daniel Mungai	87,600.00
30/6/2021	825	Sharon Cheredi	250,400.00
30/6/2021	826	Gladys Ngumba	281,400.00
30/6/2021	827	Peter Kamau	587,200.00
30/6/2021	829	Nguna Distributors	438,000.00
30/6/2021	830	KFS	582,262.00
30/6/2021	831	Crystal Valuers	2,913,926.80
30/6/2021	832	KeFS	26,000,000.00
30/6/2021	833	Mombasa Fisheries Regional Office	50,000,000.00
30/6/2021	833	Mombasa Fisheries Regional Office	50,000,000.00
30/6/2021	833	KEMFRI	165,000,000.00
30/6/2021	834	Dominiciano Maingi	81,900.00
30/6/2021	834	Joseph Katumo	10,500.00
30/6/2021	834	Julia Heiya	10,500.00
30/6/2021	834	Robert Kiteme	10,500.00
30/6/2021	834	Jane Kibwage	10,500.00
30/6/2021	835	tax	4,500.00
30/6/2021	835	tax	4,500.00
30/6/2021	836	Aaron Mutisya	9,800.00
30/6/2021	837	Angani Tours	15,125.00
30/6/2021	838	Angani Tours	17,200.00
30/6/2021	839	Sammy Okonji	21,857.20
30/6/2021	842	Attic Tours	26,440.00
30/6/2021	843	Attic Tours	27,100.00
30/6/2021	844	Attic Tours	28,520.00
30/6/2021	845	Pago Airways	29,840.00
30/6/2021	773	Rose Anyango	30,000.00
30/6/2021	846	Sky Extra Tours	33,650.00
30/6/2021	847	Attic Tours	35,500.00
30/6/2021	848	Nicholas Ngosi	42,000.00
30/6/2021	849	Grace Wanjohi	20,000.00
30/6/2021	850	E. Akello	40,000.00
30/6/2021	850	A. Gacanja	40,000.00
30/6/2021	850	E. Akello	40,000.00

30/6/2021	850	P. Kangu	40,000.00
30/6/2021	850	E. Musanyi	40,000.00
30/6/2021	850	A. Akello	20,000.00
30/6/2021	850	M. Maweu	20,000.00
30/6/2021	850	J. Kamau	20,000.00
30/6/2021	850	H. Ondara	20,000.00
30/6/2021	850	J. Muturi	20,000.00
30/6/2021	850	E. Musanyi	20,000.00
30/6/2021	851	L. Wachuka	50,000.00
30/6/2021	851	J. Muturi	50,000.00
30/6/2021	851	M. Mwikya	50,000.00
30/6/2021	851	J. Kamau	50,000.00
30/6/2021	851	M. Wamwea	50,000.00
30/6/2021	851	H. Ondara	50,000.00
30/6/2021	851	E. Musanyi	50,000.00
30/6/2021	851	E. Musanyi	50,000.00
30/6/2021	851	R. Anyango	50,000.00
30/6/2021	851	J. Wachira	50,000.00
30/6/2021	851	R. Anyango	50,000.00
30/6/2021	851	M. Okoth	50,000.00
30/6/2021	851	S. Kamau	50,000.00
30/6/2021	852	J. Gakui	50,000.00
30/6/2021	852	M. Thuku	50,000.00
30/6/2021	852	E. Ngugi	50,000.00
30/6/2021	852	L. Mbuthia	50,000.00
30/6/2021	852	E. Kwanya	50,000.00
30/6/2021	852	M. Kamau	50,000.00
30/6/2021	852	J. Mahonga	50,000.00
30/6/2021	852	L. Wachuka	50,000.00
30/6/2021	852	R. Oduor	50,000.00
30/6/2021	852	E. Musanyi	50,000.00
30/6/2021	852	E. Ngugi	50,000.00
30/6/2021	852	W. Njoroge	50,000.00
30/6/2021	852	E. Kwanya	50,000.00
30/6/2021	852	A. Okello	50,000.00
30/6/2021	853	Angani Tours	70,930.00
30/6/2021	854	Zipjoe Agencies	78,960.00
30/6/2021	855	Sky Extra Tours	80,250.00
30/6/2021	856	Attic Tours	80,775.00
30/6/2021	857	Attic Tours	97,965.00
30/6/2021	858	Collen Nyaga	150,000.00
30/6/2021	859	SWOT Networking	339,000.00
30/6/2021	860	Jekimen Company	401,250.00
30/6/2021	861	RH Devani	499,990.30
30/6/2021	862	Turkana Fisheries Regional Office	1,018,914.00
30/6/2021	862	Mombasa Fisheries Regional Office	1,060,750.00
30/6/2021	862	Kiganjo Trout Hatchery	1,683,847.00
30/6/2021	862	Sagana Training	1,062,850.00
30/6/2021	862	Sagana Farm	1,578,000.00

30/6/2021	862	Kisumu Fisheries Regional Office	1,432,969.00
30/6/2021	863	Crystal Valuers	2,175,899.75
30/6/2021	864	Isaac Odek	11,500.00
30/6/2021	865	L. Wachuka	60,000.00
30/6/2021	865	J. Muturi	60,000.00
30/6/2021	865	M. Maweu	60,000.00
30/6/2021	865	J. Kamau	60,000.00
30/6/2021	865	M. Wamwea	60,000.00
30/6/2021	865	A. Njeru	60,000.00
30/6/2021	865	P. Mwandido	60,000.00
30/6/2021	865	E. Musanyi	60,000.00
30/6/2021	865	R. Anyango	60,000.00
30/6/2021	865	J. Wachira	60,000.00
30/6/2021	865	C. Mworio	60,000.00
30/6/2021	865	M. Okoth	60,000.00
30/6/2021	865	S. Kamau	60,000.00
30/6/2021	865	M. Maweu	60,000.00
30/6/2021	865	S. Njuguna	60,000.00
30/6/2021	865	H. Ondara	60,000.00
30/6/2021	865	P. Kiara	60,000.00
30/6/2021	866	J. Gakui	60,000.00
30/6/2021	866	M. Thuku	60,000.00
30/6/2021	866	E. Ngugi	60,000.00
30/6/2021	866	E. Kwanya	60,000.00
30/6/2021	866	J. Ooma	60,000.00
30/6/2021	866	M. Kamau	60,000.00
30/6/2021	866	J. Mahonga	60,000.00
30/6/2021	866	P. Kangu	60,000.00
30/6/2021	866	R. Oduor	60,000.00
30/6/2021	866	E. Musanyi	60,000.00
30/6/2021	866	E. Ngugi	60,000.00
30/6/2021	866	P. Kangu	60,000.00
30/6/2021	867	tax	4,500.00
30/6/2021	867	tax	4,500.00
30/6/2021	867	tax	4,500.00
30/6/2021	867	tax	4,500.00
30/6/2021	867	tax	4,500.00
30/6/2021	867	tax	4,500.00
30/6/2021	867	tax	4,500.00
30/6/2021	867	tax	4,500.00
30/6/2021	867	Isaac Odek	11,500.00
30/6/2021	868	Josephine Ooma	558,663.00
30/6/2021	868	Fredrick Mulei	51,170.00
30/6/2021	868	Simon Mbugua	161,330.00
30/6/2021	868	Janet Maosa	45,275.00
30/6/2021	868	Zacharia Njogu	43,680.00
30/6/2021	868	Berverly Aswani	56,370.00
30/6/2021	868	Rebecca Jepkemei	29,560.00
30/6/2021	868	Stephen Gichimu	39,740.00

30/6/2021	868	Dan Pamba	17,670.00
30/6/2021	868	Benson Chege	16,285.00
30/6/2021	868	Johnstone Nyongesa	13,290.00
30/6/2021	868	Abdi Sabatu	11,655.00
30/6/2021	868	Gad Olubai	11,655.00
30/6/2021	868	Juliana Wairimu	15,225.00
30/6/2021	868	Patrick Kiara	110,150.00
30/6/2021	868	Joseph Kamau	51,170.00
30/6/2021	869	Aaron Mutisya	29,400.00
30/6/2021	870	M. Wamwea	60,000.00
30/6/2021	870	M. Maweu	60,000.00
30/6/2021	870	S. Ombachi	60,000.00
30/6/2021	870	S. Njuguna	60,000.00
30/6/2021	870	A. Muhindi	60,000.00
30/6/2021	870	S. Kimeu	60,000.00
30/6/2021	870	N. Ngosi	60,000.00
30/6/2021	870	R. Ayienda	60,000.00
30/6/2021	870	N. Ngosi	60,000.00
30/6/2021	870	N. Ngosi	60,000.00
30/6/2021	870	J. Kamau	60,000.00
30/6/2021	870	J. Kamau	60,000.00
30/6/2021	870	N. Ngosi	60,000.00
30/6/2021	871	S. Okonji	60,000.00
30/6/2021	871	P. Kiara	60,000.00
30/6/2021	871	M. Maweu	60,000.00
30/6/2021	871	J. Kamau	60,000.00
30/6/2021	871	A. Odima	60,000.00
30/6/2021	871	S. Kamau	60,000.00
30/6/2021	871	M. Wamwea	60,000.00
30/6/2021	871	A. Njeru	60,000.00
30/6/2021	871	N. Ngosi	60,000.00
30/6/2021	871	P. Mwandido	60,000.00
30/6/2021	871	N. Ngosi	60,000.00
30/6/2021	871	M. Maweu	60,000.00
30/6/2021	871	S. Njuguna	60,000.00
30/6/2021	871	N. Ngosi	60,000.00
30/6/2021	871	P. Mwandido	60,000.00
30/6/2021	871	P. Mwandido	60,000.00
30/6/2021	871	N. Ngosi	60,000.00
30/6/2021	871	R. Ayienda	60,000.00
30/6/2021	872	Angani Tours	60,725.00
30/6/2021	873	Metrosystems	97,500.00
30/6/2021	874	Burchs Resort	121,500.00
30/6/2021	875	Collato Enterprises	140,000.00
30/6/2021	876	Burchs Resort	196,000.00
30/6/2021	877	Nokella Agencies	256,000.00
30/6/2021	879	Proclan Group Ltd	397,800.00
30/6/2021	880	Safaricom Ltd	1,000,000.00
30/6/2021	881	Francis Owino	459,112.80

