

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	
DATE: 15 OCT 2020	DAY: THURSDAY
TABLED BY:	LEADER OF THE MAJORITY
CLERK OF THE PARLIAMENT	OF R. K. TIAMPATI

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR FISHERIES,
AQUACULTURE AND THE BLUE ECONOMY

FOR THE YEAR ENDED
30 JUNE, 2019



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

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

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I. 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 and Fisheries, who is responsible for the general policy and strategic direction of the entity. *The State Department is comprised of General Administration Department and three technical directorates which are Policy Research and Regulations; Fisheries Resource Development and Marketing; and Aquaculture Technology Development.*

Our vision is to have a secure and wealthy nation anchored on an innovative, commercially oriented and competitive agricultural sector. The mission is to improve the livelihood of Kenyans and ensure food and nutrition security through creation of an enabling environment and ensuring sustainable natural resource management. The entity's mandate is to coordinate the development of policy, legal regulatory and institutional framework of fisheries resources, aquaculture and the blue economy management and development. The core values are Professionalism, integrity, efficiency and responsiveness, partnership and gender equity and core functions as per the enabling law of the Ministry, State Department or Commission.

(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 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Prof. Micheni Japhet Ntiba, PhD DBA CBS
2.	Director General – Kenya Fisheries Service	Mrs Susan Imende
3.	Director of Fisheries Resource Development and Marketing	Ms Lucy Obungu
4.	Director of Aquaculture Technology Development	Mr. Sammy Macharia
5.	Assistant Accountant General	CPA James Thuita
6.	Chief Finance Officer	Mr. Sephone Ombachi
7.	Director Human Resource Management	Mr. Sylvester Bolo

(d) Fiduciary Oversight Arrangements

- 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 (2018/2019), the PFM Regulations covering the State Departments' Audit Committee has been finalised and approved by Parliament for effective application as required.

- Parliamentary committee activities

The Ministry handled various issues at both 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

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Moi Avenue
P O Box 30084
GPO 00100
Nairobi, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2019

**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT
FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY**

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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, 2019

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 4 to 23, which comprise the statement of assets and liabilities as at 30 June, 2019 and the statement of receipts and payments, statement of cash flows, summary statement of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Fisheries, Aquaculture and the Blue Economy as at 30 June, 2019, 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. Financial Statements Inaccuracies

1.1 Cash and Cash Equivalent

The statement of assets and liabilities reflects cash and cash equivalents balances of Kshs.62,171,105 made up of bank balances of Kshs.61,868,827 held in four (4) bank accounts and cash in hand balances of Kshs.302,278 as shown under Note 9A and 9B to the financial statements. However, the revised IFMIS Trial Balance reflects credit balances for recurrent, development and deposit bank accounts of Kshs.264,641,258, Kshs.634,330,805 and Kshs.89,130,208 respectively. Further, the Central Bank of Kenya Account No. 30861002 reflects an amount of Kshs.28,957,192 while the same has not been reflected in the IFMIS Trial Balance. In addition, cash in hand balance of Kshs.302,278 differ with the IFMIS Trial Balance figure of Kshs.1,637,691,980 by an amount of Kshs.1,637,389,702.00 as summarized below;

	Revised Financial Statements	Revised IFMIS Trial Balance	Variance
Account	Kshs.	Kshs.	Kshs.
Recurrent Bank Balance	61,801	(264,579,457)	264,641,258
Development Bank Balance	942,373	(634,330,805)	635,273,178
Deposit Bank Balance	31,907,461	(89,130,208)	121,037,669
Central Bank of Kenya Account No.30861002	28,957,192	0	28,957,192
Total bank balances	61,868,827		
Cash in hand	302,278	(1,637,691,980)	1,637,389,702

The variances have not been reconciled casting doubt on the accuracy and completeness of cash and cash equivalents balance of Kshs.62,171,105 as at 30 June, 2019.

1.2 Other Inaccuracies between the Financial Statements and the Trial Balance

Further comparison between the financial statements and the supporting trial balance revealed variances of Kshs.615,399,024 which were not explained or reconciled as analysed below; -

Details	Financial Statements	IFMIS Trial Balance	Variance
	Kshs.	Kshs.	Kshs.
System Required Liabilities	0	(8,029,677)	8,029,677
Cash Clearing Account	0	(607,369,347)	607,369,347
Total Variance	0	(615,399,024)	615,399,024

In the circumstances, the accuracy of the financial statements for the year ended 30 June, 2019, could not therefore be confirmed.

2. Unsupported expenditure

The statement of receipts and payments reflects an amount of Kshs.641,394,950 under use of goods and services. As disclosed under Note 4 to the financial statements, the amount includes Kshs.11,295,260 relating to rentals of produced assets. The expenditure of Kshs.11,295,260 relates to the amount paid for office space at 13th Floor of the National Hospital Insurance Fund (NHIF) Building for the Kenya Fisheries Service (KFS) for the financial year 2018/2019 and the last two quarters of the financial year 2017/2018.

However, out of the total expenditure of Kshs.11,295,260, only an amount of Kshs.4,428,147 relating to the occupancy period for two quarters effective from 01 February to 30 April, 2018 and 01 May to 31 July, 2018 were supported with documentary evidence of cash book entries and payment vouchers maintained by the State Department for Fisheries, Aquaculture and the Blue Economy. The remaining amount of Kshs.6,867,113, though traceable from the IFMIS records was not supported with documentary evidence such as payment vouchers.

An audit verification exercise carried out on 25 November, 2019 revealed that the office space remained unoccupied for twenty-one months from 01 February, 2018 to date and only the boardroom was found to be in use. Although the State Department has explained that the payment was made to reserve the office space and delay in occupancy was occasioned by unavailability of budget to procure furniture, this explanation is not satisfactory in regard to the time and expenditure incurred. This contravenes Regulation 43(d) of Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer to manage, control and ensure that policies are carried out efficiently and wastage of public funds is eliminated.

Consequently, the propriety of the expenditure of Kshs.11,295,260 incurred on rentals of produced assets. 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 in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Pending Accounts Payable

As disclosed in Note 15.1 to the financial statements the State Department had pending bills totalling Kshs.266,319,936 as at 30 June, 2019 which were not settled during the year under review but instead were carried forward to 2019/2020 financial year. Had these bills been settled and the expenditure charged to the relevant items of account for 2018/2019, the statement of receipts and payments for the year ended 30 June, 2019 would have reflected a deficit of Kshs.241,404,953 instead of the surplus of Kshs.24,914,983 now shown.

2.0 Budgetary Performance

During the year under review, the State Department for Fisheries, Aquaculture and the Blue Economy had actual receipts totaling to Kshs.1,363,336,563 against estimated receipts Kshs. Kshs.2,270,260,146 resulting in a shortfall of Kshs. 906,923,583 or 40%. Further, actual expenditure for the year amounted to Kshs.1,338,421,580 against a budget of Kshs.2,200,260,146 resulting in an under expenditure of Kshs.861,838,566 or 39%. Management has attributed the under collection, mainly under proceeds from foreign borrowings, to delay in submission of payment certificate by the project consultants while the underutilization was caused by delay in uploading development budget to the Integrated Financial Management System (IFMIS). The State Department may have failed to achieve its planned development and operational objectives impacting negatively on service delivery to the citizens of Kenya.

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. Procurement of Goods from Unqualified Firms

The statement of receipts and payments reflects an amount of Kshs.641,394,950 under use of goods and services, which includes expenditure relating to routine maintenance services of other assets of Kshs.4,593,482 and specialized materials and services of Kshs.85,445,298 as disclosed in Note 4 to the financial statements. An examination of payment records at the Mombasa Office revealed that a firm was paid Kshs.276,312 for maintenance services that involved fixing of floor tiles and repair of a submersible pump. The firm presented a Tax Compliance Certificate (TCC) number KRANER8309392017 dated 20 September, 2017 whose expiry period was indicated as 22 June, 2019. However, a verification from the KRA website TCC checker shows that the certificate had expired on 19 September, 2018, implying that the compliance certificate was a forgery.

In addition, procurement and payment records show that another firm was issued with a Local Purchase Order number 2466456 dated 29 March, 2019 and paid Kshs.1,130,000 for supply of fishing gears at the Mombasa Office. However, the firm provided an invalid Tax Compliance Certificate number KRAMSN5900842017 which had expired on 06 April, 2018.

These procurements, therefore, contravened Section 55(1)(f) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that a person is eligible to bid for a contract in procurement, only if the person has fulfilled her/his tax obligations.

2. Failure to Observe Two Third (2/3) Basic Salary Rule

The statement of receipts and payments reflects an amount of Kshs.266,783,423 under compensation of employees. As disclosed under Note 3 to the financial statements, the amount includes Kshs.160,955,966 relating to basic salaries for permanent employees. An examination of the payroll from July 2018 to June 2019 of the State Department revealed that fourteen (14) officers were paid net salary totalling Kshs.424,512 while a third (1/3) of their basic salary was totalling Kshs.526,073, resulting in an over deduction of Kshs.101,561. The net salaries were, therefore, less than a third (1/3) of their basic salary contrary to Section C.1(3) of the Public Service Commission - Human Resource Policies and Procedure Manual, which requires public officers not to over-commit their salaries beyond two thirds (2/3) of their basic salaries.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the ability of State Department for Fisheries, Aquaculture and the Blue Economy to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless 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 entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 ability of State Department for Fisheries, Aquaculture and the Blue Economy to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the 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 sustaining 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 for Fisheries, Aquaculture and the Blue Economy 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

06 October, 2020

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019	2017/2018
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	1,321,529,573	2,169,912,905
Proceeds from Foreign Borrowings	2	41,806,990	-
TOTAL REVENUES		1,363,336,563	2,169,912,905
PAYMENTS			
Compensation of Employees	3	266,783,423	275,233,528
Use of goods and services	4	641,394,950	358,032,164
Transfers to Other Government Units	5	107,672,431	1,379,048,665
Other grants and transfers	6	-	17,000,000
Social Security Benefits	7	-	12,588,971
Acquisition of Assets	8	322,570,776	116,378,882
TOTAL PAYMENTS		1,338,421,580	2,158,282,210
SURPLUS/DEFICIT		24,914,983	11,630,695

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 30/09/ 2019 and signed by:



Principal Secretary
Prof. Micheni Japhet Ntiba, PhD DBA CBS



Assistant Accountant General
James W. Thuita
ICPAK Member Number: 3381

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
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VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019	2017/2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	61,868,827	48,528,794
Cash Balances	9B	302,278	25,434
Total Cash And Cash Equivalents		62,171,105	48,554,228
Accounts Receivables - Outstanding Imprest and District Suspence	10	6,510,603	87,558
TOTAL FINANCIAL ASSETS		68,681,709	48,641,786
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	11	31,907,461	36,782,521
NET FINANCIAL ASSETS		36,774,248	11,859,265
REPRESENTED BY			
Fund balance b/fwd	12	11,859,265	33,870,079
Prior year adjustments	13	-	33,641,509
Surplus/Defict for the year		24,914,983	11,630,695
NET FINANCIAL POSSITION		36,774,247	11,859,265

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 30/09/ 2019 and signed by:



Principal Secretary
 Prof. Micheni Japhet Ntiba, PhD DBA CBS



Assistant Accountant General
 James W. Thuita
 ICPAK Member Number: 3381

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
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VII. STATEMENT OF CASHFLOWS

	Note	2018/2019	2017/2018
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	1,321,529,573	2,169,912,905
		1,321,529,573	2,169,912,905
Payments for operating expenses			
Compensation of Employees	3	266,783,423	275,233,528
Use of goods and services	4	641,394,950	358,032,164
Transfers to Other Government Units	5	107,672,431	1,379,048,665
Other grants and transfers	6	-	17,000,000
Social Security Benefits	7	-	12,588,971
		1,015,850,804	2,041,903,328
Adjusted for:			
Changes in receivables		- 6,423,046	131,042
Changes in payables		- 4,875,060	16,376,244
Adjustments during the year	13	-	- 33,641,509
Net cashflow from operating activities		294,380,664	110,875,354
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(322,570,776)	(116,378,882)
Net cash flows from Investing Activities		(322,570,776)	(116,378,882)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	2	41,806,990	-
Net cash flow from financing activities		41,806,990	-
NET INCREASE IN CASH AND CASH EQUIVALENT		13,616,877	- 5,503,528
Cash and cash equivalent at BEGINNING of the year		48,554,228	54,057,766
Cash and cash equivalent at END of the year		62,171,105	48,554,238

