

REPUBLIC OF KENYA



Paper Laid
By Hon Aden Duale,
Majority Leader on
Tue 18/11/14
[Signature]

KENYA NATIONAL AUDIT OFFICE

PARLIAMENT
OF KENYA
LIBRARY

TABLE OFFICE
S/No.....
18 NOV 2014
Sign.....
PAPER LAID

REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
MINISTRY OF FISHERIES DEVELOPMENT
FOR THE YEAR ENDED
30 JUNE 2013

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON THE MINISTRY OF FISHERIES DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Ministry of Fisheries, Vote 156 which comprise the Statement of Assets and Liabilities Recurrent, Development and Deposit as at 30 June 2013 and the Appropriation Accounts for the Recurrent and Development and Statement of Revenue – Fishing Rights Head-000000-056 for year then ended and a summary of significant accounting policies and other explanatory information in accordance with Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

Accounting Officer's Responsibility for the Financial Statements

The Accounting Officer, Ministry of Fisheries Development, is responsible for the preparation and fair presentation of these financial statements in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012 and for such 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.

The Accounting Officer is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 4 and 5 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

assessments, the auditor considers internal control relevant to the Ministry's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

A. RECURRENT APPROPRIATION ACCOUNT- R. 156

Unqualified Opinion

There were no material issues noted in this statement.

B. STATEMENT OF ASSETS AND LIABILITIES FOR VOTE R.156

Basis for Adverse Opinion

1. Presentation of the Statement

The format in which the Statement of Assets and Liabilities for Vote R.156 is presented does not conform to that prescribed under Chapter 11, Paragraph 11.8.3 of the Government Financial Regulations and Procedures. The Statement has been presented in four columns while the regulations require three columns. No explanation has been provided for failing to prepare the Statement as required by Government Financial Regulations and Procedures.

2. Incorrect Opening Balances

The Statement reflects the following Accounts with opening balances that differ with closing balances reflected in the audited statement as at 30 June 2012: -

<u>Account Particulars</u>	<u>Opening balance in the Statement as at 30 June 2013</u>	<u>Closing balance in the Statement as at 30 June 2012</u>	<u>Difference</u>
Exchequer Account	685,673.60	64,272,710.40	63,587,036.80
District Suspense Account (Dr)	49,498,493.05	7,971,637.10	41,526,855.95
General Suspense Account (Dr)	(5,216,822.70)	7,060,069.50	12,276,892.20

General Account of Vote	126,566,866.65	160,903,939.70	34,337,073.05
General Suspense Account (Cr)	5,216,822.70	Nil	5,216,822.70
Excess A.I.A	Nil	60,365.55	60,365.55

It was, therefore, not possible to confirm the accuracy and validity of the account balances reflected in the Statement of Assets and Liabilities for Vote R.156 as at 30 June 2013.

3. Uncleared Balances

The Statement also reflects the following balances relating to 2011/2012 and earlier years that have not been cleared:-

<u>Account Particulars</u>	<u>Amount (Kshs)</u>
Exchequer Account	685,673.60
District Suspense Account (Dr)	49,498,493.05
Advances Account	94,850.70
General Account of Vote	126,566,866.65
Agency Account	860.00
General Suspense Account	5,216,822.70

No explanation has been provided for failure to clear these balances from the books of account.

4. Paymaster General Account

The Statement reflects a PMG balance of Kshs.32,535,354.20 as at 30 June, 2013. However, the bank reconciliation statement for Recurrent cashbook as at 30 June 2013 reflects payments in cashbook not in bank statement amounting to Kshs.5,864,997.00, which include stale cheques totalling Kshs.683,570.40. No reason has been given for failure to replace the stale cheques or reverse the entries in the cashbook.

The bank reconciliation statement also reflects payments in bank statement not in cashbook totalling Kshs.551,980.70 which include three entries totalling Kshs.521,610.10 for January, 2011 and June and December 2012. No explanation has been provided for not recording the payments in the cashbook.

5. Overall Accuracy of the Statement

The balances reflected in the Statement of Assets and Liabilities have not been supported with a trial balance as at 30 June 2013 or ledger for the year then ended. It is, therefore, not clear how the balances were arrived at. Consequently, the accuracy and completeness of the Statement could not be confirmed.

C. APPROPRIATION ACCOUNT FOR VOTE D.156

Basis for Qualified Opinion

6. Under-expenditure and under-collection of Appropriations – In - Aid

The Appropriation Account for Vote D.156 for the year ended 30 June 2013 reflects gross Under-expenditure of Kshs.444,491,358.60 or about 17% of Approved Estimates of Kshs.2,693,789,156.00. The Account also reflects under-collection of Appropriations-In-Aid of Kshs.58,000,000.00 or 58% of the estimated receipts of Kshs.100,000,000.00. The Ministry has, however, not indicated the measures it has taken to ensure the situation does not recur in future.

7. Irregular implementation of Fish Project – Kabarnet District

The office made payments totalling Kshs.30,528,600.00 in respect of purchase of fish fingerlings, fish nets, dam liners and fish feeds all of which were to be distributed to identified farmers under the project. There was, however, no information to show how the purchased fingerlings and fish brood worth Ksh.9,480,000.00 were distributed. Further, tender documents to show how the suppliers of fish nets worth Kshs.5,277,000.00, dam liners worth Kshs.1,944,000.00 and fish feeds worth Kshs.13,827,600.00 were identified, were not provided for audit review. In addition, there were no documents to show how the items were distributed.

8. Unsupported and Unvouched Expenditure on Civil Works – Kabarnet District

Payment vouchers together with the supporting documents for refurbishment of non-residential buildings amounting to Kshs.460,000.00 were not provided for audit. In addition a payment of Kshs.601,980.00 to a local company for supply of building materials was not supported with a report of Inspection and Acceptance Committee.

Consequently, the propriety of the total expenditure of Kshs.31,590,580.00 incurred by the District Fisheries Office, Kabarnet could not be confirmed.

9. Bahari Sub County - Abandoned Fish Pond Projects

Records available at the Bahari Fisheries Sub-County Office indicate that expenditure totalling Kshs.15,629,600 was incurred on fish pond projects in Ganze, Magarini, Kaloleni, Rabai, Bahari and Malindi Districts in Kilifi County during the period. The

expenditure included the supply of liners Kshs.9,000,000, food stuffs Kshs.3,239,600, breeding stocks Kshs.1,890,000 and casual labour payment of Kshs.1,500,000. However, physical verification carried out revealed that the said fish ponds were dry, dilapidated and abandoned and there were no signs of fish farming in the areas. There were no verifiable records to confirm whether fish was ever reared.

In view of the above observation, the investment of Kshs. 15,629,600 ended up being waste of public funds and the value for money may have not been achieved as the projects have not benefited the community.