30/6/2021	881	Kassim farah	25,140.00
30/6/2021	881	Benedict Maingi	84,570.00
30/6/2021	881	Martin Wamwea	66,935.00
30/6/2021	881	James Wachira Thuita	20,982.00
30/6/2021	881	Sephone Ombachi	34,970.00
30/6/2021	881	Sammy Okonji	87,425.00
30/6/2021	881	Rodrck Kundu	154,170.00
30/6/2021	881	Lucy Obungu	78,932.00
30/6/2021	881	Beatrice Nyandat	77,085.00
30/6/2021	881	Antony Gacanja	32,560.00
30/6/2021	881	Rachael Undusu	34,280.00
30/6/2021	881	Morris Okoth	68,650.00
30/6/2021	881	Shadrack Kimwele	62,040.00
30/6/2021	881	Jemima Mbui	32,560.00
30/6/2021	881	Matthew Maweu	53,720.00
30/6/2021	881	Alfred Okello	59,120.00
30/6/2021	881	Elizabeth Akello	10,340.00
30/6/2021	881	Dorris Anampiu	20,680.00
30/6/2021	881	Irene Kagai	20,568.00
30/6/2021	881	Purity Makokha	56,370.00
30/6/2021	881	Raphael Kalevu	59,120.00
30/6/2021	881	Oprah Adienge	65,120.00
30/6/2021	881	Fredrick Musembi	31,020.00
30/6/2021	881	Samson Kidera	68,560.00
30/6/2021	881	Charles On'garo	36,075.00
30/6/2021	881	Peter Kimwele	72,150.00
30/6/2021	881	Michael Kyalo	79,740.00
30/6/2021	881	Christopher Nyaga	68,560.00
30/6/2021	881	Rebecca Wangari	62,040.00
30/6/2021	881	Davies Makilla	62,040.00
30/6/2021	881	Josephine Ooma	59,120.00
30/6/2021	881	Roseline Ayienda	53,720.00
30/6/2021	881	Nicholas Kimani	51,170.00
30/6/2021	881	Jackson Muturi	37,580.00
30/6/2021	881	Jane Wambui	44,890.00
30/6/2021	881	Margaret Kiloko	2,750.00
30/6/2021	881	Simon Kamau	41,260.00
30/6/2021	881	Letisha Saina	27,506.00
30/6/2021	881	Peter Kamau	27,506.00
30/6/2021	881	Bramwel Lekeroi	44,890.00
30/6/2021	881	Joyce Okanja	14,323.00
30/6/2021	881	Leah Wachuka	42,970.00
30/6/2021	881	Monica Mutava	41,260.00
30/6/2021	881	Amos Odima	35,808.00
30/6/2021	881	Joyce Okanja	8,929.00
30/6/2021	881	Joyce Okanja	19,135.00
30/6/2021	881	Benjamin Kikuyu	35,340.00
30/6/2021	881	Lilian Mbuthia	36,800.00
30/6/2021	881	Jane Nyakundi	35,340.00

30/6/2021	881	Joyce Koech	31,270.00
30/6/2021	881	Agnes Njagi	39,740.00
30/6/2021	881	Catherine Wangari	10,856.00
30/6/2021	881	Erastus Kwanya	31,270.00
30/6/2021	881	Fridah Kwamboka	28,850.00
30/6/2021	881	Esther Ngugi	5,428.00
30/6/2021	881	Rose Anyango	31,270.00
30/6/2021	881	Geoffrey Maindi	8,005.00
30/6/2021	881	Mercy Kamau	33,950.00
30/6/2021	881	Hellen Nyovu	4,245.00
30/6/2021	881	Safia Ojijo	12,735.00
30/6/2021	881	Ali Bakari	12,375.00
30/6/2021	881	Sophia Kerubo	22,633.00
30/6/2021	881	Kennedy Mali	25,470.00
30/6/2021	881	Patience Mwandido	8,490.00
30/6/2021	881	Gladys Muthoni	25,470.00
30/6/2021	881	Michael Omollo	23,310.00
30/6/2021	881	Eddith Musanyi	4,245.00
30/6/2021	881	Coleen Kathambi	8,490.00
30/6/2021	881	Salome Mbugua	12,375.00
30/6/2021	881	Joan Musimbi	24,621.00
30/6/2021	881	James Mudibo	22,270.00
30/6/2021	881	Josephine Mali	23,310.00
30/6/2021	881	Samwel Amunga	5,856.00
30/6/2021	881	James Gakui	15,120.00
30/6/2021	881	Grace Wanjohi	8,064.00
30/6/2021	881	Philip Ndegwa	19,850.00
30/6/2021	881	Elisha Akobi	39,740.00
30/6/2021	882	S. Kimeu	20,000.00
30/6/2021	882	M. Okoth	20,000.00
30/6/2021	882	S. Macharia	20,000.00
30/6/2021	882	A. Lukhwende	20,000.00
30/6/2021	882	M. Onyango	20,000.00
30/6/2021	882	R. Kalevu	20,000.00
30/6/2021	882	M. Mutuga	20,000.00
30/6/2021	882	S. Ojijo	20,000.00
30/6/2021	882	J. Okaja	20,000.00
30/6/2021	882	E. Akello	20,000.00
30/6/2021	882	J. Mahonga	20,000.00
30/6/2021	882	S. Kimeu	20,000.00
30/6/2021	882	V. Ogwang	20,000.00
30/6/2021	882	B. Lekeroi	20,000.00
30/6/2021	882	P. Mmumina	20,000.00
30/6/2021	882	J. Kagunya	20,000.00
30/6/2021	882	P. Kimwele	20,000.00
30/6/2021	882	J. Muturi	20,000.00
30/6/2021	882	H. Kenga	20,000.00
30/6/2021	882	A. Okello	20,000.00
30/6/2021	882	A. Bakari	20,000.00

30/6/2021	882	J. Iro	20,000.00
30/6/2021	882	A. Nunda	20,000.00
30/6/2021	882	P. Nyaga	20,000.00
30/6/2021	882	B. Mulwa	20,000.00
30/6/2021	882	C. Waithera	20,000.00
30/6/2021	882	M. Maweu	20,000.00
30/6/2021	882	S. Ondieki	20,000.00
30/6/2021	883	P. Mwangi	25,000.00
30/6/2021	883	L. Obungu	20,000.00
30/6/2021	883	R. Kundu	20,000.00
30/6/2021	883	S. Macharia	20,000.00
30/6/2021	883	S. Kimwele	20,000.00
30/6/2021	883	S. Kimwele	20,000.00
30/6/2021	883	M. Barabara	20,000.00
30/6/2021	883	P. Makokha	20,000.00
30/6/2021	883	S. Kimeu	10,000.00
30/6/2021	883	D. Karani	10,000.00
30/6/2021	883	J. Kagunya	10,000.00
30/6/2021	883	S. Kimwele	10,000.00
30/6/2021	883	P. Nyaga	10,000.00
30/6/2021	883	A. Nunda	10,000.00
30/6/2021	883	C. Waithera	10,000.00
30/6/2021	884	James Mudibo	29,400.00
30/6/2021	885	Albert Mwangi	42,000.00
30/6/2021	886	Jackson Muturi	42,000.00
30/6/2021	887	Joyce Okanja	49,000.00
30/6/2021	888	Nancy Khuro	49,000.00
30/6/2021	889	Maurice Okoth	69,000.00
30/6/2021	890	Antony Gacanja	69,000.00
30/6/2021	891	Charles Ogwang	69,000.00
30/6/2021	892	Samson Kidera	69,000.00
30/6/2021	893	Christopher Nyaga	69,000.00
30/6/2021	894	Daniel Magige	69,000.00
30/6/2021	895	Benedict Maingi	73,500.00
30/6/2021	896	Davies Makilla	78,800.00
30/6/2021	897	Gladys Abuga	78,800.00
30/6/2021	898	Stephen Wambua	78,800.00
30/6/2021	899	Gilbert Bor	75,195.00
30/6/2021	899	Tax	4,500.00
30/6/2021	899	Hamid Omar	56,900.00
30/6/2021	899	tax	4,500.00
30/6/2021	899	Julia Heiya	10,500.00
30/6/2021	899	tax	4,500.00
30/6/2021	899	Joseph Katumo	10,500.00
30/6/2021	899	tax	4,500.00
30/6/2021	899	Jane Kibwage	10,500.00
30/6/2021	899	tax	4,500.00
30/6/2021	900	Joseph mwangi	81,900.00
30/6/2021	900	tax	4,500.00