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2019

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 30/09/ 2019 and signed by:



Principal Secretary
Prof. Micheni Japhet Ntiba, PhD DBA CBS



Assistant Accountant General
James W. Thuita
ICPAK Member Number:

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
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For the year ended June 30, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget	Remarks
	a	b	c=a+b	d	e=c-d	f=d/c %	
RECEIPTS							
Exchequer releases	2,487,580,826	(287,320,680)	2,200,260,146	1,321,529,573	878,730,573	60%	i
Proceeds from Foreign Borrowings	0	70,000,000	70,000,000	41,806,990	28,193,010	60%	ii
Total Receipts	2,487,580,826	(217,320,680)	2,270,260,146	1,363,336,563	906,923,583	60%	
Payments							
Compensation of Employees	140,400,000	151,500,000	291,900,000	266,783,423	25,116,577	91%	
Use of goods and services	922,128,295	(5,563,401)	916,564,894	641,394,950	275,169,944	70%	iii
Transfers to Other Government Units	19,900,000	129,104,000	149,004,000	107,672,431	41,331,569	72%	iv
Acquisition of Assets	1,405,152,531	(562,361,279)	842,791,252	322,570,776	520,220,476	38%	v
Grand Total	2,487,580,826	(287,320,680)	2,200,260,146	1,338,421,580	861,838,566	61%	
Surplus/Deficit	0	70,000,000	70,000,000	24,914,983	45,085,017		

Remarks;

- (i) The underutilisation of budgeted Exchequer was occasioned by low absorption of the development budget due to delays in uploading of the same in Ifmis.
- (ii) Proceeds from foreign borrowings were underutilised because delays in submission of payment certificate by the project consultants.
- (iii) The underutilisation of Use of goods and services was occasioned by delays in procurement.
- (iv) Transfers to other Govt. units was underutilised because of non-completion of services by contracted parties.
- (v) The underutilisation of Acquisition of Assets was occasioned by delays in procurement.

The entity financial statements were approved on 20th September 2019 and signed by:



Principal Secretary
 Prof. Micheni Japhet Ntiba, PhD DBA CBS



Assistant Accountant General
 James W. Thuita
 ICPAK Member Number: 3381

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget	Remarks
	a	b	c=a+b	d	e=d-c	f=d/c %	
RECEIPTS							
Exchequer releases	303,580,826	387,679,321	691,260,146.00	601,827,555	89,432,591	87%	i
Total Receipts	303,580,826	387,679,321	691,260,146.00	601,827,555	89,432,591	87%	
PAYMENTS							
Compensation of Employees	140,400,000	151,500,000	291,900,000.00	266,783,423	25,116,577	91%	
Use of goods and services	139,110,200	212,354,695	351,464,894.00	284,469,667	66,995,227	81%	ii
Transfers to Other Government Units	19,900,000	19,104,000	39,004,000.00	34,904,635	4,099,365	89%	iii
Acquisition of Assets	4,170,626	4,720,626	8,891,252.00	5,343,459	3,547,793	60%	iv
Grand Total	303,580,826	387,679,321	691,260,146.00	591,501,183	99,758,963	86%	

Remarks:

- (i) The underutilisation of budgeted Exchequer was occasioned by delays in procurement.
- (ii) The underutilisation of Use of goods and services was occasioned by delays in procurement.
- (iii) Transfers to other Govt. units was underutilised because of non-completion of services by contracted parties.
- (iv) The underutilisation of Acquisition of Assets was occasioned by delays in procurement.

The entity financial statements were approved on

30th

September 2019 and signed by:



Principal Secretary

Prof. Micheni Japhet Ntiba, PhD DBA CBS



Assistant Accountant General

James W. Thuita

ICPAK Member Number: 3381

X. 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 %	Remarks
RECEIPTS							
Exchequer releases	2,184,000,000	(675,000,000)	1,509,000,000.00	719,702,018	789,297,982	48%	i
Proceeds from Foreign Borrowings		70,000,000	70,000,000.00	41,806,990	28,193,010	60%	ii
Total Receipts	2,184,000,000	(605,000,000)	1,579,000,000.00	761,509,008	817,490,992	48%	
Payments							
Use of goods and services	783,018,095	(217,918,095)	565,100,000.00	356,925,283	208,174,717	63%	iii
Transfers to Other Government Units		110,000,000	110,000,000.00	72,767,796	37,232,204	66%	iv
Acquisition of Assets	1,400,981,905	(567,081,905)	833,900,000.00	317,227,318	516,672,682	38%	v
Grand Total	2,184,000,000	(675,000,000)	1,509,000,000.00	746,920,397	762,079,603	49%	
Surplus/Deficit	0	70,000,000	70,000,000.00	14,588,611	55,411,389		

Remarks;

- (i) The underutilisation of budgeted Exchequer was occasioned by low absorption of the development budget due to delays in uploading of the same in Ifmis.
- (ii) Proceeds from foreign borrowings were underutilised because delays in submission of payment certificate by the project consultants.
- (iii) The underutilisation of Use of goods and services was occasioned by delays in procurement.
- (iv) Transfers to other Govt. units was underutilised because of non-completion of services by contracted parties.
- (v) The underutilisation of Acquisition of Assets was occasioned by delays in procurement.

The entity financial statements were approved on 30th September 2019 and signed by:



Principal Secretary
Prof. Micheni Japhet Ntiba, PhD DBA CBS



Assistant Accountant General
James W. Thuita
ICPAK Member Number: 3381

*Reports and Financial Statements
For the year ended June 30, 2019*

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme		Original Budget 20xx	Adjustments	Final Budget 20xx	Actual on comparable basis Date, 20xx	Budget utilization difference
Programme	Sub program	Description	Kshs	Kshs	Kshs	Kshs
111000000		Fisheries Development and Management	1,202,828,748	0	1,202,828,748	327,289,011
	111020000	Aquaculture Development	577,215,733	0	577,215,733	48,713,700
	111030000	Management and Development of Capture fisheries	278,996,616	0	278,996,616	114,524,401
	111040000	Assurance of fisheriesafety, Valeu Addition and Marketing	111,516,249	0	51,225,318	(51,225,318)
	111050000	Marine and Fisheries Research	235,100,150		131,340,170	103,759,980
117000000			149,464,906	0	149,464,906	22,762,491
	117010000		149,464,906	0	149,464,906	22,762,491
118000000			847,966,492	0	847,966,492	511,787,063
	118010000		325,559,123	0	325,559,123	210,563,296
	118020000		28,520,159	0	28,520,159	7,168,621
	118030000		124,889,176	0	124,889,176	121,541,929
	118040000		171,684,234	0	171,684,234	31,831,160
	118050000		197,313,800	0	197,313,800	136,785,658
TOTAL			2,200,260,146	0	1,338,421,580	560,614,798

XII. 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) *Project Landing site at Kilifi and Kwale*
- ii) *Project Construction of fish Banda at Malindi and Likoni*

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by 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.

□ 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)

SIGNIFICANT ACCOUNTING POLICIES

▣ 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.

▣ 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 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

▣ Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized 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 actually been paid out by the Entity.

▣ Compensation of Employees

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

▣ 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.

▣ Interest on Borrowing

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

SIGNIFICANT ACCOUNTING POLICIES

▫ **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.

▫ **Acquisition of Fixed Assets**

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

A fixed asset register is maintained 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.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs 31,907,461 compared to Kshs36,782,521 in prior period as indicated on note 11.

There were no other restrictions on cash during the year.

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	95,989,255	381,155,697
Total Exchequer Releases for quarter 2	319,505,900	193,032,756
Total Exchequer Releases for quarter 3	570,294,168	909,956,900
Total Exchequer Releases for quarter 4	335,740,250	685,767,552
TOTAL	1,321,529,573	2,169,912,905

2 PROCEEDS FROM FOREIGN BORROWINGS

	2018-2019	2017-2018
	Kshs	Kshs
Foreign Borrowing - Direct Payments	41,806,990	
TOTAL	41,806,990	-

3 COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic salaries of permanent employees	160,955,966	152,764,159
Basic wages of temporary employees	6,192,918	13,825,953
Personal allowances paid as part of salary	99,634,539	108,643,416
TOTAL	266,783,423	275,233,528

4 USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	8,639,270	5,385,568
Communication, supplies and services	10,727,217	5,481,313
Domestic travel and subsistence	111,416,156	66,624,345
Foreign travel and subsistence	16,684,268	5,687,224

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Printing, advertising and information supplies & services	5,288,229	1,158,435
Rentals of produced assets	11,295,260	
Training expenses	102,800,115	8,039,457
Hospitality supplies and services	131,257,546	54,837,030
Specialised materials and services	85,445,298	46,248,306
Office and general supplies and services	51,851,042	7,393,649
Other operating expenses	68,763,390	13,089,200
Routine maintenance – vehicles and other transport equipment	10,734,509	11,658,223
Routine maintenance – other assets	4,593,482	1,056,434
Fuel Oil and Lubricants	21,899,169	15,791,029
Operation from national fisheries district aies		115,581,951
TOTAL	641,394,950	358,032,164

5 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Current Grants to Government entities	34,904,635	1,379,048,665
Capital Grants	72,767,796	
TOTAL	107,672,431	1,379,048,665

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

Description	2017-2018
	Kshs
Transfers to SAGAs and SCs	
KMFRI	1,340,352,400
KFS	23,715,415
FMA	10,077,250
KFAC	

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	4,903,600
TOTAL	1,379,048,665

6 OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Membership dues and subscriptions to international organizations		17,000,000
Total	-	17,000,000

7 SOCIAL SECURITY BENEFITS

	2018-2019	2017-2018
	Kshs	Kshs
Government pension and retirement benefits		12,588,971
TOTAL	-	12,588,971

8 ACQUISITION OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
<u>Non Financial Assets</u>		
Construction of Buildings	67,692,200	7,747,895
Refurbishment of Buildings	19,668,038	1,508,305
Construction and Civil Works	69,153,512	2,970,600
Purchase of Office Furniture and General Equipment	311,000	1,306,638
Purchase of Specialised Plant, Equipment and Machinery	31,732,069	6,377,400
Purchase of Certified Seeds, Breeding Stock and Live Animals	39,999,955	
Research, Studies, Project Preparation, Design & Supervision	94,014,003	17,821,942
Acquisition of Land		78,646,102
Sub Total	322,570,776	116,378,882
<u>Financial Assets</u>		
Sub Total		

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	-	-
TOTAL	322,570,776	116,378,882

9A Bank Accounts

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2018-2019	2017-2018
		Kshs	Kshs
<i>Central Bank of Kenya, 1000384077, Recurrent Kes- state department fisheries aquaculture and blue economy</i>	1	61,801	58,379
<i>Central Bank of Kenya, 1000384085, Development Kes – state department fisheries aquaculture and blue economy</i>	1	942,373	11,687,894
<i>Central Bank of Kenya, 1000384093, Deposits Kes – state department fisheries aquaculture and blue economy</i>	1	31,907,461	36,782,521
<i>Central Bank of Kenya, 30861002, KShs</i>	1	28,957,192	
Total		61,868,827	48,528,794

9B Cash in hand

	2018-2019	2017-2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	302,278	25,434
TOTAL	302,278	25,434

Cash in hand should also be analysed as follows:

	2018-2019	2017-2018
	Kshs	Kshs
Headquarters, Maji House, Cashoffice	302,278	25,434
TOTAL	302,278	25,434

10 Outstanding Imprests

Description	2018-2019	2017-2018
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	Kshs	Kshs
Salary advances		87,558
District suspense	6,510,603	
TOTAL	6,510,603	87,558

11 Accounts Payables

	2018-2019	2017-2018
	Kshs	Kshs
Deposits	31,907,461	36,782,521
TOTAL	31,907,461	36,782,521

12 BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	48,528,794	54,048,843
Cash in hand	25,434	8,923
Receivables - Outstanding Imprests	87,558	218,600
Payables - Deposits	(36,782,521)	(20,406,277)
TOTAL	11,859,265	33,870,089