D. STATEMENT OF ASSETS AND LIABILITIES FOR VOTE D.156

Basis for Qualified Opinion

10. Trial Balance and Ledger

The balances reflected in the Statement of Assets and Liabilities for Vote D.156 as at 30 June 2013 were not supported by a trial balance as at that date or ledger for the year then ended. Consequently, the basis of preparation of the statement under review could not be confirmed.

11. Long Outstanding Balances

The Statement reflects the following Account balances that have not been cleared although they relate to 2011/2012 and earlier years.

<u>Account</u>	<u>Balances (Kshs)</u>
District Suspense Account	296,110,441.15
General Suspense Account	505,701.00
General Account of Vote	1,198,880,902.00
Exchequer Account	757,585,257.75

No explanation has been provided for failure to clear the long outstanding balances from the records.

12. Paymaster General Account

The Statement reflects a Paymaster General Account debit balance of Kshs.10,654,256.90. However, the bank reconciliation statement for Development Cashbook as at 30 June 2013 reflects payments in cashbook not in bank statement (unpresented cheques) amounting to Kshs.138,730,227.90, which include stale cheques totalling Kshs.962,795.10. No reason has been given for failure to reverse the cheques in the cashbook. The reconciliation statement also reflects a receipt in the bank statement of Kshs.84,659.90 that has not been recorded in the cashbook although

it relates to December 2012. No explanation has been given for failure to update the cashbook with the receipt.

E. STATEMENT OF ASSETS AND LIABILITIES FOR DEPOSITS 156

Basis for Qualified Opinion

13. Trial balance and Ledger

The account balances reflected in the Statement of Assets and Liabilities for Deposits 156 and Funds as at 30 June 2013 were not supported by a Trial Balance as at 30 June 2013 or ledger for the year then ended. As a result, the completeness and accuracy of the balances could not be ascertained.

F. STATEMENT OF REVENUE HEAD – 000000-056 – FISHING RIGHTS

Basis for Qualified Opinion

The Revenue Statement for the year ended 30 June 2013 reflects Revenue cash on hand balance of Kshs. 2,557,198.25 instead of actual balance of Kshs.2,496,832.75. No reconciliation or explanation has been provided for the resultant difference of Kshs.60,365.50.

AUDIT OPINION

In line with my responsibility, I express the following opinions on the financial statements.

Unqualified Opinion

Recurrent Appropriation Account for R.156

In my opinion, the statement presents fairly, in all material respects the financial performance of the Ministry of Fisheries Development for the year ended 30 June 2013 in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.

Qualified Opinion

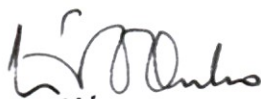
- i. Development Appropriation Account D.156
- ii. Statement of Assets and Liabilities D.156
- iii. Statement of Assets and Liabilities for Deposits 156
- iv. Statement of Revenue Head – 000000-056 Fishing Rights

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the Appropriation Accounts for Development, Statement of Assets and Liabilities for Development, Deposits and the Statement of Revenue Head – 000000-056 Fishing Rights for Vote 148 present fairly, in all material respects, the financial position of the Ministry of Fisheries Development – Vote 156 as at 30 June 2013 and its financial performance for the year then ended in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.

Adverse Opinion

Statement of Assets and Liabilities for R.156

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion Paragraph, the statement does not present fairly the financial position of the Ministry in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

20 May 2014

MINISTRY OF FISHERIES DEVELOPMENT

**ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED**

30TH JUNE 2013



MINISTRY OF FISHERIES DEVELOPMENT

FINANCIAL STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2013

1.0 PART I: INTRODUCTION

1.1 Background

The Ministry of Fisheries Development received a total of **Ksh.1,301,501,787.00** as Recurrent Funds during 2012/2013 Financial Year as compared to 2011/2012 allocation of **Ksh.1,302,588,509.00** showing a slight decrease of 0.007 percent. However, Development allocation increased by 24.2 percent from to **Ksh.2,172,004,155.00** in 2011/2012 to **Ksh.2,693,789,156.00** during the same period.

The Annual Financial Statement (AFS) provides a detailed assessment of the composition, allocation and utilization covering the period 2012/13 Financial Year. The Annual Financial Statement assesses the extent to which the set targets were achieved and underlying reasons for non achievement of some targets. The information contained in this report was extracted from records relating to budget implementation as well as through discussions with key staff involved in programme implementation during the review period.

The AFS covers the following areas: The section on Introduction states the overall objective of the review and outlines the link between the review and the achievement of national objectives. The section on Ministerial Programmes discusses the performance of Ministerial programmes in relation to the achievement of the objectives set out in the Medium Term Plan (MTP), Strategic Plan and Vision 2030. The section on Expenditure Analysis reviews trends in expenditure highlighting issues such as absorption capacity, among others. The section on Challenges documents the challenges experienced in implementing the budget set targets; the report then highlights the main Conclusions and the Key Recommendations.

1.2 Mandate

The Ministry is mandated to provide for the Exploration, Exploitation, Utilization, Management, Development and Conservation of fisheries resources, Aquaculture Development and to Undertake Research in Marine and Fresh-water environment and their Fisheries.

1.3 Vision

To be a leading institution in management, research and development of fisheries resources.

1.4 Mission

To facilitate sustainable management and development of fishery resources and products for accelerated socio-economic development.

The following Core Values guided the implementation of programmes in the Ministry: integrity, reliability, team spirit, meritocracy, fairness, transparency, Professionalism, Efficiency and accountability.

1.5 Key Strategic Objectives

During the Financial Year a total of 154,015 metric tons of fish with an ex-vessel and farm gate value was produced from capture fisheries and aquaculture. This represented a slight decrease occasioned by a fall in production by 11.1% from Lake Victoria. The overall objective of the Ministry is to maximize the contribution of fisheries to the achievement of national development objectives especially poverty reduction, food security, employment and wealth creation as spelt in Vision 2030 and the Millennium Development Goals (MDGs). To achieve this overall objective, the Ministry has the following specific objectives:

- (i) Strengthening institutional, policy and legal framework for fisheries development;
- (ii) Enhancing fish production through sustainable utilization of the natural marine and inland water fisheries;
- (iii) Enhancing aquaculture development;

- (iv) Enhancing fish safety, Quality assurance, value addition and marketing;
- (v) Improving infrastructure and Human Resources Capacity
- (vi) Incorporating HIV and AIDS issues in the Ministry's programmes; and
- (vii) Gender mainstreaming.