30/6/2021	900	Gilbert Bor	75,195.00
30/6/2021	900	Tax	4,500.00
30/6/2021	900	Benson Kimani	10,500.00
30/6/2021	900	tax	4,500.00
30/6/2021	900	Robert Kungu	10,500.00
30/6/2021	900	tax	4,500.00
30/6/2021	900	Robert Kiteme	10,500.00
30/6/2021	900	Tax	4,500.00
30/6/2021	900	Jane Kibwage	10,500.00
30/6/2021	900	Tax	4,500.00
30/6/2021	901	Hamid Omar	10,500.00
30/6/2021	901	Tax	4,500.00
30/6/2021	901	Benson Kimani	10,500.00
30/6/2021	901	Tax	4,500.00
30/6/2021	901	Robert Kungu	10,500.00
30/6/2021	901	tax	4,500.00
30/6/2021	901	Isaac Odek	10,500.00
30/6/2021	901	Tax	4,500.00
30/6/2021	901	Jane Kibwage	10,500.00
30/6/2021	901	tax	4,500.00
30/6/2021	902	Ochieng Mbeo	81,900.00
30/6/2021	902	tax	4,500.00
30/6/2021	902	Gilbert Bor	75,195.00
30/6/2021	902	Tax	4,500.00
30/6/2021	902	Domiciano Maingi	81,900.00
30/6/2021	902	tax	4,500.00
30/6/2021	902	Hamid Omar	53,900.00
30/6/2021	902	Tax	4,500.00
30/6/2021	902	Joseph mwangi	81,900.00
30/6/2021	902	Tax	4,500.00
30/6/2021	902	Robert Kiteme	10,500.00
30/6/2021	902	Tax	4,500.00
30/6/2021	902	Jane Kibwage	12,000.00
30/6/2021	902	Tax	4,500.00
30/6/2021	902	Julia Heiya	10,500.00
30/6/2021	902	tax	4,500.00
30/6/2021	902	Joseph Katumo	10,500.00
30/6/2021	902	tax	4,500.00
30/6/2021	902	Benson Kimani	10,500.00
30/6/2021	902	Tax	4,500.00
30/6/2021	902	Robert Kungu	10,500.00
30/6/2021	902	tax	4,500.00
30/6/2021	902	Isaac Odek	10,500.00
30/6/2021	902	tax	4,500.00
30/6/2021	902	Albert Mwangi	2,000.00
30/6/2021	903	Dominic Kasau	400,000.00
30/6/2021	903	M. Maweu	40,000.00
30/6/2021	903	J. Kamau	40,000.00
30/6/2021	903	S. Kamau	40,000.00

30/6/2021	903	J. Muturi	40,000.00
30/6/2021	904	Mercy Kamau	112,000.00
30/6/2021	905	Matthew Maweu	112,000.00
30/6/2021	910	Rose Oduor	70,000.00
30/6/2021	911	Edith Musanyi	960,000.00
30/6/2021	912	Patience Mwandido	900,000.00
30/6/2021	913	Edith Musanyi	979,500.00
30/6/2021	914	Phylis Kangu	913,000.00
30/6/2021	916	Josephine Ooma	120,000.00
30/6/2021	917	Rose Oduor	979,500.00
		TOTAL	335,971,961.35

APPENDIX II

RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021

DATE	RECEIPT NO.	PARTICULARS	AMOUNT(KSH)
		TOTAL	-

APPENDIX III


PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021

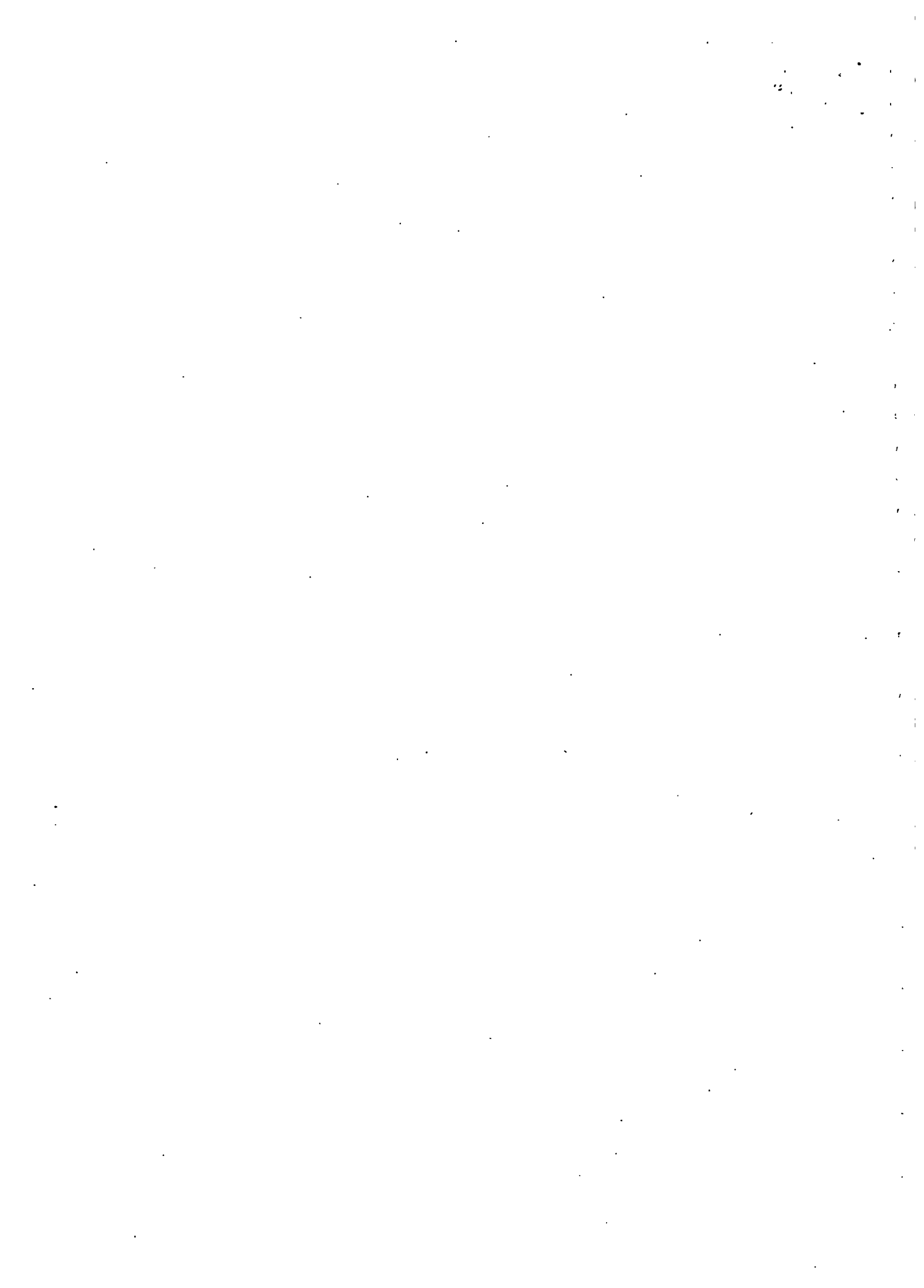
DATE	CHQ NO.	AMOUNT(KSH)
		TOTAL

APPENDIX IV

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021

DATE	VOUCHER NO.	PARTICULARS	AMOUNT(KSH)
30/6/2021		Exchequer Receipts	291,000,000.00
		TOTAL	291,000,000.00
CHECK			
BANK STATEMENT BALANCE			45,487,955.80
			(335,971,961.35)
APPENDIX 1			
APPENDIX 2			
APPENDIX 3			
APPENDIX 4			291,000,000.00
CASH BOOK BALANCE			515,994.45
CHECK			
COMPUTER			515,994.45
CASH BOOK			515,994.45
BALANCE			(0.00)

Prepared By
 Margaret Thuku.....
 Accountant II





REPUBLIC OF KENYA
STATE DEPARTMENT FOR FISHERIES
BANK RECONCILIATION STATEMENT
DEVELOPMENT A/C 2020/2021 FINANCIAL YEAR

AS AT 30TH JUNE 2021 STATION R.1166


Balance as per Bank Certificate	34,125,597.45
LESS: - Payments in cash Book not yet recorded in Bank Statement	
(34,072,564.45)	
LESS: - Receipts in Bank statement not yet recorded in Cashbook	
	(34,072,564.45)
ADD: - Payments in Bank statement not yet recorded in Cashbook	
ADD: - Receipts in cash Book not yet recorded in Bank Statement	
Cashbook Balance	53,033.00