13 PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019	2017-2018
	Kshs	Kshs
Adjustments on bank account balances		(33,641,509)
TOTAL	0	(33,641,509)

14 RELATED PARTY DISCLOSURES

	2018-2019	2017-2018
	Kshs	Kshs
Transfers to Government Development Projects	110,988,970	
Transfers from other Ministries Departments and Agencies-MOSP and KMFRI	63,072,543	

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15 OTHER IMPORTANT DISCLOSURES

15.1 PENDING ACCOUNTS PAYABLE

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	194,658,181.05	2,199,263.80
Construction of civil works	0	376,600
Supply of goods	8,504,090.00	4,255,350.00
Supply of services	63,157,664.54	15,560,087.20
TOTAL	266,319,935.59	22,391,301

29. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2015/2016	478. Unsupported Revenue		Henry Ondara	Committee marked the matter as resolved	
2015/2016	479. Unsupported remittance		Henry Ondara	Committee marked the matter as resolved	



Principal Secretary
Prof. Micheni Japhet Ntiba
PhD DBA CBS



Assistant Accountant General
James W. Thuita
ICPAK Member Number: 3381

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
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ANNEX 1-SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2018/2019
Land	-	-	-	-	-
Buildings and structures	491,352,936	67,692,199	-	-	559,045,135
Transport equipment	2,866,563,878	-	-	-	2,866,563,878
Office equipment, furniture and fittings	11,459,538	311,000	-	-	11,770,538
ICT Equipment	5,104,120	-	-	-	5,104,120
Machinery and Equipment	94,466,049	31,732,068	-	-	126,198,117
Biological assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	-	69,153,511	-	-	69,153,511
Heritage and cultural assets	-	-	-	-	-
Intangible assets	200,118,851	-	-	-	200,118,851
Work in Progress	-	-	-	-	-
Total	3,669,065,372	168,888,778	-	-	3,837,954,150

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ANNEX 2-LIST OF PROJECTS IMPLEMENTED BY THE ENTITY (State Department for Fisheries, Aquaculture and the Blue Economy)

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	KENYA MARINE FISHERIES AND SOCIAL ECONOMIC DEVELOPMENT PROJECT (KEMFSED)	Still under Project Preparation Advance (PPA)	PS, State Department for Fisheries, Aquaculture and the Blue Economy	YES

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ANNEX 3	
UNSPENT AIE	
Kisumu Station	386.20
Kirinyanga West Station	2,185.00
Kirinyanga West Station	98.20
Mombasa Station	7,152.00
Turkana Station	521.00
Kieni East District	162.05
Kieni East District	99.00
Total	10,603.45
UN SURRENDERD AIE	
PS FOREIGN AFFAIRS BLUE ECONOMY CONFERENCE	6,500,000.00
TOTAL	6,510,603.45

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ANNEX 4			
STATE DEPARTMENT FOR FISHERIES AND THE BLUE ECONOMY			
DEPOSIT ACCOUNT BALANCE AS AT 30TH JUNE 2019			
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	3427257	DAYERN ENTERPRISES	843,488.60
16	9601513	DAYERN ENTERPRISES	1,045,228.20
17	9601515	MEDIUM ENTERPRISES	27,742.00
18	9601518	MEDIUM ENTERPRISES	17,400.00
19	9601519	BOON CONTRATORS	869,552.20
20	9601520	SEVEN FOURTEN	127,120.00
21	9601522	HI-TECH CONDITIONING	9,506.70
22	9601523	SEVEN FOURTEN	45,711.40
23	9601525	GOVT LIABILITIES(BARANABAS KIBIWOTT)	20,289.00
24	9601526	GOVT LIABILITIES(JACOB ODIPO)	17,527.00
25	9601527	GOVT LIABILITIES(JOSEPH CHEGE)	20,289.00
26	9601528	GOVT LIABILITIES(JAMES NDUNGU)	20,289.00
27	9601547	BOON CONTRATORS	1,124,225.00
28	9601541	JUNE DEDUCTION	17,088.00
29	9601542	JULY DEDUCTION	88,005.50
30	9601543	AUGUST DEDUCTION	203,833.10
31	9601545	SEPTEMBER DEDUCTION	206,029.10
32	9601546	OCTOBER DEDUCTION	186,662.15
33	9601548	NOVEBER DEDUCTION	192,089.35
34	9601549	DECEMBER DEDUCTION	185,673.00

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

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35	9601550	JANUARY DEDUCTION	158,359.85
36	9601551	FEB DEDUCTIONS	157,534.35
37	9601552	MARCH DEDUCTION	150,972.50
38	16119	APRIL DEDUCTION	166,966.25
39	851/6	KERUGOYA WELFARE	50.00
40	8512	KERUGOYA WELFARE	50.00
41	851/4	NYANDO WELFARE	500.00
42	851/2	PAMOJA KENYA	684.00
43	851/3	MIGORI SELFHELP	700.00
44	851/5	SAYE	2,500.00
45	1029/1	FRIST COMMUNITY	49,014.90
46	1025D5	NYANDO WELFARE	500.00
47	1036D6	MIGORI SELFHELP	700.00
48	1030D4	SAYE	2,500.00
49	1030D	OLLIN SACCO	5,395.00
50	1030/D	CIC STANBIC	8,291.00
51	1030-D	NYERI TEACHERS	11,377.65
52	1030D/7	SALARY ADVANCE, COMMISIONS	108,751.90
53	1030/56	INDO AFRICA	50.00
54	1030D/2	CIC INSURANCE	7,544.65
55	1030D/8	LIBERTY LIFE	14,540.30
56	19-Feb-18	Salary Deductions 595	1,054.25
57	15-Mar-18	Salary Deductions 758	2,435.50
58	27-Mar-18	Volcanic Plumbing Works Job No.9795A Retention	20,050.15
59	28-Mar-18	Dickways Construction Job No.9794A Retention	28,081.85
60	28-Mar-18	Dickways Construction Job No.9796A Retention	51,963.90
61	29-Mar-18	Napsbury Enterprises Ltd Job No. 9729A Retention	73,556.70
62	4-Apr-18	Salary Deductions 0877/2/3/4	350.00
63	5-Apr-18	Salary Deductions 0877/5	26,900.00
64	2-May-18	Salary Deductions 0957/5	20,950.00
65	14-May-18	Salary Deductions 957	2,085.00
66	14-May-18	Volcanic Plumbing Works Job No.10024A Retention	445,430.00
67	14-May-18	Volcanic Plumbing Works Job No.10024A Retention	584,985.00
68	11-Jun-18	KEMFRI FT18162J7NDF	1,063,740.00
69	31-Aug-18	Salary Deductions	350.00
70	5-Sep-18	Salary Deductions	50.00
71	11-Sep-18	Salary Deductions	21,200.00
72	3-Oct-18	Salary Deductions	24,550.00
73	30-Oct-18	Salary Deductions	22,250.00

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74	10-Dec-18	Salary Deductions	22,950.00
75	10-Dec-18	RTGS KCB	105,654.00
76	18-Dec-18	RTGS	437,776.00
77	21-Dec-18	Salary Deductions	23,250.00
78	11-Jan-19	NATIONAL BANK- KEMFRI	6,337,847.40
79	29-Jan-19	Salary Deductions	350.00
80	26-Feb-19	TFRS	365,350.00
81	28-Feb-19	Salary Deductions	350.00
82	1-Mar-19	TFRS	2,100.00
83	7-Mar-19	TFRS	300.00
84	1-Apr-19	Salary Deductions	350.00
85	1-Apr-19	TFRS	300.00
86	5-Apr-19	NATIONAL BANK- KEMFRI	10,773,723.00
87	13-Jun-19	Salary Deductions	22,200.00
		BALANCE	31,907,461.25

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ANNEX 5 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/No.	Name of Supplier	Original Amount (Kshs.)	Amount Paid To date	Outstanding Balance	Comments
Construction of buildings					
1	M/S Blue Pacific Agencies Limited	2,004,700.00	NIL	2,004,700.00	Purchase Order Processed but affected by the closure of IFMIS System
2	M/S Boon constructors	1,017,490.33	NIL	1,017,490.33	Purchase Order Processed but affected by the closure of IFMIS System
3	M/S Boon constructors	657,132.00	NIL	657,132.00	Purchase Order Processed but affected by the closure of IFMIS System
4	M/S BuraHitech Construction Limited	6,112,320.00	NIL	6,112,320.00	Purchase Order Processed but affected by the closure of IFMIS System
5	M/S BuraHitech Construction Limited	5,283,846.20	NIL	5,283,846.20	Purchase Order Processed but affected by the closure of IFMIS System
6	M/S Centurion Engineers and Builders Limited	67,757,266.25	NIL	67,757,266.25	Purchase Order Processed but affected by the closure of IFMIS System
7	M/S Ganuni Construction Company	4,230,894.00	NIL	4,230,894.00	Purchase Order Processed but affected by the closure of IFMIS System
8	M/S Insta Pumps Engineering Limited	2,199,263.80	NIL	2,199,263.80	Purchase Order Processed but affected by the closure of IFMIS System
9	M/S Jyan Construction Services	18,899,083.00	NIL	18,899,083.00	Purchase Order Processed but affected by the closure of IFMIS System
10	M/S Khalil and Company Limited	3,242,894.40	NIL	3,242,894.40	Purchase Order Processed but affected by the closure of IFMIS System
11	M/S Muga Electrical Engineers Limited	3,104,500.00	NIL	3,104,500.00	Purchase Order Processed but affected by the closure of IFMIS System
12	M/S Octagon Builders & General Suppliers	7,275,030.00	NIL	7,275,030.00	Purchase Order Processed but affected by the closure of IFMIS System

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13	M/S Plan & Trend (EA) Limited	6,614,366.67	NIL	6,614,366.67	Purchase Order Processed but affected by the closure of IFMIS System
14	M/S Resco Construction Company Limited	3,242,894.40	NIL	3,242,894.40	Purchase Order Processed but affected by the closure of IFMIS System
15	M/S Saxon Investments Limited	47,000,000.00	NIL	47,000,000.00	Purchase Order Processed but affected by the closure of IFMIS System
16	M/S Sivad Construction Limited	13,067,500.00	NIL	13,067,500.00	Purchase Order Processed but affected by the closure of IFMIS System
17	M/S Tamam General Investment	2,949,000.00	NIL	2,949,000.00	Purchase Order Processed but affected by the closure of IFMIS System
	Sub Total (kshs)	194,658,181.05		194,658,181.05	
Supply of Goods					
18	M/S Frenac Enterprises Company	968,520.00	NIL	968,520.00	Requisition initiated on the IFMIS System
19	M/S Frenac Enterprises Company	885,000.00	NIL	885,000.00	Requisition initiated on the IFMIS System
20	M/S Frenac Enterprises Company	793,120.00	NIL	793,120.00	Requisition initiated on the IFMIS System
21	M/S Frenac Enterprises Company	494,050.00	NIL	494,050.00	Requisition initiated on the IFMIS System
22	M/S Frenac Enterprises Company	90,000.00	NIL	90,000.00	Requisition initiated on the IFMIS System
23	M/S Haddie supplies	722,100.00	NIL	722,100.00	Purchase Order Processed but affected by the closure of IFMIS System
24	M/S Hamrose General supplies	743,800.00	NIL	743,800.00	Purchase Order Processed but affected by the closure of IFMIS System
25	M/S Interlink Computer Agencies	1,953,000.00	NIL	1,953,000.00	Purchase Order Processed but affected by the closure of IFMIS System
26	M/S Mishelaw General supply	239,300.00	NIL	239,300.00	Purchase Order Processed but affected by the closure of IFMIS System
27	M/S Mobi Comp	100,000.00	NIL	100,000.00	Purchase Order Processed but affected by the closure of IFMIS System