These objectives are geared towards realizing the Economic, Social and Political Pillars identified in the Vision 2030, which aims at achieving a high and sustained economic growth of at least 10 per cent by 2012 and maintaining it thereafter. The economic pillar will be achieved through enhanced contribution of fisheries to Gross Domestic Product (GDP). This will be achieved by commercialization of the fisheries sector through promotion of sustainable exploitation of Kenya's Exclusive Economic Zone (EEZ), Lake Victoria, the underutilized Lake Turkana, development of fish farming, value addition of fisheries products and improved marketing systems. This entails expanding and investing in order to sustainably exploit Kenya's EEZ as well as value addition of fisheries products and the continuous support of fish farming through provision of high quality fish seed and fish feed. The social pillar will be achieved through adoption of an ecosystem approach to fisheries resource management, ensuring equity in allocation of fisheries resources through allocation of property rights to empower fisher communities secure and improve fisher folk livelihoods. The sector will also ensure that malnutrition among the children and vulnerable groups is reduced by ensuring increased per capita fish consumption from the current 3.75 kg/ person/ year to 10kg/ person/year in the near future, moving toward the long-term objective of meeting the global target of 16kg per person per year. The fisheries sector also aims at enhancing investments along the fish production value chain thus generating employment and boost rural incomes to improve the living conditions of the rural population. The political pillar is addressed through fisheries resource governance by adopting transparency and stakeholder participation in fisheries resource management and policy formulation.

Conflict resolution management has been integrated into fisheries management.

1.6 Strategic Programmes and Sub-Programmes

In order to achieve the above objectives, the Ministry has been implementing one programme namely, Fisheries Development. The programme has the following three sub-programmes:

- (i) Aquaculture Development;
- (ii) Management and Development of Capture Fisheries;
- (iii) Fish safety/Quality Assurance, Value Addition and Marketing

1.6.1 Sub-Programme 1: Aquaculture

Kenya has a vast network of water bodies that favour the farming of wide variety of fish species of commercial and food value. Aquaculture Suitability Assessment analysis and maps produced by the Ministry in 2009 indicated that Kenya has an enormous potential for fish farming estimate at over 1.4 million hectares (Aquaculture Suitability Report, 2009). If the potential is fully harnessed, the production from aquaculture can support substantial number of fish farmers, fish feed manufacturers, fish processors, traders and other actors. During the review period, growth in the market value of aquaculture products rapidly rose to an estimated value of Ksh.18 billion up from 1 billion in 2009. In addition, the percentage contribution by aquaculture towards National Fish Production rose to 2 percent up from 1 percent in 2009.

1.6.2 Sub-Programme 2: Management and Development of Capture Fisheries

Capture fisheries in Kenya is mainly from Lakes Victoria, Turkana, Naivasha, Baringo, Jipe, the Tana River dams, Tana river delta and the Indian Ocean and it accounted for 86 percent down from 88 percent the previous year. In 2012 a total of 154,000 metric tons were produced with farm gate (ex-vessel price) of Ksh.18,073,859,000.

1.6.2.1 Marine capture fisheries

The Kenyan marine fishery in the Indian Ocean is categorized as artisanal fisheries and industrial/semi-industrial fisheries. In Kenya we have a total of 13,000 fishers who use 3,000 fishing crafts which can only fish in the near-shore. All these can be categorized as artisanal fishers whose production was a total of 8,865 metric tonnes of assorted fish species with an ex-vessel value of Ksh.1.2 billion. The fish landed represented an increase of 5.4 percent from last year's 8,406 metric tons. The semi-industrial fishery is exploited by the industrial fishing vessels which are foreign owned, with very little returns to the local communities. The potential is large with a standing stock of 150,000-300,000 metric tons of fish annually. The Ministry is exploring and evaluating strategies to attract local investors into this fishery by developing the local fleets plan and legal tools that protect the local investors, building capacity for effective and efficient Monitoring Control and Surveillance (MCS).

1.6.2.3 Inland Capture Fisheries

Inland capture fisheries contributed 85.4 percent of Kenya's total fish production, with the principal fishery being that of Lake Victoria. The Lake produced 111,8992 metric tons of fish with an ex-vessel value of Ksh.11,775,377,000 compared to 133,000 metric tons in 2012. Increases in illegal fishing and catchment degradation are the key challenges facing Lake Victoria. Lake Turkana, Kenya's largest fresh water body (7,400 km²) produced 3,000 metric tons of fish with an ex-vessel value of Ksh.307,381,000 a big decline compared to last year when the production 6,400 metric tons with an ex-vessel value of Ksh.271,687,000. It should be noted that despite the decrease in production the ex-vessel values increased. Other fresh water bodies of commercial importance include lakes Naivasha, Baringo, Jipe, the Tana River dams and the Tana River Delta. Most of the inland lakes are over exploited apart from Lake Turkana which is underutilized due to the poor road network and low fisheries related infrastructure. During the review period, Lake Turkana and 20 dams, country-wide, were restocked in order to enhance production.

1.6.3 Sub-Programme3: Assurance of Fish Safety, Value Addition and Marketing

The sub-program ensures that the fish produced is safe for human consumption and the quality is good in order to attract premium prices in local, regional and international markets. The functions under this program are geared towards promoting fish safety and quality assurance, certification of fish and fisheries products for both local and export markets, value addition and marketing.

1.6.4 Key Strategic Priorities: (Vision 2030 Flagship Projects)

The Ministry, in collaboration with Vision 2030 Secretariat, develops the Vision 2030 Flagship Project with the following key strategies priorities:

- (i) Build capacity for Industrial and semi-industrial/commercial domestic fleet for EEZ,
- (ii) Build capacity for monitoring, control and surveillance (MCS),
- (iii) Increase production from water bodies,
- (iv) In situ stock recruitment,
- (v) Development of private sector feed/seed system,
- (vi) Enhance restocking programme,
- (vii) Cage culture,
- (viii) Capacity build farmers, fishers and staff,
- (ix) Mariculture development,
- (x) Intensify pond development to include ASAL areas,
- (xi) Support International Nile Perch Research Centre in Kisumu,
- (xii) Develop zone based improved culture strains/species,
- (xiii) Promote fish consumption,
- (xiv) Diversify the use of fish and fisheries by-products
- (xv) Operationalise the Kenya Fish Marketing Authority
- (xvi) Identify investment opportunities in the sector
- (xvii) Strengthen research, extension and consumer linkages,
- (xviii) Utilize the EEZ
- (xix) Build capacity for research

1.6.5 Key Management Staff

The State Department of Fisheries Development has an Authorized Establishment (AE) of various grades totaling to three thousand, one hundred and twenty one (3,121) with an In Post (IP) of one thousand, four hundred and forty three (1,443). There is a variance of one thousand, six hundred and seventy eight (1,678) personnel which need to be filled up in order for the Department to have optimum numbers required for effective and efficient service delivery. Whereas arrangements were made to fill these vacant positions, the efforts were hampered by inadequate funding to support Personal Emoluments (PE) budget and lack of officers with the right qualifications for recruitment and selection to fill the vacant positions.