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

HENRY O. ONDARA
Principal Accounts Controller

DATE... 9/08/2021

REPUBLIC OF KENYA- STATE DEPARTMENT OF FISHERIES			
DEVELOPMENT ACCOUNT.			
2020/2021 FINANCIAL YEAR DEVELOPMENT ACCOUNT			
ACCOUNT :DEV-1166 A/C 1000384085			
APPENDIX 1			
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021			
<u>DATE</u>	<u>VOUCHER NO</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
30/06/2021	389	Patrick Mwangi	73,500.00
30/06/2021	388	Aquaculture Business Development Programme	33,999,064.45
		TOTAL	34,072,564.45
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021			
<u>DATE</u>	<u>RECEIPT NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
		TOTAL	
APPENDIX III			
PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021			
<u>DATE</u>	<u>CHQ NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
		TOTAL	-
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021			
<u>DATE</u>	<u>VOUCHER NO</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
		TOTAL	-
CHECK			
BANK STATEMENT BALANCE			34,125,597.45
APPENDIX 1			(34,072,564.45)
APPENDIX 2			-
APPENDIX 3			-
APPENDIX 4			-
CASH BOOK BALANCE			53,033.00
CHECK			
COMPUTER			53,033.00
CASH BOOK			53,033.00
BALANCE			-

Prepared By
Margaret Thuku.....
Accountant II



REPUBLIC OF KENYA
STATE DEPARTMENT FOR FISHERIES
BANK RECONCILIATION STATEMENT
DEPOSIT A/C 2020/2021 FINANCIAL YEAR

AS AT 30TH JUNE 2021 STATION R.1166

Balance as per Bank Certificate		94,956,293.65
LESS: - Payments in cash Book not yet recorded in Bank Statement	(1,257,142.80)	
LESS: - Receipts in Bank statement not yet recorded in Cashbook	(3,687,806.00)	
ADD: - Payments in Bank statement not yet recorded in Cashbook	846,900.00	(4,944,948.80)
ADD: - Receipts in cash Book not yet recorded in Bank Statement	2,849,826.10	3,696,726.10
Cashbook Balance		93,708,070.95

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


HENRY O.ONDARA
Principal Accounts Controller

DATE.....9/08/2021.....

REPUBLIC OF KENYA- STATE DEPARTMENT OF FISHERIES			
DEPOSIT ACCOUNT.			
2020/2021 FINANCIAL YEAR DEPOSIT ACCOUNT			
ACCOUNT :DEP-1166 A/C 1000384093			
APPENDIX I			
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2021			
DATE	VOUCHER No.	PARTICULARS	AMOUNT(KSH)
14-12-2018	013	Attic Tours o/c	360.00
14-12-2018	015	Attic Tours o/c	54,000.00
14-12-2018	019	Insta Pump Eng. o/c	60.00
18-12-2018		bal cd u/c	(0.35)
21-12-2018		o/c	180.00
21-12-2018	075	Ephantus Kariuki o/c	200.00
12/6/2019	087	Japheth Ananpiu	46,400.00
12/6/2019	088	Isaac Wamalwa	31,500.00
12/6/2019	089	Jane Kinya	31,500.00
4/6/2020		Plan & Trend u/c casting	412,596.00
29-06-2020	0112	Aturukan Hotel o/c	50,000.00
24/12/2020	3	Joseph Njuguna	44,100.00
30/06/2021	53	Sasa Contractors	273,651.00
30/06/2021		Muga Electrical	257,676.15
30/06/2021	56	Hosani East Africa Ltd	54,920.00
		TOTAL	1,257,142.80
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2021			
DATE	RECEIPT NO.		AMOUNT(KSH)
10/12/18	FT1834454GBH		50.00
10/12/18	FT18344QFF45	TRFS	100.00
10/12/18	FT183449CLIIY	TRFS	22,800.00
18-12-2018	FT1835258SCY	National Bank	2,610,276.00
21-12-2018	FT18355J1D52	TRFS	50.00
21-12-2018	FT183554RNM6	TRFS	100.00
21-12-2018	FT18355HR9NO	TRFS	200.00
21-12-2018	FT183558NHB	TRFS	22,900.00
11/01/19	FT19011919C1	Receipts u/c	1,000,000.00
01-02-2019	FT19060VW3SV	TRFS	300.00
01-02-2019	FT190602T6NZ	TRFS	300.00
01-02-2019	FT19060PR220	TRFS	300.00
01-02-2019	FT190603FN33	TRFS	300.00
01-02-2019	FT19060T3K14	TRFS	300.00
01-02-2019	FT19060KFYVR	TRFS	300.00
01-02-2019	FT19060L17BK	TRFS	300.00
07-02-2019	FT19066DNJPP	TRFS	300.00
01-04-2019	FT190916WRX2	TRFS	300.00
01-04-2019	FT19092P4R5C	TRFS	300.00
02-05-2019	FT191433DZGT	TRFS	300.00
13-06-2019	FT19164P9NS9	TRFS	22,200.00
24-06-2019	FT191758RGRZ	TRFS	300.00
01/07/19	FT191822Z0WD	TRFS PAYMENTS	200.00
01/08/19	FT19213PY4GS	TRFS PAYMENTS	50.00
01/08/19	FT19213S5KTQ	TRFS PAYMENTS	100.00
01/08/19	FT19213LR2T3	TRFS PAYMENTS	200.00
01/08/19	FT19249P337P	TRFS PAYMENTS	300.00

STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY
DEPOSIT ACCOUNT BALANCE AS AT 30TH JUNE 2021 R

S/R NO	MR. NO/REF	PAYEE	AMOUNT (KSHS)
1	2103651	DAROL CONSTRUCTION LTD	262,227.65
2	2103668	M/S INSTAPUMPS ENGINEERING LTD	206,172.50
3	2103674	M/S LIMELIGHT CREATION LTD	99,489.70
4	2103675	DALEO ELECTRICAL REFRIGERATION	122,019.85
5	2103676	M/S MEDIUN ELECTRICAL SERVICES	53,772.20
6	21036978	DICKWAYS CONSTRUCTION LTD	157,845.90
7	2103680	M/S VOLCANIC PLUMBING WORKS	514,071.70
8	2103681	SEVEN FOURTEN	408,807.40
9	2103682	M/S BOON CONSTRUTION LTD	624,106.40
10	2103683	M/S SEVEN FOURTEEN LTD	33,263.60
11	2103684	M/S SEVEN FOURTEEN LTD	1,200,118.20
12	2103686	M/S LIMELIGHT CREATION LTD	95,564.00
13	2103687	M/S SEVEN FOURTEEN LTD	569,541.20
14	2103694	DICKWAYS CONSTRUCTION LTD	963,247.55
15	9601515	MEDIUM ENTERPRISES	27,742.00
16	9601518	MEDIUM ENTERPRISES	17,400.00
17	9601519	BOON CONTRATORS	869,552.20
18	9601520	SEVEN FOURTEN	127,120.00
19	9601522	HI-TECH CONDITIONING	9,506.70
20	9601523	SEVEN FOURTEN	45,711.40
21	9601525	GOVT LIABILITIES(BARANABAS KIBIWOTT)	20,289.00
22	9601526	GOVT LIABILITIES(JACOB ODIPO)	17,527.00
23	9601527	GOVT LIABILITIES(JOSEPH CHEGE)	20,289.00
24	9601528	GOVT LIABILITIES(JAMES NDUNGU)	20,289.00
25	9601547	BOON CONTRATORS	1,124,225.00
26	9601541	JUNE DEDUCTION	17,088.00
27	9601542	JULY DEDUCTION	88,005.50
28	9601543	AUGUST DEDUCTION	203,833.10
29	9601545	SEPTEMBER DEDUCTION	206,029.10
30	9601546	OCTOBER DEDUCTION	186,662.15
31	9601548	NOVEBER DEDUCTION	192,089.35
32	9601549	DECEMBER DEDUCTION	185,673.00
33	9601550	JANUARY DEDUCTION	158,359.85
34	9601551	FEB DEDUCTIONS	157,534.35
35	9601552	MARCH DEDUCTION	150,972.50
36	16119	APRIL DEDUCTION	166,966.25
37	851/6	KERUGOYA WELFARE	50.00
38	8512	KERUGOYA WELFARE	50.00
39	851/4	NYANDO WELFARE	500.00
40	851/2	PAMOJA KENYA	684.00
41	851/3	MIGORI SELFHELP	700.00
42	851/5	SAYE	2,500.00