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28	M/S Nyaim investment Co. Limited	20,800.00	NIL	20,800.00	Purchase Order Processed but affected by the closure of IFMIS System
29	M/S Penyoka Enterprises	67,000.00	NIL	67,000.00	Purchase Order Processed but affected by the closure of IFMIS System
30	M/S Ronva General Supplies	337,900.00	NIL	337,900.00	Purchase Order Processed but affected by the closure of IFMIS System
31	M/S Swot Networking Agencies	567,500.00	NIL	567,500.00	Purchase Order Processed but affected by the closure of IFMIS System
32	M/S Wellington Enterprises	522,000.00	NIL	522,000.00	Purchase Order Processed but affected by the closure of IFMIS System
	Sub Total(kshs)	8,504,090.00		8,504,090.00	
Supply of Services					
33	M/S Airways Tours and Travel Limited	666,900.00	NIL	666,900.00	Requisition initiated on the IFMIS System
34	M/S Airways Tours and Travel Limited	159,000.00	NIL	159,000.00	Requisition initiated on the IFMIS System
35	M/S Airways Tours and Travel Limited	159,000.00	NIL	159,000.00	Requisition Initiated on the IFMIS System
36	M/S Airways Tours and Travel Limited	89,000.00	NIL	89,000.00	Requisition initiated on the IFMIS System
37	M/S Airways Tours and Travel Limited	48,000.00	NIL	48,000.00	Requisition Initiated on the IFMIS System
38	M/S Airways Tours and Travel Limited	33,000.00	NIL	33,000.00	Requisition initiated on the IFMIS System
39	M/S Airways Tours and Travel Limited	33,000.00	NIL	33,000.00	Requisition Initiated on the IFMIS System
40	M/S Airways Tours and Travel Limited	30,000.00	NIL	30,000.00	Purchase Order Processed but affected by the closure of IFMIS System
41	M/S Airways Tours and Travel Limited	30,000.00	NIL	30,000.00	Requisition Initiated on the IFMIS System
42	M/S Airways Tours and Travel Limited	28,000.00	NIL	28,000.00	Requisition initiated on the IFMIS System
43	M/S Airways Tours and Travel Limited	28,000.00	NIL	28,000.00	Requisition Initiated on the IFMIS System
44	M/S Airways Tours and Travel Limited	28,000.00	NIL	28,000.00	Requisition Initiated on the IFMIS System
45	M/S Airways Tours and Travel Limited	28,000.00	NIL	28,000.00	Requisition Initiated on the IFMIS System

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46	M/S Airways Tours and Travel Limited	27,500.00	NIL	27,500.00	Requisition Initiated on the IFMIS System
47	M/S Airways Tours and Travel Limited	9,000.00	NIL	9,000.00	Requisition Initiated on the IFMIS System
48	M/S Attic Tours & Travel Limited	952,810.00	NIL	952,810.00	Purchase Order Processed but affected by the closure of IFMIS System
49	M/S Attic Tours & Travel Limited	788,835.00	NIL	788,835.00	Purchase Order Processed but affected by the closure of IFMIS System
50	M/S Attic Tours & Travel Limited	684,860.00	NIL	684,860.00	Purchase Order Processed but affected by the closure of IFMIS System
51	M/S Attic Tours & Travel Limited	661,080.00	NIL	661,080.00	Purchase Order Processed but affected by the closure of IFMIS System
52	M/S Attic Tours & Travel Limited	457,070.00	NIL	457,070.00	Purchase Order Processed but affected by the closure of IFMIS System
53	M/S Attic Tours & Travel Limited	371,400.00	NIL	371,400.00	Requisition initiated on the IFMIS System
54	M/S Attic Tours & Travel Limited	340,360.00	NIL	340,360.00	Requisition initiated on the IFMIS System
55	M/S Attic Tours & Travel Limited	284,840.00	NIL	284,840.00	Purchase Order Processed but affected by the closure of IFMIS System
56	M/S Attic Tours & Travel Limited	265,920.00	NIL	265,920.00	Requisition initiated on the IFMIS System
57	M/S Attic Tours & Travel Limited	239,045.00	NIL	239,045.00	Requisition initiated on the IFMIS System
58	M/S Attic Tours & Travel Limited	173,625.00	NIL	173,625.00	Purchase Order Processed but affected by the closure of IFMIS System
59	M/S Attic Tours & Travel Limited	138,160.00	NIL	138,160.00	Requisition initiated on the IFMIS System
60	M/S Attic Tours & Travel Limited	100,325.00	NIL	100,325.00	Requisition initiated on the IFMIS System
61	M/S Attic Tours & Travel Limited	99,220.00	NIL	99,220.00	Requisition initiated on the IFMIS System
62	M/S Attic Tours & Travel Limited	94,215.00	NIL	94,215.00	Requisition initiated on the IFMIS System
63	M/S Attic Tours & Travel Limited	93,135.00	NIL	93,135.00	Requisition initiated on the IFMIS System
64	M/S Attic Tours & Travel Limited	73,360.00	NIL	73,360.00	Requisition initiated on the IFMIS System

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65	M/S Attic Tours & Travel Limited	67,700.00	NIL	67,700.00	Purchase Order Processed but affected by the closure of IFMIS System
66	M/S Attic Tours & Travel Limited	38,895.00	NIL	38,895.00	Requisition initiated on the IFMIS System
67	M/S Attic Tours & Travel Limited	32,450.00	NIL	32,450.00	Purchase Order Processed but affected by the closure of IFMIS System
68	M/S Attic Tours & Travel Limited	15,425.00	NIL	15,425.00	Requisition initiated on the IFMIS System
69	M/S Genex Cleaning Services Limited	230,237.92	NIL	230,237.92	Requisition initiated on the IFMIS System
70	M/S Genex Cleaning Services Limited	230,237.92	NIL	230,237.92	Requisition initiated on the IFMIS System
71	M/S Genex Cleaning Services Limited	230,237.92	NIL	230,237.92	Requisition initiated on the IFMIS System
72	M/S Genex Cleaning Services Limited	230,237.92	NIL	230,237.92	Requisition initiated on the IFMIS System
73	M/S Javan Tours and Travel	313,200.00	NIL	313,200.00	Requisition initiated on the IFMIS System
74	M/S Jepco Services and Renovators	43,880.00	NIL	43,880.00	Requisition initiated on the IFMIS System
75	M/S Jubilly Tours and travel	395,500.00	NIL	395,500.00	Requisition initiated on the IFMIS System
76	M/S Jubilly Tours and travel	255,900.00	NIL	255,900.00	Requisition initiated on the IFMIS System
77	M/S Jubilly tours and travel	89,000.00	NIL	89,000.00	Requisition initiated on the IFMIS System
78	M/S Jubilly tours and travel	64,945.00	NIL	64,945.00	Requisition initiated on the IFMIS System
79	M/S Jubilly Tours and travel	49,890.00	NIL	49,890.00	Requisition initiated on the IFMIS System
80	M/S Pago Airways Travel Services Limited	2,274,600.00	NIL	2,274,600.00	Purchase Order Processed but affected by the closure of IFMIS System
81	M/S Pago Airways Travel Services Limited	1,893,820.00	NIL	1,893,820.00	Requisition initiated on the IFMIS System
82	M/S Pago Airways Travel Services Limited	1,416,025.00	NIL	1,416,025.00	Requisition initiated on the IFMIS System
83	M/S Pago Airways Travel Services Limited	1,276,525.00	NIL	1,276,525.00	Requisition initiated on the IFMIS System
84	M/S Pago Airways Travel Services Limited	968,230.00	NIL	968,230.00	Purchase Order Processed but affected by the closure of IFMIS System
85	M/S Pago Airways Travel Services Limited	814,620.00	NIL	814,620.00	Purchase Order Processed but affected by the closure of IFMIS System

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					System
86	M/S Pago Airways Travel Services Limited	687,125.00	NIL	687,125.00	Purchase Order Processed but affected by the closure of IFMIS System
87	M/S Pago Airways Travel Services Limited	638,775.00	NIL	638,775.00	Purchase Order Processed but affected by the closure of IFMIS System
88	M/S Pago Airways Travel Services Limited	547,060.00	NIL	547,060.00	Requisition initiated on the IFMIS System
89	M/S Pago Airways Travel Services Limited	456,665.00	NIL	456,665.00	Requisition initiated on the IFMIS System
90	M/S Pago Airways Travel Services Limited	399,800.00	NIL	399,800.00	Requisition initiated on the IFMIS System
91	M/S Pago Airways Travel Services Limited	389,850.00	NIL	389,850.00	Requisition initiated on the IFMIS System
92	M/S Pago Airways Travel Services Limited	371,145.00	NIL	371,145.00	Requisition initiated on the IFMIS System
93	M/S Pago Airways Travel Services Limited	361,800.00	NIL	361,800.00	Requisition initiated on the IFMIS System
94	M/S Pago Airways Travel Services Limited	346,840.00	NIL	346,840.00	Requisition initiated on the IFMIS System
95	M/S Pago Airways Travel Services Limited	309,385.00	NIL	309,385.00	Purchase Order Processed but affected by the closure of IFMIS System
96	M/S Pago Airways Travel Services Limited	305,730.00	NIL	305,730.00	Requisition initiated on the IFMIS System
97	M/S Pago Airways Travel Services Limited	289,520.00	NIL	289,520.00	Requisition initiated on the IFMIS System
98	M/S Pago Airways Travel Services Limited	276,975.00	NIL	276,975.00	Purchase Order Processed but affected by the closure of IFMIS System
99	M/S Pago Airways Travel Services Limited	224,245.00	NIL	224,245.00	Requisition initiated on the IFMIS System
100	M/S Pago Airways Travel Services Limited	210,615.00	NIL	210,615.00	Requisition initiated on the IFMIS System
101	M/S Pago Airways Travel Services Limited	207,600.00	NIL	207,600.00	Requisition initiated on the IFMIS System
102	M/S Pago Airways Travel Services Limited	205,680.00	NIL	205,680.00	Purchase Order Processed but affected by the closure of IFMIS System

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103	M/S Pago Airways Travel Services Limited	203,745.00	NIL	203,745.00	Purchase Order Processed but affected by the closure of IFMIS System
104	M/S Pago Airways Travel Services Limited	203,580.00	NIL	203,580.00	Requisition initiated on the IFMIS System
105	M/S Pago Airways Travel Services Limited	199,900.00	NIL	199,900.00	Purchase Order Processed but affected by the closure of IFMIS System
106	M/S Pago Airways Travel Services Limited	199,725.00	NIL	199,725.00	Requisition initiated on the IFMIS System
107	M/S Pago Airways Travel Services Limited	190,680.00	NIL	190,680.00	Requisition initiated on the IFMIS System
108	M/S Pago Airways Travel Services Limited	190,680.00	NIL	190,680.00	Purchase Order Processed but affected by the closure of IFMIS System
109	M/S Pago Airways Travel Services Limited	188,586.00	NIL	188,586.00	Requisition initiated on the IFMIS System
110	M/S Pago Airways Travel Services Limited	182,900.00	NIL	182,900.00	Purchase Order Processed but affected by the closure of IFMIS System
111	M/S Pago Airways Travel Services Limited	179,610.00	NIL	179,610.00	Requisition initiated on the IFMIS System
112	M/S Pago Airways Travel Services Limited	178,745.00	NIL	178,745.00	Purchase Order Processed but affected by the closure of IFMIS System
113	M/S Pago Airways Travel Services Limited	156,700.00	NIL	156,700.00	Requisition initiated on the IFMIS System
114	M/S Pago Airways Travel Services Limited	155,760.00	NIL	155,760.00	Requisition initiated on the IFMIS System
115	M/S Pago Airways Travel Services Limited	154,605.00	NIL	154,605.00	Requisition initiated on the IFMIS System
116	M/S Pago Airways Travel Services Limited	153,220.00	NIL	153,220.00	Requisition initiated on the IFMIS System
117	M/S Pago Airways Travel Services Limited	148,400.00	NIL	148,400.00	Purchase Order Processed but affected by the closure of IFMIS System
118	M/S Pago Airways Travel Services Limited	137,190.00	NIL	137,190.00	Purchase Order Processed but affected by the closure of IFMIS System