The Ministry has the following key management staff:

- (i) Fisheries Secretary at Job group 'T' to coordinate technical functions of four Directorates in this Ministry;
- (ii) Director of Aquaculture at Job Group "S",
- (iii) Director of Aquaculture Development at Job Group "S",
- (iv) Director of Inland and Riverine Fisheries at Job Group "S" and,
- (v) Acting Director of Marine and Coastal Fisheries at Job Group "S".

These Directorates have officers at Job Group "P" and "N" in all regions across the country for coordinating the fisheries affairs between Headquarters, Regional and County offices.

1.6.7 Other Key Management Positions

These include;

- (vi) Director of Administration at Job Group "T" in charge of Administration;

- (vii) Chief Finance Officer at Job Group "R" in charge of Budget and Financial Management;
- (viii) Chief Economist at Job Group "R" in charge of Economic Planning;
- (ix) Senior Assistant Director, HRM at Job Group "Q" in charge of Management of Human Resource;
- (x) Principal Accounts Controller at Job Group "N" in charge of management of Accounts affairs;
- (xi) Legal Officer at Job Group "N" in charge of Legal interpretation;
- (xii) Assistant Director, Supplies Chain Management Services at Job Group "P" in charge of procurement;
- (xiii) Technical Liaison Officer at Job Group "Q" Acts as a link between the Authorizing Officer and Directorates and Policy Formulation;
- (xiv) Chief Information Officer at Job Group "M" in charge of Information Relations Affairs, and
- (xv) Principal ICT Officer at Job Group "N" in charge of ICT affairs

2.0 PART II: MANAGEMENT REPORTS

2.1 The Cabinet Secretary's Report

2.1.1 Changes in Legislative/policy/Strategy Changes

The Ministry has ensured that the sector has an enabling environment to attract development and investment. This has been achieved by ensuring that the institutional, policy and

framework support efficient and effective service delivery. The Ministry reviewed its legal tool, the Fisheries Act Cap 378, and developed the Fisheries Management Bill, 2012 which was approved by Cabinet. The Ministry is in the process of reviewing the National Oceans and Fisheries Policy, 2009 to realign it with the new Constitution, international and regional fisheries and biodiversity instruments and other changes in the fisheries sector.

One of the challenges that the country and the larger East African countries faced during the period under was the continued decline of the Nile Perch fishery in Lake Victoria and inability of the 3 Partner States to complete their obligations to Lake Victoria Fisheries Organization (LVFO) to undertake the "operation save Nile Perch". Kenya paid about 520,000 USD and has a balance of 80,000USD.

Drought and insecurity around Lake Turkana resulted in declined production of fish. However, capacity for fishing in the wind-prone lake Turkana was boosted through the Ministry's collaboration with the UNDP which provided the fishers with four strong engine powered boats, life saving equipment and legal fishing gears. The Lobster Fishery Management Plan was finalised.

2.1.2 Accomplishments during the Year

The Ministry finalized the procurement of the 2 patrol boats one each for Lake Victoria and Lake Turkana respectively. These boats will go a long way in eliminating fishing illegalities in the two important water bodies. Procurement process for the offshore patrol vessel was initiated, while that of the marine research vessel was finalized. We continued to build capacity of the communities to manage their fisheries resources. In collaboration with the Governments of Israel and Germany we have supported middle level institutions such as Ramogi Institute of Applied Technology (RIAT) in Kisumu to enable the training of Certificate

and Diploma Fisheries Courses to our youth and stakeholders wishing to invest in the industry.

The Ministry continued to implement the GOK funded Fish Farm Enterprise and Productivity Program (FFEPP). The program resulted in enhancing Aquaculture production from 22,137 metric tons of fish valued at Ksh.6 billion in 2011/2012 to 48,790 metric tons valued at Ksh.18 billion in 2012/2013. The program has increased the hectareage under fish farming from 1,000 Ha in 2011/12 to 2,105.1 Ha in 2012/13. As a result of the Aquaculture programme, there has been impressive growth in the supply industry such as aqua shops, aquarium and fish trade in coastal areas.

In order to increase productivity in our depleted water bodies there was a massive restocking programme that saw a total of 100 water bodies stocked with fingerlings. Also, communities were integrated in fisheries management at local level through training of Beach Management Units (BMU) at the Kenya Coast.

The Ministry continued to expand the "electronic fish market information system" (EFMIS) to cover aquaculture areas. This enhances trade in fish from the farmers. In addition, eat more fish campaigns were undertaken country-wide.

During the Financial Year, funds for construction of four fish storage and mini-processing facilities were availed. By the close of the year, construction works in Nyeri and Meru Counties stand at 95 percent completion and at 90 percent and 70 percent completion in Kakamega and Migori Counties, respectively.

Fish exporters continued to enjoy the benefit brought about by the electronic issuance of fish health certificates and export certification for exporters as they saved on time and travel costs. At the same time, "Eat More Fish" campaigns were held country-wide to teach Kenyans how to grow, eat and sell fish. The aim

these campaigns was to sensitize local communities on dietary changes with fish as the best option for a healthy living. The campaigns were also geared to create market opportunities and awareness that fisheries is an important economic sector amongst Kenyan's.

2.1.3 Acknowledgement

On behalf of my Ministry, I wish to take this early opportunity to thank the Government for the support in funding the strategic steps we have taken in building capacity for Kenya to manage and develop her fisheries and aquaculture resources. I also acknowledge the assistance accorded to the sector by friendly Development Partners in building capacity of our staff and stakeholders; the private sector for partnering with us in implementing the programmes successfully.

Signed 

Date 30/9/2013

Mr. Felix K. Koskei
CABINET SECRETARY

2.2 The Accounting Officer Report

The Ministry of Fisheries Development aimed at increasing fish production from both captures and culture fisheries in a sustainable manner. During the 2012/2013 Financial Year, the Ministry implemented the Fisheries Development Programme which has three sub programmes. The strategic activities were guided by the

Ministry's Strategic Plan. The key achievements in each sub-programme are highlighted as follows:

2.2.1 Sub-Programme 1: Aquaculture Development

The Ministry was allocated Ksh.1.3 billion to continue implementing the Fish Farming Enterprise and Productivity Programme that was launched in 2009/2010 Financial Year. During the year, the key priority area was completion of the cold storage and mini processing plants at Rongo, Tetu, Lurambi and Imenti south. Total area under aquaculture rose to 2,105.1 Ha, 54 Fish Feed Pelletizing machines were constructed and delivered to 54 cottage industry clusters country wide for fish feed pelletizing. Production from the completed fish ponds rose from 20,000 metric tons to 48,000 metric tons during the Financial Year. The farmers trained in hatchery management last Financial Year were able to cushion the net farmers with fish seeds. Most farmers harvested and restocked their ponds, an indicator of sustainability of the industry.

Key challenges for implementation included delayed disbursement of funds and the budget cuts. The Trilateral Tilapia project provided support for extension services, training and hatchery development in the western Kenya region.