43	1029/1	FRIST COMMUNITY	49,014.90
44	1025D5	NYANDO WELFARE	500.00
45	1036D6	MIGORI SELFHELP	700.00
46	1030D4	SAYE	2,500.00
47	1030D	OLLIN SACCO	5,395.00
48	1030/D	CIC STANBIC	8,291.00
49	1030-D	NYERI TEACHERS	11,377.65
50	1030D/7	SALARY ADVANCE, COMMISIONS	108,751.90
51	1030/56	INDO AFRICA	50.00
52	1030D/2	CIC INSURANCE	7,544.65
53	1030D/8	LIBERTY LIFE	14,540.30
54	19-Feb-18	Salary Deductions 595	1,054.25
55	15-Mar-18	Salary Deductions 758	2,435.50
56	27-Mar-18	Volcanic Plumbing Works Job No.9795A Retention	20,050.15
57	28-Mar-18	Dickways Construction Job No.9794A Retention	28,081.85
58	28-Mar-18	Dickways Construction Job No.9796A Retention	51,963.90
59	29-Mar-18	Napsbury Enterprises Ltd Job No. 9729A Retention	73,556.70
60	4-Apr-18	Salary Deductions 0877/2/3/4	350.00
61	5-Apr-18	Salary Deductions 0877/5	26,900.00
62	2-May-18	Salary Deductions 0957/5	20,950.00
63	14-May-18	Salary Deductions 957	2,085.00
64	14-May-18	Volcanic Plumbing Works Job No.10024A Retention	445,430.00
65	14-May-18	Volcanic Plumbing Works Job No.10024A Retention	584,985.00
66	11-Jun-18	KEMFRI FT18162J7NDF	1,063,740.00
67	31-Aug-18	Salary Deductions	350.00
68	5-Sep-18	Salary Deductions	50.00
69	11-Sep-18	Salary Deductions	21,200.00
70	3-Oct-18	Salary Deductions	24,550.00
71	30-Oct-18	Salary Deductions	22,250.00
72	10-Dec-18	Salary Deductions	22,950.00
73	10-Dec-18	RTGS KCB	105,654.00
74	18-Dec-18	RTGS	437,776.00
75	21-Dec-18	Salary Deductions	23,250.00
76	11-Jan-19	NATIONAL BANK- KEMFRI	9,383,523.05
77	29-Jan-19	Salary Deductions	350.00
78	26-Feb-19	TFRS	365,350.00
79	28-Feb-19	Salary Deductions	350.00
80	1-Mar-19	TFRS	2,100.00
81	7-Mar-19	TFRS	300.00
82	1-Apr-19	Salary Deductions	350.00
83	1-Apr-19	TFRS	300.00
84	5-Apr-19	NATIONAL BANK- KEMFRI	10,773,723.00
85	13-Jun-19	Salary Deductions	22,200.00
86	1-Jul-19	Salary Deductions	50.00
87	1-Jul-19	Salary Deductions	100.00
88	1-Jul-19	Salary Deductions	200.00
89	31-Jul-19	Unspent Imprest	52,500.00

90	1-Aug-19	Salary Deductions	50.00
91	1-Aug-19	Salary Deductions	100.00
92	1-Aug-19	Salary Deductions	200.00
93	8-Aug-19	Salary Deductions	300.00
94	1-Sep-19	Salary Deductions	50.00
95	1-Sep-19	Salary Deductions	100.00
96	1-Sep-19	Salary Deductions	200.00
97	8-Sep-19	Salary Deductions	300.00
98	2-Oct-19	Salary Deductions	300.00
99	3-Oct-19	Salary Deductions	50.00
100	3-Oct-19	Salary Deductions	100.00
101	3-Oct-19	Salary Deductions	200.00
102	30-Oct-19	Salary Deductions	300.00
103	1-Nov-19	Salary Deductions	50.00
104	1-Nov-19	Salary Deductions	100.00
105	1-Nov-19	Salary Deductions	200.00
106	6-Nov-19	Blue Pacific	200,470.00
107	6-Nov-19	Taman General Investment Ltd.	294,900.00
108	6-Nov-19	Muga Electricals	310,450.00
109	6-Nov-19	Resco Construction Ltd	324,289.40
110	6-Nov-19	Khalid & Company Ltd	324,289.40
111	6-Nov-19	Ganuni Construction	423,089.40
112	6-Nov-19	Bura High Tech Const. Co	528,384.60
113	6-Nov-19	Bura High Tech Const. Co	611,232.00
114	6-Nov-19	Plan & Trend EA Ltd	661,436.60
115	6-Nov-19	Octagon Builders	727,503.00
116	6-Nov-19	Jyan Construction	1,889,908.30
117	6-Nov-19	Centurion Engineers	4,700,000.00
118	28-Nov-19	Salary Deductions	50.00
119	28-Nov-19	Salary Deductions	100.00
120	28-Nov-19	Salary Deductions	200.00
121	28-Nov-19	Salary Deductions	300.00
122	28-Nov-19	Centurion Engineers	6,775,726.60
123	24-Dec-19	Salary Deductions	300.00
124	24-Dec-19	Salary Deductions	50.00
125	24-Dec-19	Salary Deductions	100.00
126	24-Dec-19	Salary Deductions	200.00
127	27-Dec-19	Boon Contractors	65,713.20
128	14-Jan-20	PS State Dep.of Crop	30,137.00
129	28-Jan-20	Muga Electricals	51,592.10
130	28-Jan-20	Boon Contractors	101,749.00
131	28-Jan-20	Muga Electricals	119,078.30
132	28-Jan-20	Insta Pump Engineers	219,926.40
133	28-Jan-20	Octagon Builders	228,638.00
134	28-Jan-20	Sasah Contractors	625,879.80
135	28-Jan-20	Attomic Electricals	736,973.25
136	28-Jan-20	Jyan Construction	1,801,173.35

137	28-Jan-20	Seven Fourteen Ltd	4,245,760.00
138	30-Jan-20	Centurion Engineers	2,400,000.00
139	31-Jan-20	Kerugoya Welfare	30.00
140	31-Jan-20	Fisheries Staff Homa Bay	80.00
141	31-Jan-20	SDS Welfare Association	180.00
142	6-Feb-20	Attomic Electricals	674,346.40
143	6-Feb-20	Saxon Investment	2,204,445.00
144	28-Feb-20	Kerugoya Welfare	30.00
145	28-Feb-20	Fisheries Staff Homa Bay	80.00
146	28-Feb-20	SDS Welfare Association	180.00
147	2-Mar-20	Salary Deductions	280.00
148	4-Mar-20	Khalid & co.	417,316.05
149	4-Mar-20	PS State Dep.of Crop	2,057,799.05
150	6-Mar-20	Blue Pacific	232,885.00
151	17-Mar-20	Bura Hightech Construction	408,057.80
152	17-Mar-20	National Treasury MSOP	379,850.00
153	25-Mar-20	Salary Deductions	280.00
154	25-Mar-20	Kerugoya Welfare	30.00
155	25-Mar-20	Fisheries Staff Homa Bay	80.00
156	25-Mar-20	SDS Welfare Association	180.00
157	1-Apr-20	Anthopi Mech. Eng. Services	236,991.15
158	3-Apr-20	Centurion Engineers	2,319,273.40
159	23-Apr-20	Bura Hightech Construction	356,147.50
160	23-Apr-20	Ganuni Construction	522,598.10
161	7-May-20	Kerugoya Welfare	30.00
162	7-May-20	Fisheries Staff Homa Bay	80.00
163	7-May-20	SDS Welfare Association	180.00
164	12-May-20	Salary Deductions	280.00
165	4-Jun-20	Salary Deductions	280.00
166	10-Jun-20	Kerugoya Welfare	50.00
167	10-Jun-20	Fisheries Staff Homa Bay	100.00
168	10-Jun-20	SDS Welfare Association	200.00
169	10-Jun-20	Salary Deductions	200.00
170	12-Jun-20	Kerugoya Welfare	30.00
171	12-Jun-20	Fisheries Staff Homa Bay	80.00
172	12-Jun-20	SDS Welfare Association	180.00
173	22-Jun-20	Kerugoya Welfare	30.00
174	22-Jun-20	Fisheries Staff Homa Bay	80.00
175	22-Jun-20	SDS Welfare Association	180.00
176	23-Jun-20	Octagon Builders	428,682.00
177	23-Jun-20	Plan & Trend EA Ltd	458,440.00
178	25-Jun-20	Elecroserve Ltd	24,976.00
179	25-Jun-20	Resco Construction	300,666.95
180	25-Jun-20	Dantax Enterprises Ltd	1,013,117.70
181	26-Jun-20	Salary Deductions	280.00
182	30-Jun-20	Ganuni Construction	310,456.00
183	30-Jun-20	Tamam General Investment	627,955.50