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119	M/S Pago Airways Travel Services Limited	136,890.00	NIL	136,890.00	Requisition initiated on the IFMIS System
120	M/S Pago Airways Travel Services Limited	133,720.00	NIL	133,720.00	Requisition initiated on the IFMIS System
121	M/S Pago Airways Travel Services Limited	128,777.00	NIL	128,777.00	Purchase Order Processed but affected by the closure of IFMIS System
122	M/S Pago Airways Travel Services Limited	128,770.00	NIL	128,770.00	Requisition initiated on the IFMIS System
123	M/S Pago Airways Travel Services Limited	128,700.00	NIL	128,700.00	Purchase Order Processed but affected by the closure of IFMIS System
124	M/S Pago Airways Travel Services Limited	128,700.00	NIL	128,700.00	Requisition initiated on the IFMIS System
125	M/S Pago Airways Travel Services Limited	128,700.00	NIL	128,700.00	Purchase Order Processed but affected by the closure of IFMIS System
126	M/S Pago Airways Travel Services Limited	127,615.00	NIL	127,615.00	Requisition initiated on the IFMIS System
127	M/S Pago Airways Travel Services Limited	125,360.00	NIL	125,360.00	Requisition initiated on the IFMIS System
128	M/S Pago Airways Travel Services Limited	119,940.00	NIL	119,940.00	Requisition initiated on the IFMIS System
129	M/S Pago Airways Travel Services Limited	118,660.00	NIL	118,660.00	Requisition initiated on the IFMIS System
130	M/S Pago Airways Travel Services Limited	97,560.00	NIL	97,560.00	Requisition initiated on the IFMIS System
131	M/S Pago Airways Travel Services Limited	95,520.00	NIL	95,520.00	Requisition initiated on the IFMIS System
132	M/S Pago Airways Travel Services Limited	91,566.00	NIL	91,566.00	Purchase Order Processed but affected by the closure of IFMIS System
133	M/S Pago Airways Travel Services Limited	89,940.00	NIL	89,940.00	Requisition initiated on the IFMIS System
134	M/S Pago Airways Travel Services Limited	87,370.00	NIL	87,370.00	Requisition initiated on the IFMIS System
135	M/S Pago Airways Travel Services Limited	79,960.00	NIL	79,960.00	Requisition initiated on the IFMIS System
136	M/S Pago Airways Travel Services Limited	71,650.00	NIL	71,650.00	Purchase Order Processed but affected by the closure of IFMIS System

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137	M/S Pago Airways Travel Services Limited	71,000.00	NIL	71,000.00	Requisition initiated on the IFMIS System
138	M/S Pago Airways Travel Services Limited	70,455.00	NIL	70,455.00	Requisition initiated on the IFMIS System
139	M/S Pago Airways Travel Services Limited	67,670.00	NIL	67,670.00	Requisition initiated on the IFMIS System
140	M/S Pago Airways Travel Services Limited	65,380.00	NIL	65,380.00	Requisition initiated on the IFMIS System
141	M/S Pago Airways Travel Services Limited	65,300.00	NIL	65,300.00	Requisition initiated on the IFMIS System
142	M/S Pago Airways Travel Services Limited	62,695.00	NIL	62,695.00	Purchase Order Processed but affected by the closure of IFMIS System
143	M/S Pago Airways Travel Services Limited	59,800.00	NIL	59,800.00	Requisition initiated on the IFMIS System
144	M/S Pago Airways Travel Services Limited	56,980.00	NIL	56,980.00	Requisition initiated on the IFMIS System
145	M/S Pago Airways Travel Services Limited	55,980.00	NIL	55,980.00	Requisition initiated on the IFMIS System
146	M/S Pago Airways Travel Services Limited	54,475.00	NIL	54,475.00	Requisition initiated on the IFMIS System
147	M/S Pago Airways Travel Services Limited	48,570.00	NIL	48,570.00	Requisition initiated on the IFMIS System
148	M/S Pago Airways Travel Services Limited	42,615.00	NIL	42,615.00	Purchase Order Processed but affected by the closure of IFMIS System
149	M/S Pago Airways Travel Services Limited	42,545.00	NIL	42,545.00	Requisition initiated on the IFMIS System
150	M/S Pago Airways Travel Services Limited	39,980.00	NIL	39,980.00	Purchase Order Processed but affected by the closure of IFMIS System
151	M/S Pago Airways Travel Services Limited	39,230.00	NIL	39,230.00	Requisition initiated on the IFMIS System
152	M/S Pago Airways Travel Services Limited	38,950.00	NIL	38,950.00	Purchase Order Processed but affected by the closure of IFMIS System
153	M/S Pago Airways Travel Services Limited	35,330.00	NIL	35,330.00	Purchase Order Processed but affected by the closure of IFMIS System
154	M/S Pago Airways Travel Services Limited	35,105.00	NIL	35,105.00	Requisition initiated on the IFMIS System

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155	M/S Pago Airways Travel Services Limited	33,835.00	NIL	33,835.00	Requisition initiated on the IFMIS System
156	M/S Pago Airways Travel Services Limited	33,530.00	NIL	33,530.00	Purchase Order Processed but affected by the closure of IFMIS System
157	M/S Pago Airways Travel Services Limited	32,845.00	NIL	32,845.00	Purchase Order Processed but affected by the closure of IFMIS System
158	M/S Pago Airways Travel Services Limited	32,140.00	NIL	32,140.00	Requisition initiated on the IFMIS System
159	M/S Pago Airways Travel Services Limited	29,990.00	NIL	29,990.00	Requisition initiated on the IFMIS System
160	M/S Pago Airways Travel Services Limited	29,380.00	NIL	29,380.00	Requisition initiated on the IFMIS System
161	M/S Pago Airways Travel Services Limited	29,235.00	NIL	29,235.00	Requisition initiated on the IFMIS System
162	M/S Pago Airways Travel Services Limited	27,570.00	NIL	27,570.00	Requisition initiated on the IFMIS System
163	M/S Pago Airways Travel Services Limited	24,510.00	NIL	24,510.00	Requisition initiated on the IFMIS System
164	M/S Pago Airways Travel Services Limited	19,880.00	NIL	19,880.00	Requisition initiated on the IFMIS System
165	M/S Pago Airways Travel Services Limited	13,665.00	NIL	13,665.00	Purchase Order Processed but affected by the closure of IFMIS System
166	M/S Pago Airways Travel Services Limited	11,555.00	NIL	11,555.00	Purchase Order Processed but affected by the closure of IFMIS System
167	M/S Pago Airways Travel Services Limited	11,385.00	NIL	11,385.00	Requisition initiated on the IFMIS System
168	M/S Pago Airways Travel Services Limited	10,975.00	NIL	10,975.00	Purchase Order Processed but affected by the closure of IFMIS System
169	M/S Pago Airways Travel Services Limited	6,800.00	NIL	6,800.00	Requisition initiated on the IFMIS System
170	M/S Pago Airways Travel Services Limited	6,510.00	NIL	6,510.00	Requisition initiated on the IFMIS System
171	M/S Primate Tours Limited	883,220.00	NIL	883,220.00	Requisition initiated on the IFMIS System
172	M/S Primate Tours Limited	592,900.00	NIL	592,900.00	Requisition initiated on the IFMIS System

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

Reports and Financial Statements

For the year ended June 30, 2019

173	M/S Primate Tours Limited	524,800.00	NIL	524,800.00	Requisition initiated on the IFMIS System
174	M/S Primate Tours Limited	495,200.00	NIL	495,200.00	Requisition initiated on the IFMIS System
175	M/S Primate Tours Limited	376,500.00	NIL	376,500.00	Requisition initiated on the IFMIS System
176	M/S Primate Tours Limited	267,850.00	NIL	267,850.00	Requisition initiated on the IFMIS System
177	M/S Primate Tours Limited	238,900.00	NIL	238,900.00	Requisition initiated on the IFMIS System
178	M/S Primate Tours Limited	221,250.00	NIL	221,250.00	Requisition initiated on the IFMIS System
179	M/S Primate Tours Limited	218,500.00	NIL	218,500.00	Requisition initiated on the IFMIS System
180	M/S Primate Tours Limited	171,200.00	NIL	171,200.00	Requisition initiated on the IFMIS System
181	M/S Primate Tours Limited	168,350.00	NIL	168,350.00	Requisition initiated on the IFMIS System
182	M/S Primate Tours Limited	113,670.00	NIL	113,670.00	Requisition initiated on the IFMIS System
183	M/S Primate Tours Limited	108,850.00	NIL	108,850.00	Requisition initiated on the IFMIS System
184	M/S Primate Tours Limited	106,700.00	NIL	106,700.00	Requisition initiated on the IFMIS System
185	M/S Primate Tours Limited	104,700.00	NIL	104,700.00	Requisition initiated on the IFMIS System
186	M/S Primate Tours Limited	101,670.00	NIL	101,670.00	Requisition initiated on the IFMIS System
187	M/S Primate Tours Limited	98,550.00	NIL	98,550.00	Requisition initiated on the IFMIS System
188	M/S Primate Tours Limited	86,650.00	NIL	86,650.00	Requisition initiated on the IFMIS System
189	M/S Primate Tours Limited	75,000.00	NIL	75,000.00	Requisition initiated on the IFMIS System
190	M/S Primate Tours Limited	72,800.00	NIL	72,800.00	Requisition initiated on the IFMIS System
191	M/S Primate Tours Limited	65,200.00	NIL	65,200.00	Requisition initiated on the IFMIS System
192	M/S Primate Tours Limited	59,600.00	NIL	59,600.00	Requisition initiated on the IFMIS System
193	M/S Primate Tours Limited	58,400.00	NIL	58,400.00	Requisition initiated on the IFMIS System
194	M/S Primate Tours Limited	48,800.00	NIL	48,800.00	Requisition initiated on the IFMIS System
195	M/S Primate Tours Limited	48,750.00	NIL	48,750.00	Requisition initiated on the IFMIS System
196	M/S Primate Tours Limited	45,800.00	NIL	45,800.00	Requisition initiated on the IFMIS System
197	M/S Primate Tours Limited	42,200.00	NIL	42,200.00	Requisition initiated on the IFMIS System
198	M/S Primate Tours Limited	39,800.00	NIL	39,800.00	Requisition initiated on the IFMIS System

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2019

199	M/S Primate Tours Limited	36,800.00	NIL	36,800.00	Requisition initiated on the IFMIS System
200	M/S Primate Tours Limited	36,500.00	NIL	36,500.00	Requisition initiated on the IFMIS System
201	M/S Primate Tours Limited	34,800.00	NIL	34,800.00	Requisition initiated on the IFMIS System
202	M/S Primate Tours Limited	34,750.00	NIL	34,750.00	Requisition initiated on the IFMIS System
203	M/S Primate Tours Limited	33,400.00	NIL	33,400.00	Requisition initiated on the IFMIS System
204	M/S Primate Tours Limited	32,500.00	NIL	32,500.00	Requisition initiated on the IFMIS System
205	M/S Primate Tours Limited	28,800.00	NIL	28,800.00	Requisition initiated on the IFMIS System
206	M/S Primate Tours Limited	28,450.00	NIL	28,450.00	Requisition initiated on the IFMIS System
207	M/S Primate Tours Limited	19,800.00	NIL	19,800.00	Requisition initiated on the IFMIS System
208	M/S Primate Tours Limited	12,400.00	NIL	12,400.00	Requisition initiated on the IFMIS System
209	M/S Primate Tours Limited	5,000.00	NIL	5,000.00	Requisition initiated on the IFMIS System
210	M/S Primate Tours Limited	1,189,710.00	NIL	1,189,710.00	Purchase Order Processed but affected by the closure of IFMIS System
211	M/S Primate Tours Limited	311,200.00	NIL	311,200.00	Purchase Order Processed but affected by the closure of IFMIS System
212	M/S Primate Tours Limited	295,900.00	NIL	295,900.00	Purchase Order Processed but affected by the closure of IFMIS System
213	M/S Primate Tours Limited	259,950.00	NIL	259,950.00	Purchase Order Processed but affected by the closure of IFMIS System
214	M/S Primate Tours Limited	190,800.00	NIL	190,800.00	Purchase Order Processed but affected by the closure of IFMIS System
215	M/S Primate Tours Limited	131,400.00	NIL	131,400.00	Purchase Order Processed but affected by the closure of IFMIS System
216	M/S Primate Tours Limited	73,000.00	NIL	73,000.00	Purchase Order Processed but affected by the closure of IFMIS System
217	M/S Primate Tours Limited	57,800.00	NIL	57,800.00	Purchase Order Processed but affected by the closure of IFMIS System