2.2.3 Sub-Programme 2: Management and Development of Capture Fisheries

In 2012 a total of 154,000 metric tons were produced with a value at gate (ex-vessel price) of Ksh.18,073,859,000. Fish production from Lake Victoria and Lake Turkana reduced by 11.1 percent and 12.5 percent, respectively. During the Financial Year a total of Ksh.77 million was realized as Appropriation in Aid (A-I-A) from fish licenses against a target of Ksh.77 million. This was a surplus of about Ksh.90 million. It should be noted that this amount would have been far more if all fishing vessels in our EEZ paid in full for both access and the resource rent fee. To reduce Illegal, Unreported

Unregulated (IUU) fishing, the Ministry initiated the process of improving its capacity for monitoring Control and Surveillance. To this end, the process of acquiring the Offshore Patrol Vessel (OVP) which is under construction in India, procurement of the RV Mtafiti from Belgium was finalized and is on its way to Mombasa. Training for the crew in Belgium, dry-docking of the Vessel was undertaken.

Development of Tuna strategy and domestic fleet development plan were finalised as a support for local fishers to invest in the EEZ fishery. The Ministry collaborated with the International and Regional Fisheries Management Organizations (IFMO and RFMO) for management of the trans-boundary fisheries resources. We were able to pay our annual subscriptions to the Indian Ocean Tuna Commission (IOTC) and Lake Victoria Fisheries Organization (LVFO). However, due to low funding and disparity in dollar exchange rates, the fees were not paid in full.

2.2.4 Sub-Programme 3: Assurance of Fish Safety, Value Addition and Marketing

The Ministry continued to ensure that the fish and fishery products are safe and of good quality, as food, and to facilitate fish trade at international, regional and national markets. Results from the quarterly sampling of water, fish and sediments for pesticide residues, heavy metals, microbiological contaminants showed that our fish and water in natural water bodies were safe for human consumption. The Ministry facilitated the exportation of 10,165 metric tons of fish and fishery products earning the country about Ksh.4 billion in foreign exchange.

The sub programme further facilitated processing and trans-shipment of 5,305 metric tones of Tuna loins through the port of Mombasa. Israel had the lion's share of Nile perch products exports at 3,570 metric tons or 40.4 percent, followed by Netherlands with 1,342

metric tons (15.2 percent), Germany with 661 metric tons (6.9 percent), Portugal 611 metric tons (6.9 percent), UAE 520 metric tons (5.9 percent), China with 349 metric tons (3.9 percent), 326 metric tons (3.7 percent), and France 221 metric tons (3.7 percent) among others. The total exports were 19,040 metric tons earning the country 4.108 billion shillings. The country imported 3,150 metric tons of fish and fishery products worth Ksh.109,400,000.

Aquaculture certification process was initiated during the period in order to facilitate trade in the aquaculture products. In the Financial Year, 120 fish farmers were trained in fish production, quality assurance and marketing to ensure that there is reduced post-harvest losses. A marketing strategy was developed.

2.2.5 Key targets not achieved

There were some targets that were not achieved during the Financial Year mainly because of the interruptions during the general election and Government re-organization occasioning budget cuts and delayed release of funds for the last quarter. These included, but not limited to, payment for the off-shore patrol vessel, enough payment for gratuity for the fish farming Extension officers and filling of vacancies across the Technical cadre of the Ministry. The strategic initiatives not undertaken include the development of specific management plans for Lake Turkana, and Lake Malawi which had been initiated in the last Financial Year.

2.2.6 Other information

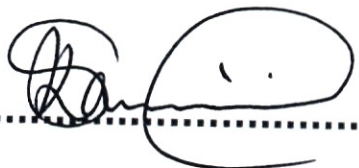
The Ministry also undertook activities geared towards addressing issues of cross cutting nature such as welfare and health, and finalization of anti-corruption policy, the launch of the

workplace policy, and staff sensitization on substance abuse amongst others.

2.2.7 Conclusion

I wish to thank all the staff in the Ministry for diligently and effectively working towards the implementation of our policy and agreed Annual work plan(s). I understand the many challenges we went through during the implementation exercise, but working together as a team and putting the resource available where they were planned to be we will make Kenya a great fisheries nation, creating substantial wealth and many job opportunities. The opportunities in the sector are enormous. We desire more stable and reliable funding, especially for the fisheries flagship project, staff development, applied research and necessary tools to unlock the enormous potential in the fisheries sector of Kenya, in the immediate future.

We, at the Headquarters, need to develop a close and trusted working partnership with the Counties so that the fisheries sector can continue contributing to the economic growth of Kenya and improve the standard of living of our people.

Signed.....

Date.....27/09/2013.....

Sicily Kanini Kariuki (Mrs.), MBS
PRINCIPAL SECRETARY



STATEMENT OF THE ACCOUNTING OFFICERS/RECEIVER'S OF REVENUE/ADMINISTRATORS OF A NATIONAL PUBLIC FUND RESPONSIBILITIES

Section 4 of the Public Audit Act, 2003 and Sections 81, 82 and 84 of the Public Finance Management Act, 2012 require the Accounting Officers, Receivers of Revenue and Administrators of National Public Funds to prepare and sign accounts for Financial Year relating to their areas of responsibility within three months and transmit them to the Auditor General for Audit. The responsibilities of a National Public Fund, including the responsibility for the propriety and regularity of the Public Finances, for keeping proper financial and accounting records, for safeguarding the assets within their responsibility and for ensuring funds entrusted to them are applied only for the purposes intended and approved by Parliament, are set out in the Public Finance Management Act, 2012, various other Government Financial Regulations and Procedures and Circulars issued from time to time.

I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the Financial Statements as well as adequate systems of Internal Control.

I, further, accept responsibility for the attached Annual Accounts, which have been prepared in conformity with Treasury directions and appropriate Government Financial Regulations and Procedures.

I am of the opinion that the attached Appropriations and other Financial Statements present fairly the financial state of affairs of the Ministry of Fisheries Development Vote 156 as at 30th June, 2013.