184	30-Jun-20	Seven Fourteen Ltd	1,187,420.00
185	30-Jun-20	Muga Electrical Engineering	64,984.00
186	30-Jun-20	Muga Electrical Engineering	83,441.10
187	30-Jun-20	Tamam General Investment	325,434.50
188	30-Jun-20	Jyan Construction	3,622,779.70
189	30-Jun-20	Saxon Investment	4,259,995.00
190	30-Jun-20	Jyan Construction	6,547,000.00
191	10-Aug-20	Salary Deductions	80.00
192	10-Aug-20	Salary Deductions	180.00
193	4-Sep-20	Salary Deductions	80.00
194	4-Sep-20	Salary Deductions	180.00
195	10-Sep-20	TRFS Payments	506,400.00
196	5-Oct-20	Salary Deductions	80.00
197	5-Oct-20	Salary Deductions	180.00
198	28-Oct-20	Salary Deductions	80.00
199	28-Oct-20	Salary Deductions	180.00
200	2-Dec-20	Salary Deductions	80.00
201	2-Dec-20	Salary Deductions	180.00
202	2-Dec-20	Salary Deductions	81,533.75
203	18-Dec-20	Retention	351,893.50
204	29-Dec-20	Salary Deductions	30.00
205	29-Dec-20	Salary Deductions	80.00
206	29-Dec-20	Salary Deductions	180.00
207	29-Dec-20	Salary Deductions	81,533.75
208	25-Jan-21	Retention	142,755.00
209	25-Jan-21	Retention	307,603.70
210	25-Jan-21	Retention	307,756.10
211	25-Jan-21	Retention	1,175,000.00
212	3-Feb-21	Salary Deductions	30.00
213	3-Feb-21	Salary Deductions	80.00
214	3-Feb-21	Salary Deductions	180.00
215	3-Feb-21	Salary Deductions	81,533.75
216	4-Mar-21	Salary Deductions	30.00
217	4-Mar-21	Salary Deductions	80.00
218	4-Mar-21	Salary Deductions	81,533.75
219	29-Mar-21	Salary Deductions	80.00
220	3-May-21	Salary Deductions	80.00
221	31-May-21	Salary Deductions	80.00
222	28-Jun-21	Salary Deductions	80.00
		TOTAL	93,708,071.00

STATE DEPARTMENT FOR FISHERIES AQUACULTURE AND THE BLUE ECONOMY
DEPOSIT RECEIPTS 2020 2021

RECEIPTS 2020 2021				
1	10-Aug-20	FT20223Q4W6H	Salary Deductions	80
2	10-Aug-20	FT202231DFWS	Salary Deductions	180
3	4-Sep-20	FT20248T4NR4	Salary Deductions	80
4	4-Sep-20	FT20248LXL1H	Salary Deductions	180
5	10-Sep-20	FT20254RNBOW	TRFS Payments	5,000,000.00
6	5-Oct-20	FT202790152C	Salary Deductions	80
7	5-Oct-20	FT20279SNTVS	Salary Deductions	180
8	28-Oct-20	FT20302XY7PB	Salary Deductions	80
9	28-Oct-20	FT20302Q48G2	Salary Deductions	180
10	2-Dec-20	FT20337S1C3B	Salary Deductions	80
11	2-Dec-20	FT203373KXQG	Salary Deductions	180
12	2-Dec-20	FT20337NF1NW	Salary Deductions	81,533.75
13	18-Dec-20	FT20353RBT6B	Retention	351,893.50
14	29-Dec-20	FT203642G7Z1	Salary Deductions	30
15	29-Dec-20	FT2036404G1F	Salary Deductions	80
16	29-Dec-20	FT20364MW9XB	Salary Deductions	180
17	29-Dec-20	FT20364ZW901	Salary Deductions	81,533.75
18	25-Jan-21	FT21025FXLBH	Retention	142,755.00
19	25-Jan-21	FT21025ZSG4L	Retention	307,603.70
20	25-Jan-21	FT21025RTDRW	Retention	307,756.10
21	25-Jan-21	FT21025J14ZM	Retention	1,175,000.00
22	3-Feb-21	FT21034MVDCY	Salary Deductions	30
23	3-Feb-21	FT210342VZ6C	Salary Deductions	80
24	3-Feb-21	FT21034VLZ58	Salary Deductions	180
25	3-Feb-21	FT2103416X1H	Salary Deductions	81,533.75
26	4-Mar-21	FT21063HV48Q	Salary Deductions	30
27	4-Mar-21	FT2106313YSQ	Salary Deductions	80
28	4-Mar-21	FT21063SV3LJ	Salary Deductions	81,533.75
29	29-Mar-21	FT210884LY13	Salary Deductions	80
30	3-May-21	FT21123MN8Z7	Salary Deductions	80
31	31-May-21	FT21151JTSDW	Salary Deductions	80
32	28-Jun-21	FT21179C074W	Salary Deductions	80
			Totals	7,613,453.30

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

DEPOSIT SUMMARY 2020 2021

	AMT. (KSHS)
Deposit and Retention as at 1st July 2020 (A)	107,350,162.85
Deposit and Retention held during the year (B)	7,613,453.30
Deposit and Retention paid during the year (C)	(21,255,545.15)
Net Changes In Account Receivables	93,708,071.00

Appendix C

STATE DEPARTMENT FOR FISHERIES AQUACULTURE AND THE BLUE ECONOMY
DEPOSIT AND RETENTION PAID DURING THE YEAR 2020 2021

1	8-Dec-20	FT20343WNWNZ	DAYERN ENTERPRISES	1,988,916.80
2	24-Dec-20	FT20359367WS	RICHARD OTIENO AGUKO	44,100.00
3	24-Dec-20	FT2035921VBX	JOSEPH KUGUMA NJUGUNA	44,800.00
4	24-Dec-20	FT2035918J69	MATHEW MWIKYA MAWEU	78,000.00
5	24-Dec-20	FT20359FN4T1	JOSEPH MWANGI KAMAU	78,000.00
6	24-Dec-20	FT203596R81V	ALFRED MUHINDI OKELLO	78,000.00
7	24-Dec-20	FT203591D0X0	MERCY WAMBUI KAMAU	84,100.00
8	24-Dec-20	FT20359C6QHJ	MARTIN KANYUAIGWA WAMWEA	98,000.00
9	24-Dec-20	FT20359G5H5H	WALA JOSEPH MAHONGAH	98,000.00
10	24-Dec-20	FT2035955N9L	HENRY HUDSON OBANYI ONDARA	98,000.00
11	24-Dec-20	FT20359K5VP2	ISAAC WAFULA WAMALWA	98,000.00
12	24-Dec-20	FT203599TGXR	FARRAH MOHAMED KASSIM	117,600.00
13	24-Dec-20	FT203595962Z	JOEL MUTISO NZYOKA	342,300.00
14	24-Dec-20	FT2035987NRN	GLADYS MUTHONI NGUMBA	380,100.00
15	30-Dec-20	FT20365XMW3N	COMPUTERWAYS LIMITED	503,600.00
16	6-Jan-21	FT21006ZP78Q	RUTH BAHATI MULWA	10,500.00
17	6-Jan-21	FT21006N2MWC	CATHERINE WAITHERA NJONJO	14,700.00
18	6-Jan-21	FT21006VHJCJ	MUSYOKI KATIKU	14,700.00
19	6-Jan-21	FT210062V845	JOHN WAWERU KAHARE	14,700.00
20	6-Jan-21	FT210065RGRL	PAUL NJOMO NJOKA	14,700.00
21	6-Jan-21	FT21006C1TG7	JOSEPH KUGUMA NJUGUNA	14,700.00
22	6-Jan-21	FT210066VPGM	JEMIMA WANJIKU MBUI	25,200.00
23	6-Jan-21	FT21006RNN8N	MARTIN KAMAU MUTUGA	25,200.00
24	6-Jan-21	FT21006HH8Y4	CHARLES MUTABARI RUKUNGA	25,200.00
25	6-Jan-21	FT21006W6920	ANNAH MONGARE NUNDA	25,200.00
26	6-Jan-21	FT210060WJTR	ISAAC BARASA WAFULA	25,200.00
27	6-Jan-21	FT21006KK63R	CHARLES WATHIGA KIMANI	25,200.00
28	6-Jan-21	FT21006KP003	MATHEW MWIKYA MAWEU	25,200.00
29	6-Jan-21	FT21006HBGM8	JACKSON MATHENGE MUTURI	25,200.00
30	6-Jan-21	FT2100653VYC	RACHEL UNDUSU ASEYO	25,200.00
31	6-Jan-21	FT21006ZMKD9	NGOSI MUTHOKA NICHOLAS	25,200.00
32	6-Jan-21	FT210067GJJC	POLINE MUKWANJAGI NYAGA	25,200.00
33	6-Jan-21	FT21006NH3Q8	JOSEPH MWANGI KAMAU	25,200.00
34	6-Jan-21	FT21006RJOG1	JOSEPH MUTUKU KATUMO	31,500.00
35	6-Jan-21	FT21006VG15F	MARTIN KANYUAIGWA WAMWEA	37,800.00
36	6-Jan-21	FT21006BV8LD	VINCENT ODHIAMBO OGWANG	42,000.00
37	6-Jan-21	FT21006GPLXV	MICHENI JAPHET NTIBA	43,800.00
38	6-Jan-21	FT2100684PH5	LUCY AYUGI OBUNGU	63,000.00
39	6-Jan-21	FT2100630YJV	DANIEL NDUNGU MUNGAI	63,000.00
40	6-Jan-21	FT21006NV213	BEATRICE DOROTHY NYANDAT	63,000.00
41	6-Jan-21	FT21006XYVVK	IRENE WAMBUGI KAGAI	78,000.00
42	6-Jan-21	FT210060893R	JOSEPHINE OOMA	354,800.00

REPUBLIC OF KENYA

Date 01/7/2021

STATE DEPARTMENT OF FISHERIES

AQUACULTURE AND

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

THE BLUE ECONOMY – Development. A/c No. 1000384085

as at the close of

business on 30TH JUNE 2021

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

MAURICE OKOTH - CHAIRMAN

PETER KAMAU – SECRETARY

RAPHAEL KALEVU - MEMBER

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

at 09.00 am (time) on the 01/7/2021

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

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

had been on hand for more than 14 days prior to the date of the survey.