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2019

					System
218	M/S Primate Tours Limited	38,900.00	NIL	38,900.00	Purchase Order Processed but affected by the closure of IFMIS System
219	M/S Primate Tours Limited	34,870.00	NIL	34,870.00	Purchase Order Processed but affected by the closure of IFMIS System
210	M/S Primate Tours Limited	20,000.00	NIL	20,000.00	Purchase Order Processed but affected by the closure of IFMIS System
211	M/S Primate tours limited	18,400.00	NIL	18,400.00	Purchase Order Processed but affected by the closure of IFMIS System
212	M/S Ride on Agencies	400,680.00	NIL	400,680.00	Requisition initiated on the IFMIS System
213	M/S Apex Consulting Africa Limited	2,446,730.00	NIL	2,446,730.00	Purchase Order Processed but affected by the closure of IFMIS System
214	M/S Babs security Services Limited	133,600.00	NIL	133,600.00	Requisition initiated on the IFMIS System
215	M/S Babs security Services Limited	133,600.00	NIL	133,600.00	Requisition initiated on the IFMIS System
216	M/S Babs security Services Limited	133,600.00	NIL	133,600.00	Purchase Order Processed but affected by the closure of IFMIS System
217	M/S Babs security Services Limited	133,600.00	NIL	133,600.00	Purchase Order Processed but affected by the closure of IFMIS System
218	M/S Babs security Services Limited	133,600.00	NIL	133,600.00	Purchase Order Processed but affected by the closure of IFMIS System
219	M/S Babs security Services Limited	133,600.00	NIL	133,600.00	Purchase Order Processed but affected by the closure of IFMIS System
220	M/S Babs security Services Limited	133,600.00	NIL	133,600.00	Purchase Order Processed but affected by the closure of IFMIS System
221	M/S Babs security Services Limited	133,600.00	NIL	133,600.00	Purchase Order Processed but affected by the closure of IFMIS System

STATE DEPARTMENT FOR FISHERIES, AQUACULTURE AND THE BLUE ECONOMY
Reports and Financial Statements
For the year ended June 30, 2019

222	M/S Babs security Services Limited	133,600.00	NIL	133,600.00	Requisition initiated on the IFMIS System
223	M/S Babs security Services Limited	133,599.95	NIL	133,599.95	Purchase Order Processed but affected by the closure of IFMIS System
224	M/S Babs security Services Limited	133,599.95	NIL	133,599.95	Purchase Order Processed but affected by the closure of IFMIS System
225	M/S Babs security Services Limited	133,599.00	NIL	133,599.00	Purchase Order Processed but affected by the closure of IFMIS System
226	M/S Crystal Valuers Limited	2,214,073.44	NIL	2,214,073.44	Requisition initiated on the IFMIS System
227	M/S Crystal Valuers Limited	2,214,073.44	NIL	2,214,073.44	Requisition initiated on the IFMIS System
228	M/S Crystal Valuers Limited	2,214,073.44	NIL	2,214,073.44	Requisition initiated on the IFMIS System
229	M/S Crystal Valuers Limited	1,476,048.96	NIL	1,476,048.96	Requisition initiated on the IFMIS System
230	M/S Crystal Valuers Limited	1,476,048.96	NIL	1,476,048.96	Requisition initiated on the IFMIS System
231	M/S Safari Park Hotel & Casino	7,010,068.82	NIL	7,010,068.82	Purchase Order Processed but affected by the closure of IFMIS System
232	M/S Telkom Kenya Limited	1,789,412.90	NIL	1,789,412.90	Requisition initiated on the IFMIS System
233	M/S Telkom Kenya Limited	261,000.00	NIL	261,000.00	Requisition initiated on the IFMIS System
234	M/S Machakos University College	570,000.00	NIL	570,000.00	Purchase Order Processed but affected by the closure of IFMIS System
235	M/S University of Nairobi	348,000.00	NIL	348,000.00	Purchase Order Processed but affected by the closure of IFMIS System
236	M/S University of Nairobi Enterprise and Services Limited	249,000.00	NIL	249,000.00	Purchase Order Processed but affected by the closure of IFMIS System
	Sub-Total (Kshs.)	63,157,664.54	NIL	63,157,664.54	
	Grand Total	266,319,935.59		266,319,935.59	

ANNEX 7- REPORTS GENERATED FROM IFMIS

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

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



REPUBLIC OF KENYA
STATE DEPARTMENT FOR FISHERIES
BANK RECONCILIATION STATEMENT
RECURRENT A/C 2018/2019 FINANCIAL YEAR

AS AT 30TH JUNE 2019 STATION R.1166

Balance as per Bank Certificate

LESS: -

Payments in cash Book not yet
recorded in Bank Statement

LESS: -

Receipts in Bank statement not yet
recorded in Cashbook

ADD: -

Payments in Bank statement not yet
recorded in Cashbook

ADD: -

Receipts in cash Book not yet

recorded in Bank Statement

Cashbook Balance

	511,240.95
(449,439.95)	
	(449,439.95)
	-
	61,801.00

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..... 30/6/19

REPUBLIC OF KENYA- STATE DEPARTMENT OF FISHERIES			
RECURRENT ACCOUNT.			
2018/2019 FINANCIAL YEAR RECURRENT ACCOUNT			
ACCOUNT :REC-1166 A/C 1000384077			
APPENDIX I			
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2019			
DATE	VOUCHER No.	PARTICULARS	AMOUNT(KSH)
2/5/2019	970	Afya Sacco	51,256.75
2/5/2019	970	Department of Housing	103,500.00
2/5/2019	970	Accounting Officer	107,159.20
28-05-2019	1187	Izwe Loans Kenya Ltd	52,250.00
28-05-2019	1187	Water Welfare Association	50.00
28-05-2019	1187	Department of Housing	99,000.00
30-05-2019	1418	Tax	36,224.00
			449,439.95
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2019			
		PARTICULARS	
DATE	RECEIPT NO.		AMOUNT(KSH)
		TOTAL	-
APPENDIX III			
PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2019			
DATE	CHQ NO.	PARTICULARS	AMOUNT(KSH)
		TOTAL	-
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2018			
DATE	VOUCHER NO.	PARTICULARS	AMOUNT(KSH)
CHECK			
BANK STATEMENT BALANCE			511,240.95
APPENDIX 1			(449,439.95)
APPENDIX 2			-
APPENDIX 3			-
APPENDIX 4			-
CASH BOOK BALANCE			61,801.00
CHECK			
COMPUTER			61,801.00
CASH BOOK			61,801.00
BALANCE			-

Prepared By
Simon Kamau.....

REPUBLIC OF KENYA

Date 10/7/2019

STATE DEPARTMENT OF FISHERIES,

AQUACULTURE AND

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

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

as at the close of

business on 30TH JUNE 2019

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

STEPHEN WANYAMA - CHAIRMAN

SYLEVESTER BOLO - MEMBER

SOI CHEPNGENO – MEMBER

Assembled at the office of

STATE DEPT OF FISHERIES, AQUACULTURE AND THE BLUE ECONOMY CASH
OFFICE - MAJI HOUSE

at 11.00 am

(time) on the 9/7/2019

Notes	(Shs.	
Silver	Shs.	302,275.00
copper	Shs.	27
Cheques (as per details on reverse)	Shs.	.50
		<u>302,277.50</u>

It was observed that cheques amounting to Shs. Nil

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

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

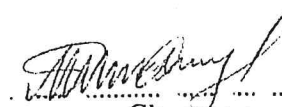
The Cash Book reflected the following balances as at the close of business on the 30/6/2019

Cash on hand	(Shs.	302,277.50
Bank balance	Shs.	61,801.00

The Bank Certificate of Balance showed a sum of Shs. Sixty nine million, eight hundred and forty
Thousand and twelve cts eighty five (shs. 69,840,012 cts 85)

Standing to the credit of the account on 30/6/2019

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 9/7/2019

Stephen Wanyama

Sylvester Bolo- Member

Soi Chepngeno- Member

Members of the Board



REPUBLIC OF KENYA
STATE DEPARTMENT FOR FISHERIES
BANK RECONCILIATION STATEMENT
DEVELOPMENT A/C 2018/2019 FINANCIAL YEAR

AS AT 30TH JUNE 2019 STATION R.1166

Balance as per Bank Certificate

LESS: -

Payments in cash Book not yet
recorded in Bank Statement

LESS: -

Receipts in Bank statement not yet
recorded in Cashbook

ADD: -

Payments in Bank statement not yet
recorded in Cashbook

ADD: -

Receipts in cash Book not yet

recorded in Bank Statement

Cashbook Balance

	2,720,356.00
(1,777,983.00)	
	(1,777,983.00)
	-
	942,373.00

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 30/06/2019

REPUBLIC OF KENYA- STATE DEPARTMENT OF FISHERIES			
DEVELOPMENT ACCOUNT.			
2018/2019 FINANCIAL YEAR DEVELOPMENT ACCOUNT			
ACCOUNT :DEV-1166 A/C 1000384085			
APPENDIX 1			
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2019			
<u>DATE</u>	<u>VOUCHER No.</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
20-03-2019	254	Agnes Bwire	123,600.00
17-05-2019	351	Maurice Okoth	53,583.00
28-06-2019	528	Alfred Muhindi	730,000.00
14-06-2019	407	Pago Airways Travel Services LTD o/c	300.00
28-06-2019	498	Martin Mutuga	870,500.00
		TOTAL	1,777,983.00
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2019			
		<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
<u>DATE</u>	<u>RECEIPT NO.</u>		
		TOTAL	-
APPENDIX III			
PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2019			
<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 2019			
<u>DATE</u>	<u>VOUCHER NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
			-
CHECK			
BANK STATEMENT BALANCE			2,720,356.00
APPENDIX 1			(1,777,983.00)
APPENDIX 2			-
APPENDIX 3			-
APPENDIX 4			-
CASH BOOK BALANCE			942,373.00
CHECK			
COMPUTER			942,373.00
CASH BOOK			942,373.00
BALANCE			-

REPUBLIC OF KENYA

Date 10/7/2019

STATE DEPARTMENT OF FISHERIES,

AQUACULTURE AND THE BLUE ECONOMY

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

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

as at the close of

business on 30TH JUNE 2019

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

STEPHEN WANYAMA - CHAIRMAN

SYLEVESTER BOLO - MEMBER

SOI CHEPNGENO - MEMBER

Assembled at the office of

STATE DEPT OF FISHERIES, AQUACULTURE AND THE BLUE ECONOMY CASH
OFFICE - MAJI HOUSE

at 11.00 am

(time) on the 9/7/2019

Notes	(Shs.	
Silver	Shs.	NIL
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		<u>NIL</u>

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2019

Cash on hand	(Shs.	
Bank balance	Shs.	