Sicily K. Kariuki (Mrs.), MBS
Accounting Officer/Receiver of Revenue



RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM 1-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0000			Ministry of Fisheries Development						
			Net Expenditure Head 000000	KShs					
0001			Headquarters and Administrative Services						
	01		Headquarters and Administrative Services						
		2110100	Basic Salaries - Permanent Employees	31,463,580	12,286,677	43,750,257	38,143,217	0	5,607,040
		2110300	Personal Allowances paid as part of Salary	49,832,400	6,842,480	56,674,880	55,063,081	0	1,611,799
		2210200	Communication, Supplies and Services	3,860,273	-386,027	3,474,246	3,474,188	0	58
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	8,262,506	-826,251	7,436,255	7,968,754	-532,499	0
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	2,234,748	-446,950	1,787,798	1,787,741	0	57
		2210500	Printing, Advertising and Information Supplies and Services	4,547,726	-454,773	3,742,953	3,742,953	0	0
		2210700	Training Expenses (including capacity building)	11,531,807	-2,306,361	9,225,446	9,145,180	0	80,266
		2210800	Hospitality Supplies and Services	3,831,910	-383,191	3,448,719	3,427,256	0	21,463
		2211000	Specialised Materials and Supplies	1,833,127	0	1,833,127	1,033,900	0	799,227
		2211100	Office and General Supplies and Services	3,886,785	-388,679	3,498,107	3,497,890	0	217
		2211200	Fuel Oil and Lubricants	4,666,141	0	4,666,141	4,666,141	0	0
		2211300	Other Operating Expenses	2,822,855	-564,571	2,258,284	2,249,630	0	8,654
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	1,379,844	0	1,379,844	1,379,828	0	16
		2220200	Routine Maintenance - Other Assets	399,955	0	399,955	399,150	0	805
		2710100	Govt. Pension and Retirement Benefits	2,702,804	1,900,000	4,602,804	3,674,290	0	928,514
		3110700	Purchase of Vehicles & Other Transport Equipment	0	9,710,010	9,710,010	9,709,970	0	40
		3111000	Purch. of Office Furn. & General Eqpt.	1,470,501	-294,100	1,176,401	1,176,400	0	1
		3111100	Purch. of Specialised Plant, Equipment & Mach.	2,183,087	-436,617	1,746,470	1,745,543	0	927
			GROSS EXPENDITURE KShs	136,910,049	24,251,647	160,811,696	152,285,111	-532,499	9,059,084
			Appropriations in Aid						
			Total Appropriations in Aid	KShs				0	0
			Net Expenditure SubHead 01	KShs				0	0
				136,910,049	24,251,647	160,811,696	152,285,111	-532,499	9,059,084
	02		Aids Control Unit Headquarters and Administrative Services						
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	797,980	-79,798	718,182	694,100	0	24,082
		2210500	Printing, Advertising and Information Supplies and Services	583,318	-58,332	524,986	524,986	0	0
		2210700	Training Expenses (including capacity building)	1,829,955	-365,991	1,463,964	1,463,620	0	344
		2211000	Specialised Materials and Supplies	416,656	0	416,656	416,656	0	0
			GROSS EXPENDITURE KShs	3,627,909	-504,121	3,123,788	3,099,362	0	24,426
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 02	KShs					
				3,627,909	-504,121	3,123,788	3,099,362	0	24,426
	03		Planning and Research Unit Headquarters and Administrative Services						
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,715,000	-171,500	1,543,500	1,543,450	0	50
		2210800	Hospitality Supplies and Services	175,379	-17,538	157,841	157,800	0	41

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0001			Headquarters and Administrative Services						
	03		Planning and Research Unit Headquarters and Administrative Services						
		2211100	Office and General Supplies and Services	225,487	-22,549	202,938	202,417	0	521
		2211200	Fuel Oil and Lubricants	200,441	0	200,441	200,394	0	47
			GROSS EXPENDITURE KShs	2,316,307	-211,587	2,104,720	2,104,061	0	659
			Appropriations in Aid						
			Total Appropriations in Aid KShs						
			Net Expenditure SubHead 03 KShs	2,316,307	-211,587	2,104,720	2,104,061	0	659
			Net Expenditure Head 000100 KShs	142,854,265	23,535,940	166,040,205	157,488,534	-532,499	9,084,169
0002			Finance, Accounts and Procurement Services						
	01		Headquarters Finance, Accounts and Procurement Services						
		2110100	Basic Salaries - Permanent Employees	7,777,848	3,054,957	10,832,805	10,832,805	0	0
		2110300	Personal Allowances paid as part of Salary	7,553,600	672,000	8,225,600	8,225,590	0	10
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,687,776	-268,778	2,418,998	2,418,910	0	88
		2210500	Printing, Advertising and Information Supplies and Services	946,400	-94,640	851,760	851,760	0	0
		2210800	Hospitality Supplies and Services	1,666,000	-166,600	1,499,400	1,499,400	0	0
		2211100	Office and General Supplies and Services	2,055,520	-205,552	1,849,968	1,849,887	0	81
		3111100	Purch. of Specialised Plant, Equipment & Mach.	1,892,800	-378,560	1,514,240	1,514,050	0	190
			GROSS EXPENDITURE KShs	24,579,944	2,612,828	27,192,772	27,192,402	0	370
			Appropriations in Aid						
			Total Appropriations in Aid KShs						
			Net Expenditure SubHead 01 KShs	24,579,944	2,612,828	27,192,772	27,192,402	0	370
			Net Expenditure Head 000200 KShs	24,579,944	2,612,828	27,192,772	27,192,402	0	370
0003			Directorate of Marine and Coastal Fisheries						
	01		Headquarters Directorate of Marine and Coastal Fisheries						
		2110100	Basic Salaries - Permanent Employees	29,050,812	-8,576,429	20,474,383	19,382,646	0	1,091,738
		2110300	Personal Allowances paid as part of Salary	15,732,500	-1,302,440	14,430,060	13,900,060	0	530,000
		2210200	Communication, Supplies and Services	198,180	-19,818	178,362	178,362	0	0
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,633,490	-363,349	3,270,141	3,269,980	0	161
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	630,000	-126,000	504,000	504,000	0	0
		2210800	Hospitality Supplies and Services	406,000	-40,600	365,400	365,374	0	26
		2211000	Specialised Materials and Supplies	154,000	0	154,000	154,000	0	0
		2211100	Office and General Supplies and Services	339,800	-33,980	305,820	305,790	0	30
		2211200	Fuel Oil and Lubricants	1,462,822	0	1,462,822	1,462,784	0	38
		3111000	Purch. of Office Furn. & General Eqpt.	131,200	-26,240	104,960	104,900	0	60
		3111100	Purch. of Specialised Plant, Equipment & Mach.	80,000	-16,000	64,000	64,000	0	0
			GROSS EXPENDITURE KShs	51,818,804	-10,504,856	41,313,948	39,691,896	0	1,622,053
			Appropriations in Aid						
			Total Appropriations in Aid KShs						