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

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

Cash on hand	(Shs.	NIL
Bank balance	Shs.	53,033.00

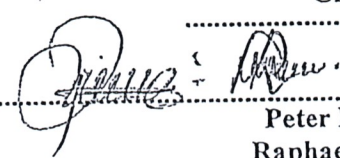
The Bank Certificate of Balance showed a sum of Shs. Thirty four million, one hundred twenty five
Thousand five hundred and cts Forty five (shs. 34,125,597 45
ninety seven cts

Standing to the credit of the account on 30TH JUNE 2021

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


Chairman

Date 01/7/2021


Peter Kamau- Secretary
Raphael Kalevu-Member
Members of the Board

Date 01/7/2021

STATE DEPARTMENT OF FISHERIES,
AQUACULTURE AND

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

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

as at the close of

business on 30TH JUNE 2021

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

MAURICE OKOTH - CHAIRMAN

PETER KAMAU – SECRETARY

RAPHAEL KALEVU - MEMBER

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

at 09.00 am (time) on the 01/7/2021

Notes	(Shs.	116,450.00
Silver	Shs.	8.00
copper	Shs.	0.40
Cheques (as per details on reverse)	Shs.	NIL

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

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE 2021

Cash on hand	(Shs.	116,458.40
Bank balance	Shs.	515,994.45

The Bank Certificate of Balance showed a sum of Shs. Forty Five million four hundred eighty seven
Thousand nine hundred cts Eighty (shs. 45,487,955 80
and fifty five cts

Standing to the credit of the account on 30TH JUNE 2021

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

Chairman

Date 01/7/2021

Peter Kamau- Secretary
Raphael Kalevu-Member
Members of the Board

REPUBLIC OF KENYA

Date 01/7/2021

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

STATE DEPARTMENT OF FISHERIES,
AQUACULTURE AND

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

as at the close of

business on 30TH JUNE 2021

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

MAURICE OKOTH - CHAIRMAN

PETER KAMAU – SECRETARY

RAPHAEL KALEVU - MEMBER

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

at 09.00 am (time) on the 01/7/2021

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

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

had been on hand for more than 14 days prior to the date of the survey.

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

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

Cash on hand	(Shs.	NIL
Bank balance	Shs.	93,708,070.95

The Bank Certificate of Balance showed a sum of Shs. Ninety three million seven hundred and eight
Thousand and seventy cts Ninety five (shs. 93,708,070 cts 95

Standing to the credit of the account on 30TH JUNE 2021

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



Chairman

Date 01/7/2021




Peter Kamau- Secretary
Raphael Kalevu-Member
Members of the Board

40	28/5/2021	Sharol network Limited	2260	Supply of office Stationery	230,400.00	-	230,400.00
41	28/5/2021	Danapa Suppliers	2262	Supply of Tonners	300,000.00	-	300,000.00
42	28/5/2021	Syltrace Enterprises	2258	Supply of Tonners	230,000.00	-	230,000.00
43	28/5/2021	Nganawa traders	2259	Supply of binding machine	150,000.00	-	150,000.00
44	28/5/2021	Salama Advertising	2257	Supply of Tonners	379,500.00	-	379,500.00
45	28/5/2021	Deboma agencies	2256	Supply of Extention cables and stationery	412,000.00	-	412,000.00
46	27/4/2021	Millyman General supplies	2254	Supply of Executive chairs	98,500.00	-	98,500.00
47	28/4/2021	Sky Extra Tours	2196	Provision of Air Tickets	326,990.00	-	326,990.00
48	15/3/2021	Sky Extra Tours	2172	Provision of Air Tickets	35,950.00	-	35,950.00
49	15/3/2021	Attic Tours and Travel	2174	Provision of Air Tickets	28,720.00	-	28,720.00
50	10/3/2021	Attic Tours and Travel	2176	Provision of Air Tickets	99,270.00	-	99,270.00
51		Sky Extra Tours	2177	Provision of Air Tickets	29,800.00	-	29,800.00
52	24/9/2020	Asum products and services	1402	Supply of Tonners	99,000.00	-	99,000.00
53	16/10/2020	Asum products and services	1797	Supply of Tonners	58,000.00	-	58,000.00
54	8/6/2021	Dairy training institute		provision of Conference Facilities	122,250.00	-	122,250.00
55	28/4/2021	Attic Tours and Travel		Provision of Air Tickets	38,930.00	-	38,930.00
56	15/3/2021	Angani Tours and travel		Provision of Air Tickets	34,935.00	-	34,935.00
57	15/3/2021	Sky Extra Tours		Provision of Air Tickets	108,782.00	-	108,782.00
58	15/3/2021	Sky Extra Tours		Provision of Air Tickets	31,400.00	-	31,400.00
59	21/1/2021	Levin Services	2011	supply of fingerlings	15,000,000.00	-	15,000,000.00
60	23/12/2020	Isuzu East Africa	1147	Supply of Motor Vehicles	26,065,000.00	-	26,065,000.00
61	21/1/2021	Attic Tours and Travel	2053	Provision of Air Tickets	104,240.00	-	104,240.00
62	8/6/2021	Frenac Enterprises		Supply of Office Reception Counter	750,000.00	-	750,000.00
63	10/11/2020	Pago Airways	1533	Supply of Air Tickets	275,920.00	-	275,920.00
64	8/10/2020	Pago Airways	317	Supply of Air Tickets	91,680.00	-	91,680.00
65	6/10/2020	Pago Airways	325	Supply of Air Tickets	304,855.00	-	304,855.00
66	2/10/2020	Attic Tours and Travel	482	Supply of Air Tickets	55,110.00	-	55,110.00
67	8/6/2021	Ditech Enterprises		Supply of Office Furniture	457,370.00	-	457,370.00
68	8/6/2021	Kalinet Enterprises		Supply of Fireproof Cabinet	229,600.00	-	229,600.00
69	14/1/2021	Reef Hotel	1137	provision of Conference Facilities	546,000.00	-	546,000.00
70	6/10/2020	Dawin Tours	483	Supply of Air Tickets	375,550.00	-	375,550.00
71	13/10/2020	Swot Networking Agencies	481	Supply of Tonners	400,500.00	-	400,500.00
72	7/10/2020	Zipjoe Agencies	477	Supply of Air Tickets	38,790.00	-	38,790.00
73	13/10/2020	Joely General Supplies	479	Supply of Surgical Face Masks	237,500.00	-	237,500.00

74	13/10/2020	Kenya Bureau OF standards	474	Payment for ISO/IEC 2700:2013 ISMS	469,800.00	-	469,800.00
75	10/11/2020	Ezakarina Company	679	Supply of Hand Sanitisers and face masks	629,500.00	-	629,500.00
76	21/10/2020	Twera Enterprises	466	Payment for Publishing printing brochures	300,000.00	-	300,000.00
77	21/10/2020	Riverbed Agencies	475	Supply of Tonners	270,000.00	-	270,000.00
78	13/10/2020	Haddie Supplies	680	Supply of Surgical Face Masks	450,000.00	-	450,000.00
79	13/10/2020	Amsun Products	786	Supply of Tonners	46,000.00	-	46,000.00
80	22/6/2020	Computerways ltd	2004	supply of multifunctional printers scanners	147,204.00	-	147,204.00
81	28/4/2021	Mawenzi Hotels	2195	provision of Conference Facilities	700,000.00	-	700,000.00
82	15/10/2020	Sun Africa Hotels	1405	provision of Conference Facilities	781,875.00	-	781,875.00
83	8/3/2021	Sarova Whitesands Beach	1401	provision of catering services	3,280,000.00	-	3,280,000.00
84	30/6/2021	Florex Logistics	1208	Supply of Tonners	170,000.00	-	170,000.00
85	30/6/2021	Gipams Resolution		Supply of Tonners	191,500.00	-	191,500.00
86	30/6/2021	Nyakenya Supplies	1213	Supply of Tonners	480,000.00	-	480,000.00
87	30/6/2021	Jayvane Investments	1214	Supply of conquerer printing papers	190,920.00	-	190,920.00
88	23/6/2021	Brain Renaissance Malgam	1216	Supply of fish Hatcheris fingerlings	993,600.00	-	993,600.00
89	30/6/2021	Haidel Ventures	1207	Supply of office Stationery	75,000.00	-	75,000.00
90	30/6/2021	Abbitutex Ventures	1212	Supply of stationery cleaning Materials	155,140.00	-	155,140.00
91	30/6/2021	Davil Traders	1205	Supply of office furniture and Equipments	981,650.00	-	981,650.00
92	30/6/2021	Alimbek General Services	1210	supply of branded caps	95,000.00	-	95,000.00
93	30/6/2021	Vivvy Traders	1209	supply of round neck T-Shirts publication	150,000.00	-	150,000.00
		Total			83,979,721.00		83,979,721.00
		RECURRENT					
94	9/2/2021	Attic Tours and Travel	2102	Provision of Air Tickets	60,850.00	-	60,850.00
95	9/2/2021	Attic Tours and Travel	2063	Provision of Air Tickets	21,620.00	-	21,620.00
96	9/2/2021	Angani Tours and travel	2031	Provision of Air Tickets	16,315.00	-	16,315.00
97	28/4/2021	Angani Tours and travel	2274	Provision of Air Tickets	41,710.00	-	41,710.00
		Total			140,495.00		140,495.00
		GRAND TOTAL			144,392,696.51		144,392,696.51