942,373.00

The Bank Certificate of Balance showed a sum of
Thirty five thousand, cts (shs. 38,335,339.00)
three hundred and
thirty nine cts

Standing to the credit of the account on 30/6/2019

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 9/7/2019

Stephen Wanyama
Sylvester Bolo- Member
Soi Chepngeno- Member
Members of the Board

REPUBLIC OF KENYA

Date 10/7/2019

STATE DEPARTMENT OF

FISHERIES, AQUACULTURE AND THE BLUE ECONOMY

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

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

as at the close of

business on 30TH JUNE 2019

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

STEPHEN WANYAMA - CHAIRMAN

SYLVESTER BOLO - MEMBER

SOI CHEPNGENO - MEMBER

Assembled at the office of

STATE DEPT OF FISHERIES, AQUACULTURE AND THE BLUE ECONOMY CASH
OFFICE - MAJI HOUSE

at 11.00 am (time) on the

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

It was observed that cheques amounting to Shs. - 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.	31,907,461.25
		31,907,461.25

The Bank Certificate of Balance showed a sum of Shs. Thirty four million nine hundred fifty three
Thousand One cts ninety (shs. 34,953,136 90
hundred thirty six cts

Standing to the credit of the account on 30TH JUNE 2019

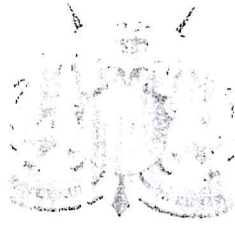
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Chairman

Date 10/7/2019

Stephen Wanyama
Sylvester Bolo- Member
Soi Chepngeno - Member
Members of the Board

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Halle Schlossle Avenue
P.O. Box 00000 00200 Nairobi, Kenya
Telephone: 2560000, Fax: 340192

2nd July, 2019

CERTIFICATE OF BALANCES

Customer :

STATE DEPT F FISH,AQUQ,BLUE
ECON


Balance Date:

138670

30-Jun-19

Account No	Account Name	Currency	Balance
1000384077	REC-STATE DEPT FOR FISH AQU BL ECON	KES	69,840,012.85
1000384085	DEV-STATE DEPT FOR FISH AQU BL ECON	KES	38,335,339.00
1000384093	DEP-STATE DEPT FOR FISH AQU BL ECON	KES	34,953,136.90
1000384107	CBK 165-STATE DEPT FISH AQU BL ECO	KES	0
1000387254	REV-STATE DEPT F FISH,AQUQ,BLUE EC	KES	0
1000392142	STATE DEPT F FISH,AQUQ,BLUE ECON		16,912,047.20


L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION


P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION



REPUBLIC OF KENYA
STATE DEPARTMENT FOR FISHERIES
BANK RECONCILIATION STATEMENT
DEPOSIT A/C 2018/2019 FINANCIAL YEAR

AS AT 30TH JUNE 2019 STATION R.1166

Balance as per Bank Certificate

LESS: -

Payments in cash Book not yet
recorded in Bank Statement

LESS: -

Receipts in Bank statement not yet
recorded in Cashbook

ADD: -

Payments in Bank statement not yet
recorded in Cashbook

ADD: -

Receipts in cash Book not yet

recorded in Bank Statement

Cashbook Balance

	34,953,136.90
(164,199.65)	
(73,400.00)	
	(237,599.65)
100.00	100.00
	34,715,637.25

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... 30/6/19

REPUBLIC OF KENYA- STATE DEPARTMENT OF FISHERIES			
DEPOSIT ACCOUNT.			
2018/2019 FINANCIAL YEAR DEPOSIT ACCOUNT			
ACCOUNT :DEP-1166 A/C 1000384093			
APPENDIX I			
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2019			
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
		TOTAL	164,199.65
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2019			
DATE	RECEIPT NO.	PARTICULARS	AMOUNT(KSH)
10/12/18	FT1834454GBH	TRFS	50.00
10/12/18	FT18344QFF45	TRFS	100.00
10/12/18	FT183449CLIY	TRFS	22,800.00
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
29-01-2019	FT19029MGQ5Z	TRFS	50.00
29-01-2019	FT19029VPXV	TRFS	100.00
29-01-2019	FT19029RVL18	TRFS	200.00
28-02-2019	FT19059G2M12	TRFS	50.00
28-02-2019	FT19059C7WV3	TRFS	100.00
28-02-2019	FT190590STLZ	TRFS	200.00
01-02-2019	FT19060WV3SV	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	FT19066DNJPP	TRFS	50.00
01-04-2019	FT19091NRT4S	TRFS	100.00
01-04-2019	FT190910QT5Z	TRFS	200.00
01-04-2019	FT190916WRX2	TRFS	300.00
01-04-2019	FT19092P4R5C	TRFS	300.00
02-05-2019	FT19122ZVDGG	TRFS	50.00
02-05-2019	FT19122TDRC4	TRFS	100.00
02-05-2019	FT191226YLWP	TRFS	200.00
02-05-2019	FT191433DZGT	TRFS	300.00
13-06-2019	FT19164P9NS9	TRFS	22,200.00
24-06-2019	FT191758RGRZ	TRFS	300.00
		TOTAL	73,400.00
APPENDIX III			
PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2019			
DATE	CHQ NO.	PARTICULARS	AMOUNT(KSH)



NOTES TO THE FINANCIAL STATEMENTS

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

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	9910201	1,321,529,573.00	0.00
TOTAL		1,321,529,573.00	0.00

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
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	41,806,989.90	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		41,806,989.90	0.00

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
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	160,955,965.60	0.00
Basic Wages - Temporary Employees	2110200	6,192,918.00	0.00
Personal Allowances paid as part of Salary	2110300	99,634,539.20	0.00
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
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		266,783,422.80	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	8,639,270.05	0.00
Communication, Supplies and Services	2210200	10,727,217.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	111,416,155.75	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	16,684,267.75	0.00
Printing, Advertising and Information Supplies and Services	2210500	5,288,229.00	0.00
Rentals of Produced Assets	2210600	11,295,260.20	0.00
Training Expenses	2210700	102,800,114.70	0.00
Hospitality Supplies and Servi	2210800	131,257,546.00	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	85,445,298.05	0.00
Office and General Supplies and Services	2211100	51,851,042.25	0.00
Fuel Oil and Lubricants	2211200	21,899,169.10	0.00
Other Operating Expenses	2211300	68,763,389.95	0.00
Routine Maintenance - Vehicles	2220100	10,734,509.00	0.00
Routine Maintenance - Other Assets	2220200	4,593,481.50	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		641,394,950.30	0.00

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	34,904,634.65	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	72,767,796.05	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		107,672,430.70	0.00

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	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	0.00

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	67,692,199.80	0.00
Refurbishment of Buildings	3110300	19,668,038.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	69,153,511.85	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
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	311,000.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	31,732,068.80	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	39,999,955.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	94,014,003.00	0.00
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	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		322,570,776.45	0.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	264,579,456.90	0.00
Development Bank Accounts	6540000	634,330,805.00	0.00
Deposit Bank Account	6550000	89,130,207.95	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		988,040,469.85	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,637,691,980.20	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		1,637,691,980.20	0.00

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	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	6,510,603.45	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		6,510,603.45	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	31,907,461.25	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	599,339,669.90	0.00
TOTAL		631,247,131.15	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		0.00	0.00

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



Trial Balance

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit 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
2110101 Basic Salaries - Civil Service	160,955,965.60	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	160,955,965.60	0.00	0.00	0.00
2110202 Casual Labour - Others	6,192,918.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	6,192,918.00	0.00	0.00	0.00
2110301 House Allowance	55,130,850.30	0.00	0.00	0.00
2110307 Hardship Allowance	228,180.00	0.00	0.00	0.00
2110309 Special Duty Allowance	761,007.50	0.00	0.00	0.00
2110311 Transfer Allowance	2,490,368.50	0.00	0.00	0.00
2110312 Responsibility Allowance	1,768,516.00	0.00	0.00	0.00
2110313 Entertainment Allowance	898,050.00	0.00	0.00	0.00
2110314 Transport Allowance	35,614,962.90	0.00	0.00	0.00
2110315 Extreneous Allowance	1,053,000.00	0.00	0.00	0.00
2110317 Domestic Servant Allowance	431,700.00	0.00	0.00	0.00
2110320 Leave Allowance	1,257,904.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	99,634,539.20	0.00	0.00	0.00
2110000 Wages and Salary Contributions	266,783,422.80	0.00	0.00	0.00
2210101 Electricity	4,902,002.15	0.00	0.00	0.00
2210102 Water and Sewarage Charges	3,737,267.90	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	8,639,270.05	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	7,656,455.00	0.00	0.00	0.00
2210202 Internet Connections	1,673,509.00	0.00	0.00	0.00
2210203 Courier & Postal Services	1,068,553.00	0.00	0.00	0.00
2210204 Leased Communication Lines	268,700.00	0.00	0.00	0.00
2210205 Satellite Access Services	60,000.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	10,727,217.00	0.00	0.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	34,252,638.35	0.00	0.00	0.00
2210302 Accommodation - Domestic Travel	13,674,154.00	0.00	0.00	0.00
2210303 Daily Subsistence Allowance	59,732,099.60	0.00	0.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	3,757,263.80	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	111,416,155.75	0.00	0.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	6,506,515.00	0.00	0.00	0.00
2210402 Accommodation	1,047,350.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	8,770,217.75	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	360,185.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	16,684,267.75	0.00	0.00	0.00
2210502 Publishing & Printing Services	518,804.00	0.00	0.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,844,825.00	0.00	0.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	2,000,000.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	924,600.00	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	5,288,229.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	4,930,097.00	0.00	0.00	0.00
2210604 Hire of Transport, Equipment	6,365,163.20	0.00	0.00	0.00
2210600 Rentals of Produced Assets	11,295,260.20	0.00	0.00	0.00
2210701 Travel Allowance	1,397,670.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210702 Remuneration of Instructors and Contract Based Training Services	79,649,231.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	9,604,012.50	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	2,925,520.50	0.00	0.00	0.00
2210706 Book Allowance	553,905.00	0.00	0.00	0.00
2210710 Accommodation Allowance	6,035,050.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	1,580,967.70	0.00	0.00	0.00
2210712 Trainee Allowance	1,053,758.00	0.00	0.00	0.00
2210700 Training Expenses	102,800,114.70	0.00	0.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	23,258,764.00	0.00	0.00	0.00
2210802 Boards, Committees, Conferences and Seminars	70,979,032.00	0.00	0.00	0.00
2210805 National Celebrations	749,150.00	0.00	0.00	0.00
2210808 Purchase of Coffins	482,000.00	0.00	0.00	0.00
2210809 Board Allowance	35,788,600.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	131,257,546.00	0.00	0.00	0.00
2211001 Medical Drugs	1,177,120.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	1,998,830.00	0.00	0.00	0.00
2211005 Chemicals and Industrial Gases	1,599,986.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	30,000.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	32,077,369.00	0.00	0.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	1,799,986.00	0.00	0.00	0.00
2211009 Education and Library Supplies	614,154.25	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	30,000.00	0.00	0.00	0.00
2211015 Foods and Rations	1,205,800.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	390,483.00	0.00	0.00	0.00
2211023 Supplies for Production	44,521,569.80	0.00	0.00	0.00
2211000 Specialised Materials and Supp	85,445,298.05	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	29,897,430.00	0.00	0.00	0.00
2211102 Supplies and Accessories for Computers and Printers	20,066,125.25	0.00	0.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,887,487.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	51,851,042.25	0.00	0.00	0.00
2211201 Refined Fuels and Lubricants for Transport	21,899,169.10	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	21,899,169.10	0.00	0.00	0.00
2211301 Bank Service Commission and Charges	447,748.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	8,571,714.00	0.00	0.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	43,200.00	0.00	0.00	0.00
2211310 Contracted Professional Services	14,558,161.95	0.00	0.00	0.00
2211311 Contracted Technical Services	44,139,326.00	0.00	0.00	0.00
2211321 Parking charges	17,740.00	0.00	0.00	0.00
2211322 Binding of Records	24,500.00	0.00	0.00	0.00
2211328 Counselling Services	961,000.00	0.00	0.00	0.00
2211300 Other Operating Expenses	68,763,389.95	0.00	0.00	0.00
2210000 Goods and Services	626,066,959.80	0.00	0.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	8,388,259.00	0.00	0.00	0.00
2220103 Maintenance Expenses - Boats and Ferries	2,346,250.00	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	10,734,509.00	0.00	0.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	335,310.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	402,996.00	0.00	0.00	0.00
2220204 Maintenance of Buildings -- Residential	73,500.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	2,048,886.00	0.00	0.00	0.00
2220207 Maintenance of Roads, Ports	845,655.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
and Jetties				
2220210 Maintenance of Computers, Software, and Networks	887,134.50	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	4,593,481.50	0.00	0.00	0.00
2220000 Routine Maintenance	15,327,990.50	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	34,904,634.65	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	34,904,634.65	0.00	0.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	72,767,796.05	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	72,767,796.05	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	107,672,430.70	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	67,692,199.80	0.00	0.00	0.00
3110200 Construction of Building	67,692,199.80	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	19,668,038.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	19,668,038.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	69,153,511.85	0.00	0.00	0.00
3110500 Construction and Civil Works	69,153,511.85	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	311,000.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	311,000.00	0.00	0.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	30,000,000.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	1,732,068.80	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	31,732,068.80	0.00	0.00	0.00
3111302 Purchase of Animals and Breeding Stock	39,999,955.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	39,999,955.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	92,990,403.00	0.00	0.00	0.00
3111499 Research, Feasibility Studies	1,023,600.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	94,014,003.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	322,570,776.45	0.00	0.00	0.00
5120202 Borrowing from International Organizations	0.00	41,806,989.90	0.00	0.00
5120200 Foreign Borrowing-Direct Payments	0.00	41,806,989.90	0.00	0.00
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	41,806,989.90	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	264,579,456.90	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	264,579,456.90	0.00	0.00
6530000 Recurrent Bank Accounts	0.00	264,579,456.90	0.00	0.00
6540101 Ministry HQ Development Bank A	0.00	634,330,805.00	0.00	0.00
6540100 Development Bank Accounts	0.00	634,330,805.00	0.00	0.00
6540000 Development Bank Accounts	0.00	634,330,805.00	0.00	0.00
6550101 Ministry HQ Deposit Bank A/C	0.00	89,130,207.95	0.00	0.00
6550100 Deposit Bank Accounts	0.00	89,130,207.95	0.00	0.00
6550000 Deposit Bank Account	0.00	89,130,207.95	0.00	0.00
6580101 Cash	710,025,131.00	0.00	0.00	0.00
6580104 Cash in Transit	927,666,849.20	0.00	0.00	0.00
6580100 Cash in Hand	1,637,691,980.20	0.00	0.00	0.00
6580000 Cash in Hand	1,637,691,980.20	0.00	0.00	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	0.00
6760100 Imprests	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	6,510,603.45	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	6,510,603.45	0.00	0.00	0.00
6780000 Suspense & Clearance Account	6,510,603.45	0.00	0.00	0.00
7310101 General Deposits	0.00	31,907,461.25	0.00	0.00
7310100 General Deposits Items	0.00	31,907,461.25	0.00	0.00
7310000 Deposits	0.00	31,907,461.25	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390103 AP Liabilities	8,029,677.30	0.00	60,000.00	0.00
7390107 Intercompany Payables	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	8,029,677.30	0.00	60,000.00	0.00
7399999 Cash Clearing A/c	0.00	607,369,347.20	0.00	60,000.00
7399900	0.00	607,369,347.20	0.00	60,000.00
7390000 System Required Liabilities A/cs	8,029,677.30	607,369,347.20	60,000.00	60,000.00
9910201 Exchequer Releases/ Provisioning Account	0.00	1,321,529,573.00	0.00	0.00
9910200 Exchequer Provisions	0.00	1,321,529,573.00	0.00	0.00
9910000 Provisions	0.00	1,321,529,573.00	0.00	0.00
Total	2,990,653,841.20	2,990,653,841.20	60,000.00	60,000.00