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0003			Directorate of Marine and Coastal Fisheries						
	01		Headquarters Directorate of Marine and Coastal Fisheries						
			Net Expenditure SubHead 01 KShs	51,818,804	-10,504,856	41,313,948	39,691,896	0	1,622,053
			Net Expenditure Head 000300 KShs	51,818,804	-10,504,856	41,313,948	39,691,896	0	1,622,053
0004			Directorate of Inland and Riverine Fisheries						
	01		Headquarters Directorate of Inland and Riverine Fisheries						
		2110100	Basic Salaries - Permanent Employees	40,159,848	-9,805,154	30,354,694	30,354,694	0	0
		2110300	Personal Allowances paid as part of Salary	21,988,800	-4,247,768	17,741,032	17,741,032	0	0
		2210200	Communication, Supplies and Services	599,040	-59,904	539,136	539,100	0	36
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,800,000	-280,000	2,520,000	2,469,609	0	50,391
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	1,000,000	-200,000	800,000	799,982	0	19
		2210500	Printing, Advertising and Information Supplies and Services	150,500	-15,050	135,450	0	0	135,450
		2210700	Training Expenses (including capacity building)	900,000	-180,000	720,000	720,000	0	0
		2210800	Hospitality Supplies and Services	663,863	-66,386	597,477	596,728	0	749
		2211000	Specialised Materials and Supplies	500,000	0	500,000	500,000	0	0
		2211100	Office and General Supplies and Services	511,200	-51,120	460,080	460,033	0	47
		2211200	Fuel Oil and Lubricants	1,269,460	0	1,269,460	1,269,413	0	47
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	220,800	0	220,800	220,800	0	0
		3111000	Purch. of Office Furn. & General Eqpt.	436,000	-87,200	348,800	348,800	0	0
		3111100	Purch. of Specialised Plant, Equipment & Mach.	500,000	-100,000	400,000	400,000	0	0
			GROSS EXPENDITURE KShs	71,699,511	-15,092,583	56,606,928	56,420,190	0	186,738
			Appropriations in Aid						
			Total Appropriations in Aid KShs						
			Net Expenditure SubHead 01 KShs	71,699,511	-15,092,583	56,606,928	56,420,190	0	186,738
			Net Expenditure Head 000400 KShs	71,699,511	-15,092,583	56,606,928	56,420,190	0	186,738
0005			Directorate of Acquaculture Development						
	01		Headquarters Directorate of Acquaculture Development						
		2110100	Basic Salaries - Permanent Employees	85,172,896	25,213,611	110,386,507	107,446,263	0	2,940,244
		2110300	Personal Allowances paid as part of Salary	49,007,575	4,028,573	53,036,148	49,964,244	0	3,071,904
		2210200	Communication, Supplies and Services	278,208	-27,821	250,387	250,387	0	0
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,514,688	-151,469	1,363,219	1,346,164	0	17,055
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	400,000	-80,000	320,000	319,944	0	56
		2210700	Training Expenses (including capacity building)	924,360	-184,872	739,488	738,600	0	888
		2210800	Hospitality Supplies and Services	288,512	-28,851	259,661	259,373	0	288
		2211100	Office and General Supplies and Services	721,280	-72,128	649,152	443,242	0	205,910
		2211200	Fuel Oil and Lubricants	494,592	0	494,592	494,000	0	592
			GROSS EXPENDITURE KShs	138,802,111	28,697,044	167,499,155	161,262,217	0	6,236,937
			Appropriations in Aid						

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0005			Directorate of Acquaculture Development						
	01		Headquarters Directorate of Acquaculture Development						
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 01	KShs	138,802,111	28,697,044	167,499,155	0	6,236,937
			Net Expenditure Head 000500	KShs	138,802,111	28,697,044	167,499,155	0	6,236,937
0006			Directorate of Quality Assurance and Marketing						
	01		Headquarters Directorate of Quality Assurance and Marketing						
		2110100	Basic Salaries - Permanent Employees	28,217,112	25,924,060	54,141,172	54,141,171	0	1
		2110300	Personal Allowances paid as part of Salary	18,524,400	11,842,800	30,367,200	30,366,560	0	640
		2210200	Communication, Supplies and Services	450,000	-45,000	405,000	405,000	0	0
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	700,000	-70,000	630,000	630,000	0	0
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	550,000	-110,000	440,000	439,429	0	571
		2210800	Hospitality Supplies and Services	280,000	-28,000	252,000	251,500	0	500
		2211100	Office and General Supplies and Services	310,000	-31,000	279,000	278,147	0	853
		2211200	Fuel Oil and Lubricants	640,000	0	640,000	640,000	0	0
		2211300	Other Operating Expenses	6,400,000	-1,280,000	5,120,000	5,119,816	0	184
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	280,000	0	280,000	280,000	0	0
			GROSS EXPENDITURE	KShs	56,351,512	36,202,860	92,554,372	0	2,748
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 01	KShs	56,351,512	36,202,860	92,554,372	0	2,748
			Net Expenditure Head 000600	KShs	56,351,512	36,202,860	92,554,372	0	2,748
0007			Directorate of Fisheries						
	01		Headquarters Directorate of Fisheries						
		2110100	Basic Salaries - Permanent Employees	9,414,396	474,015	9,888,411	9,626,082	0	262,328
		2110300	Personal Allowances paid as part of Salary	7,610,000	-108,000	7,502,000	7,467,359	0	34,641
		2210100	Utilities, Supplies and Services	1,864,000	0	1,864,000	1,863,907	0	93
		2210200	Communication, Supplies and Services	4,374,000	-437,400	3,936,600	3,934,745	0	1,855
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	5,328,400	-532,840	4,795,560	4,792,813	0	2,747
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	1,620,000	-324,000	1,296,000	1,295,914	0	86
		2210500	Printing, Advertising and Information Supplies and Services	2,378,600	-237,860	2,140,740	2,140,730	0	10
		2210700	Training Expenses (including capacity building)	9,572,000	-1,914,400	7,657,600	7,657,600	0	0
		2210800	Hospitality Supplies and Services	2,226,700	-222,670	2,004,030	1,986,679	0	17,351
		2211000	Specialised Materials and Supplies	2,411,000	0	2,411,000	2,410,250	0	750
		2211100	Office and General Supplies and Services	1,910,000	-191,000	1,719,000	1,719,000	0	0
		2211200	Fuel Oil and Lubricants	3,200,000	0	3,200,000	3,199,962	0	38
		2211300	Other Operating Expenses	6,630,000	-1,326,000	5,304,000	5,302,685	0	1,315

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM FOR THE PERIOD FROM JUL-12 TO JUN-13