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

Summary Table 3: Detailed Schedule of Pending Bills

S/NO	Date	General Suppliers Supplier/Contractor	PV NO.	Nature of Goods/Services	Amount (Kshs)	Amount Paid(Kshs)	Outstanding Amount(Kshs)
1	24/2/2020	Attic tours and travel	3017	Provision of Air Tickets	30,500.00	-	30,500.00
2	10/11/2020	Attic tours and travel	1334	Provision of Air Tickets	38,200.00	-	38,200.00
3	11/6/2020	Attic tours and travel	306	Provision of Air Tickets	67,585.00	-	67,585.00
4	6/10/2020	Daily Training Institute	319	Provision of Conference Facilities	195,000.00	-	195,000.00
5	6/10/2020	Daily Training Institute	320	Provision of Conference Facilities	228,000.00	-	228,000.00
6	10/11/2020	Attic tours and travel	1331	Provision of Air Tickets	192,445.00	-	192,445.00
7	8/3/2021	Attic tours and travel	1339	Provision of Air Tickets	38,500.00	-	38,500.00
8	10/3/2020	Attic tours and travel	1333	Provision of Air Tickets	33,960.00	-	33,960.00
9	10/11/2020	Attic tours and travel	1332	Provision of Air Tickets	697,125.00	-	697,125.00
10	16/6/2020	Attic tours and travel	681	Provision of Air Tickets	38,200.00	-	38,200.00
11	10/11/2020	Attic tours and travel	1330	Provision of Air Tickets	57,630.00	-	57,630.00
12	10/11/2020	Primate Tours	1328	Provision of Air Tickets	130,600.00	-	130,600.00
13	10/11/2020	Linga Longa Holidays	1337	Provision of Air Tickets	100,950.00	-	100,950.00
14	10/11/2020	Attic tours and travel	1134	provision of air tickets	55,660.00	-	55,660.00
15	13/10/2020	Attic tours and travel	466	Provision of Air Tickets	26,600.00	-	26,600.00
16	21/10/2020	Attic tours and travel	476	Provision of Air Tickets	38,500.00	-	38,500.00
17	10/11/2020	Attic tours and travel	1335	Provision of Air Tickets	29,560.00	-	29,560.00
18	21/11/2019	Attic tours and travel	1400	Provision of Air Tickets	159,400.00	-	159,400.00
19	10/2/2021	Attic tours and travel	1138/1	Provision of Air Tickets	38,500.00	-	38,500.00
20	28/5/2021	Barnasil Investment	2238	Supply of office stationery	441,000.00	-	441,000.00
21	27/4/2021	Angani tours and travel	2275	Provision of Air Tickets	162,300.00	-	162,300.00
22	28/4/2021	Sky Extra tours	2390	Provision of Air Tickets	28,800.00	-	28,800.00
23	28/4/2021	Sky Extra tours	2389	Provision of Air Tickets	34,450.00	-	34,450.00
24	17/4/2021	Flight Centre Travel	1381	Provision of Air Tickets	10,600.00	-	10,600.00
25	28/4/2021	Pride Inn Flamingo Beach Resort	2271	Provision of Conference Facilities	615,500.00	-	615,500.00
26	28/4/2021	Angani tours and travel	2276	Provision of Air Tickets	57,335.00	-	57,335.00
27	28/4/2021	Attic tours and travel	2198	Provision of Air Tickets	36,700.00	-	36,700.00
28	10/11/2020	Linga Longa Holidays	1136	Provision of Air Tickets	70,600.00	-	70,600.00
29	10.11/2020	Ellabell Agencies	1406	Provision of Air Tickets	79,985.00	-	79,985.00
30	10/11/2020	Pago Airways	1139	Provision of Air Tickets	29,850.00	-	29,850.00
31	10/11/2020	Pago Airways	1329	Provision of Air Tickets	91,622.00	-	91,622.00

	M/S Seven Fourteen Limited	Rehabilitation works at Mulukoba Landing Site	4,809,748.00	-	4,809,748.00
	Total		11,572,345.85	-	11,572,345.85
	TOTAL		103,684,366.75	-	103,684,366.75
	GRAND TOTAL		108,029,468.75		108,029,468.75

SUMMARY	88,465,318
Supply of Services	163,956,847.26
Construction of Buildings	252,422,165
GRAND TOTAL	

KENYA MARINE AND FISHERIES RESEARCH INSTITUTE

STATE DEPT. OF FISHERIES

Telephone 020-8021560/1

020-2353904

Mobile: 0712003853

FAX: 020-2353226

E-mail: director@kmfri.co.ke

When replying please quote

Ref. no. and date:

If calling or telephoning ask

For: CPA Abraham Kagwima

Please address your reply to:

The DIRECTOR

172 SEP 2021



MINISTRY OF AGRICULTURE
LIVESTOCK & FISHERIES
STATE DEPARTMENT FOR FISHERIES
AND THE BLUE ECONOMY
563 02 SEP 2021
RECEIVED
PRINCIPAL SECRETARY

HEADQUARTERS
P.O. Box 81651
MOMBASA
KENYA

REF: KMF/CON/AD/53/XL.VII/29

Date: 1st SEPTEMBER 2021

Principal Secretary
Ministry of Agriculture, Livestock, Fisheries and Cooperatives
The State Department for Fisheries, Aquaculture & the Blue Economy
Kilimo House, Cathedral Road
P.O. Box 58187 - 00200
NAIROBI

Handwritten signatures and initials: SF, Conf, 19/9/21, 2

RE: CONFIRMATION OF AMOUNTS DISBURSED BY STATE DEPARTMENT FOR FISHERIES,
AQUACULTURE AND THE BLUE ECONOMY FOR FY 2020/2021 TO KMFRI AS AT 30 JUNE 2021

The management Kenya Marine and Fisheries Research Institute wishes to confirm the amounts
disbursed to the institute as at 30th June 2021 was as tabulated in the table attached overleaf.

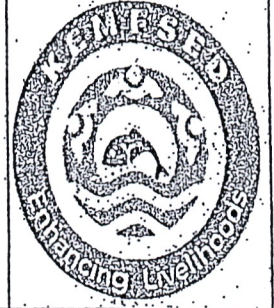
This is to request you to verify the amount disbursed to KMFRI with the amounts you disbursed as
indicated in column E in the table below.

CPA Abraham Kagwima
For: DIRECTOR GENERAL /CEO- KMFRI

Handwritten notes: 11 HAU - SD FARPE, Pse tua, 03/09/21



Kenya Marine Fisheries Socioeconomic Development
Project (KEMFSED)
P.O. Box 58187-00200
NAIROBI



Office of the National Project Coordination Unit

INTERNAL MEMO

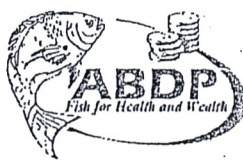
To: Principal Secretary
From: Project Coordinator
Ref: MOALF/SDFBE/KEMFSED/6 Vol.I
Date: 3rd September, 2021

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

Kenya Marine Fisheries and Socio-Economic Project (KEMFSED) is a project under the State Department for Fisheries, Aquaculture and the Blue Economy funded jointly by the Government of Kenya and the World Bank. The Project has received a total budget of Kes. 639,939,594.20 (Six Hundred and Thirty Nine Million, Nine Hundred and Thirty Nine Thousand, Five Hundred and Ninety Four, Twenty Cents only) from the SDFA&BE for the Financial Year 2020/2021.

This is to bring to your attention the amounts of exchequer received for the Financial Year 2020/2021.

Beatrice Nyandat
PROJECT COORDINATOR



Investing in rural people

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

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Regional Office: Pipeline Road, Kisumu

When replying please quote:

REF: MOALF/SDFA&BE/ABDP/APPTMS/LM/ 08-21

1st September, 2021

The Principal Secretary

State Department for Fisheries, Aquaculture and the Blue Economy

P.O. Box 58187 - 00200

Kilimo House

NAIROBI

Attn: Principal Accountant

**RE: CONFIRMATION ON FUNDS RECEIVED FROM THE GOVERNMENT FOR THE
F/Y 2020-2021**

Reference is made to your communication earlier on the above named subject.

I wish to confirm that the Aquaculture Business Development Programme has received a total of Ksh. 788,607,763 from the GoK during the financial year 2020/2021.

Yours Sincerely,

Sammy Macaria
Programme Coordinator

DISTRICT SUSPENCE F/Y 2020-2021

Description	Amount
B/F	9,209,174.00
AIE UNSPENT BALANCE	4,804,576.00
AIE SAGANA (Budget Cut)	8,500,000.00
AIE Interior (Budget Cut)	7,000,000.00
AIE KMFRI (Budget Cut)	891,600.00
Total	30,405,350.00