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

Prepared By: _____

Date: _____

Reviewed By:  _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

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

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0111000000		Fisheries Development and Management	1,202,828,748.00	875,539,736.55	327,289,011.45
	0111020000	Aquaculture Development	577,215,733.00	528,502,032.55	48,713,700.45
	0111030000	Management and Development of Capture Fisheries	278,996,616.00	164,472,215.05	114,524,400.95
	0111040000	Assurance of Fish Safety, Value Addition and Marketing	111,516,249.00	51,225,318.65	60,290,930.35
	0111050000	Marine and Fisheries Research	235,100,150.00	131,340,170.30	103,759,979.70
0117000000			149,464,906.00	126,702,415.00	22,762,491.00
	0117010000		149,464,906.00	126,702,415.00	22,762,491.00
0118000000			847,966,492.00	340,075,828.70	507,890,663.30
	0118010000		325,559,123.00	114,995,827.50	210,563,295.50
	0118020000		28,520,159.00	21,351,537.80	7,168,621.20
	0118030000		124,889,176.00	3,347,247.00	121,541,929.00
	0118040000		171,684,234.00	139,853,074.40	31,831,159.60
	0118050000		197,313,800.00	60,528,142.00	136,785,658.00
Grand Total			2,200,260,146.00	1,342,317,980.25	857,942,165.75

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

Prepared By: _____

Date: _____

Reviewed By:  _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	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	1,321,529,573.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	41,806,989.90	0.00
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		1,363,336,562.90	0.00
PAYMENTS			
Compensation of Employees	12	266,783,422.80	0.00
Use of goods and Services	13	641,394,950.30	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	107,672,430.70	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	322,570,776.45	0.00
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		1,338,421,580.25	0.00
SURPLUS/DEFICIT		24,914,982.65	0.00

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

Prepared By: _____

Date: _____

Reviewed By:  _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(988,040,469.85)	0.00
Cash Balances	22B	1,637,691,980.20	0.00
Total Cash And Cash Equivalents		649,651,510.35	0.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	6,510,603.45	0.00
TOTAL FINANCIAL ASSETS		656,162,113.80	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	631,247,131.15	0.00
NET FINANCIAL ASSETS		24,914,982.65	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		24,914,982.65	0.00
NET FINANCIAL POSITION		24,914,982.65	0.00

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

Prepared By: _____

Date: _____

Reviewed By: *J-87*

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,321,529,573.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	266,783,422.80	0.00
Use of goods and Services	13	641,394,950.30	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	107,672,430.70	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		624,736,527.70	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	930,415,296.90	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	322,570,776.45	0.00
Net Cash Flow From Investing Activities	B	(322,570,776.45)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	41,806,989.90	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	41,806,989.90	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	649,651,510.35	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	649,651,510.35	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

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

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
1164000100		Headquarters and Administrative Services	0.00	0.00	0.00
	0117000000		0.00	0.00	0.00
1166000100		Headquarters and Administrative Services	114,283,452.00	93,882,304.70	20,401,147.30
	0117000000		114,283,452.00	93,882,304.70	20,401,147.30
1166000200		Finance Accounts and Procurement Services	35,181,454.00	32,820,110.30	2,361,343.70
	0117000000		35,181,454.00	32,820,110.30	2,361,343.70
1166000300		Directorate of Marine and Coastal Fisheries	56,579,316.00	52,987,709.10	3,591,606.90
	0111000000	Fisheries Development and Management	56,579,316.00	52,987,709.10	3,591,606.90
1166000400		Directorate of Inland and Riverine Fisheries	31,953,087.00	25,398,486.30	6,554,600.70
	0111000000	Fisheries Development and Management	31,953,087.00	25,398,486.30	6,554,600.70
1166000500		Directorate of Aquaculture Development	33,917,779.00	31,658,401.95	2,259,377.05
	0111000000	Fisheries Development and Management	33,917,779.00	31,658,401.95	2,259,377.05
1166000600		Directorate of Quality Assurance and Marketing	42,481,022.00	40,532,756.65	1,948,265.35
	0111000000	Fisheries Development and Management	42,481,022.00	40,532,756.65	1,948,265.35
1166000700		Directorate of Fisheries	41,367,883.00	32,708,468.75	8,659,414.25
	0111000000	Fisheries Development and Management	41,367,883.00	32,708,468.75	8,659,414.25
1166000800		Fisheries and Hatchery	43,097,954.00	40,504,834.85	2,593,119.15
	0111000000	Fisheries Development and Management	43,097,954.00	40,504,834.85	2,593,119.15
1166000900		Fisheries Regional Centres	42,908,246.00	41,852,925.90	1,055,320.10
	0111000000	Fisheries Development and Management	42,908,246.00	41,852,925.90	1,055,320.10
1166001000		Deep Sea Fisheries	9,403,461.00	6,289,825.00	3,113,636.00
	0111000000	Fisheries Development and Management	9,403,461.00	6,289,825.00	3,113,636.00
1166001200		Development and Coordination of Blue Economy	240,086,492.00	193,624,059.70	46,462,432.30
	0118000000		240,086,492.00	193,624,059.70	46,462,432.30
1166100100			58,994,907.00	9,096,962.00	49,897,945.00
	0111000000	Fisheries Development and Management	58,994,907.00	9,096,962.00	49,897,945.00
1166100400			310,000,000.00	285,933,224.65	24,066,775.35
	0111000000	Fisheries Development and Management	310,000,000.00	285,933,224.65	24,066,775.35
1166100800			9,500,150.00	1,618,700.00	7,881,450.00
	0111000000	Fisheries Development and Management	9,500,150.00	1,618,700.00	7,881,450.00
1166101300			190,200,000.00	170,405,571.10	19,794,428.90
	0111000000	Fisheries Development and Management	190,200,000.00	170,405,571.10	19,794,428.90
1166101400		Kenya Marine Fisheries & Socio-Economic Development Project	170,000,000.00	128,494,530.30	41,505,469.70
	0111000000	Fisheries Development and Management	170,000,000.00	128,494,530.30	41,505,469.70
1166101500			65,640,320.00	2,822,540.00	62,817,780.00
	0111000000	Fisheries Development and Management	65,640,320.00	2,822,540.00	62,817,780.00
1166101600			96,784,623.00	5,234,800.00	91,549,823.00
	0111000000	Fisheries Development and Management	96,784,623.00	5,234,800.00	91,549,823.00
1166101700			297,000,000.00	92,007,817.00	204,992,183.00
	0118000000		297,000,000.00	92,007,817.00	204,992,183.00
1166101800			310,880,000.00	54,443,952.00	256,436,048.00
	0118000000		310,880,000.00	54,443,952.00	256,436,048.00
Grand Total			2,200,260,146.00	1,342,317,980.25	857,942,165.75



Budget Execution by Programme and Economic Classification

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

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0111000000		Fisheries Development and Management	1,202,828,748.00	875,539,736.55	327,289,011.45
	2110000	Wages and Salary Contributions	201,249,016.00	187,079,420.20	14,169,595.80
	2210000	Goods and Services	422,191,973.00	340,853,627.85	81,338,345.15
	2220000	Routine Maintenance	11,104,489.00	8,617,019.00	2,487,470.00
	2630000	Grants & Transfer To Other Govt. Units	110,000,000.00	72,767,796.05	37,232,203.95
	3110000	Acquisition of Fixed Capital Assets	458,283,270.00	266,221,873.45	192,061,396.55
0117000000			149,464,906.00	126,702,415.00	22,762,491.00
	2110000	Wages and Salary Contributions	90,650,984.00	79,704,002.60	10,946,981.40
	2210000	Goods and Services	50,745,124.00	41,234,881.90	9,510,242.10
	2220000	Routine Maintenance	4,600,190.00	3,516,840.50	1,083,349.50
	3110000	Acquisition of Fixed Capital Assets	3,468,608.00	2,246,690.00	1,221,918.00
0118000000			847,966,492.00	340,075,828.70	507,890,663.30
	2210000	Goods and Services	421,438,073.00	247,563,950.05	173,874,122.95
	2220000	Routine Maintenance	6,485,045.00	3,194,131.00	3,290,914.00
	2630000	Grants & Transfer To Other Govt. Units	39,004,000.00	34,946,634.65	4,057,365.35
	3110000	Acquisition of Fixed Capital Assets	381,039,374.00	54,371,113.00	326,668,261.00
		Grand Total	2,200,260,146.00	1,342,317,980.25	857,942,165.75

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-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
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	659,027,555.00	(659,027,555.00)	0.00%
5		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	659,027,555.00	(659,027,555.00)	0.00%
PAYMENTS								
12		140,400,000.00	0.00	151,500,000.00	291,900,000.00	266,783,422.80	25,116,577.20	91.40%
13		139,110,199.50	0.00	212,354,694.50	351,464,894.00	284,469,666.95	66,995,227.05	80.94%
14		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15		19,900,000.00	0.00	19,104,000.00	39,004,000.00	34,904,634.65	4,099,365.35	89.49%
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		4,170,626.00	0.00	4,720,626.00	8,891,252.00	5,343,458.80	3,547,793.20	60.10%
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		303,580,825.50	0.00	387,679,320.50	691,260,146.00	591,501,183.20	99,758,962.80	85.57%



Statement of Budget Execution - Recurrent Expenditure
Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy
Current Period: JUL-18 To JUN-19

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-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	662,502,018.00	(662,502,018.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	70,000,000.00	70,000,000.00	41,806,989.90	28,193,010.10	59.72%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	70,000,000.00	70,000,000.00	704,309,007.90	(634,309,007.90)	1006.16%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	783,018,095.00	0.00	(217,918,095.00)	565,100,000.00	356,925,283.35	208,174,716.65	63.16%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	110,000,000.00	110,000,000.00	72,767,796.05	37,232,203.95	66.15%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,400,981,905.00	0.00	(567,081,905.00)	833,900,000.00	317,227,317.65	516,672,682.35	38.04%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,184,000,000.00	0.00	(675,000,000.00)	1,509,000,000.00	746,920,397.05	762,079,602.95	49.50%



Statment of Budget Execution - Development Expenditure
Entity: 1166-State Department for Fisheries, Aquaculture & the Blue Economy
Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