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0007			Directorate of Fisheries						
	01		Headquarters Directorate of Fisheries						
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	1,760,000	0	1,760,000	1,677,220	0	82,780
		2220200	Routine Maintenance - Other Assets	1,430,000	0	1,430,000	1,153,960	0	276,040
		2620100	Membership Fees and Dues, and Subscriptions to Intl. Orgns	20,000,000	0	20,000,000	20,000,000	0	0
		3110300	Refurbishment of Buildings	2,500,000	0	2,500,000	2,500,000	0	0
		3111000	Purch. of Office Furn. & General Eqpt.	1,360,000	-272,000	1,088,000	1,087,900	0	100
		3111100	Purch. of Specialised Plant, Equipment & Mach.	1,360,000	-272,000	1,088,000	1,087,997	0	3
			GROSS EXPENDITURE KShs	86,949,096	-5,364,156	81,584,941	80,904,803	0	680,137
			Appropriations in Aid						
			Total Appropriations in Aid	KShs				0	0
			Net Expenditure SubHead 01	KShs				0	680,137
			Net Expenditure Head 000700	KShs				0	680,137
0009			Fisheries Stations						
	98		Devolved Functions Fisheries Stations						
		2110100	Basic Salaries - Permanent Employees	42,171,066	8,498,185	50,669,251	50,669,250	0	0
		2110300	Personal Allowances paid as part of Salary	18,847,200	749,624	19,596,824	19,596,823	0	0
		2210100	Utilities, Supplies and Services	5,130,031	0	5,130,031	4,343,472	0	786,559
		2210200	Communication, Supplies and Services	2,818,615	-283,556	2,535,060	2,102,304	0	432,755
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	7,582,281	-626,228	6,956,053	5,938,757	0	1,017,296
		2210600	Rentals of Produced Assets	65,000	0	65,000	32,500	0	32,500
		2210700	Training Expenses (including capacity building)	1,971,018	-6,703	1,964,315	1,388,250	0	576,066
		2210800	Hospitality Supplies and Services	192,311	-19,231	173,080	138,581	0	34,499
		2211000	Specialised Materials and Supplies	3,666,918	0	3,666,918	3,038,802	0	628,116
		2211100	Office and General Supplies and Services	4,539,298	-334,210	4,555,088	3,415,257	0	1,139,832
		2211200	Fuel Oil and Lubricants	23,965,366	-1,446,176	22,519,190	21,304,618	0	1,214,572
		2211300	Other Operating Expenses	7,575,460	-940,943	6,634,517	5,792,221	0	842,296
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	11,406,592	0	11,406,592	10,485,744	0	920,848
		2220200	Routine Maintenance - Other Assets	2,957,447	0	2,957,447	2,588,632	0	368,815
		3111000	Purch. of Office Furn. & General Eqpt.	1,904,000	-380,800	1,523,200	1,151,440	0	371,761
		3111100	Purch. of Specialised Plant, Equipment & Mach.	670,968	-99,694	571,274	503,878	0	67,396
			GROSS EXPENDITURE KShs	135,463,571	5,110,269	140,923,840	132,490,529	0	8,433,311
			Appropriations in Aid						
			Total Appropriations in Aid	KShs					
			Net Expenditure SubHead 98	KShs				0	8,433,311
			Net Expenditure Head 000900	KShs				0	8,433,311
0010			Fisheries and Hatchery						
	01		Headquarters Fisheries and Hatchery						

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less	Approved	Actual	Over	Under
				KShs	Supplementary	Estimates	Expenditure	KShs	KShs
0010			Fisheries and Hatchery	KShs	KShs	KShs	KShs	KShs	KShs
	01		Headquarters Fisheries and Hatchery						
		2110100	Basic Salaries - Permanent Employees	15,067,352	-3,910,544	11,156,808	11,156,808	0	0
		2110200	Basic Wages - Temporary Employees	6,000,000	0	6,000,000	5,855,451	0	144,550
		2110300	Personal Allowances paid as part of Salary	9,175,670	-1,598,060	7,577,610	7,577,610	0	0
		2210100	Utilities, Supplies and Services	650,000	0	650,000	648,094	0	1,906
		2210200	Communication, Supplies and Services	635,378	-63,538	571,840	458,030	0	113,810
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	420,000	-42,000	378,000	322,050	0	55,950
		2211000	Specialised Materials and Supplies	7,160,000	0	7,160,000	6,937,306	0	222,694
		2211100	Office and General Supplies and Services	483,304	-48,330	434,974	215,854	0	219,120
		2211200	Fuel Oil and Lubricants	1,600,000	0	1,600,000	1,543,319	0	56,681
		2211300	Other Operating Expenses	2,680,000	-536,000	2,144,000	2,155,360	-11,360	0
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	1,840,000	0	1,840,000	1,663,080	0	176,940
		2220200	Routine Maintenance - Other Assets	1,070,720	0	1,070,720	667,337	0	403,383
		3111100	Purch. of Specialised Plant, Equipment & Mach.	450,000	-90,000	360,000	149,775	0	210,225
			GROSS EXPENDITURE KShs	47,232,424	-6,288,472	40,943,952	39,350,053	-11,360	1,605,259
			Appropriations in Aid						
			Total Appropriations in Aid KShs						
			Net Expenditure SubHead 01 KShs	47,232,424	-6,288,472	40,943,952	39,350,053	0	0
			Net Expenditure Head 001000 KShs	47,232,424	-6,288,472	40,943,952	39,350,053	-11,360	1,605,259
0011			Fisheries Regional Centres						
	01		Headquarters Fisheries Regional Centres						
		2110100	Basic Salaries - Permanent Employees	6,495,612	8,797,397	15,293,009	14,087,368	0	1,205,641
		2110300	Personal Allowances paid as part of Salary	5,097,200	2,702,400	7,799,600	4,258,000	0	3,541,600
		2210100	Utilities, Supplies and Services	1,500,000	0	1,500,000	1,284,895	0	215,105
		2210200	Communication, Supplies and Services	1,096,200	-109,620	986,580	756,580	0	230,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,429,400	-142,940	1,286,460	1,085,264	0	201,196
		2210500	Printing, Advertising and Information Supplies and Services	695,800	-69,580	626,220	539,887	0	86,333
		2210800	Hospitality Supplies and Services	24,500	-2,450	22,050	14,866	0	7,184
		2211000	Specialised Materials and Supplies	980,000	0	980,000	888,243	0	91,757
		2211100	Office and General Supplies and Services	672,000	-67,200	604,800	530,942	0	73,858
		2211200	Fuel Oil and Lubricants	2,833,679	0	2,833,679	2,833,643	0	36
		2211300	Other Operating Expenses	25,200	-5,040	20,160	13,860	0	6,300
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	960,400	0	960,400	960,400	0	0
		2220200	Routine Maintenance - Other Assets	595,000	0	595,000	595,000	0	0
		3111000	Purch. of Office Furn. & General Eqpt.	329,280	-65,856	263,424	239,354	0	24,070
		3111100	Purch. of Specialised Plant, Equipment & Mach.	411,600	-82,320	329,280	250,435	0	78,845
			GROSS EXPENDITURE KShs	23,145,871	10,954,791	34,100,662	28,338,738	0	5,761,925
			Appropriations in Aid						
			Total Appropriations in Aid KShs						
			Net Expenditure SubHead 01 KShs	23,145,871	10,954,791	34,100,662	28,338,738	0	0
			Net Expenditure Head 010000 KShs	23,145,871	10,954,791	34,100,662	28,338,738	0	5,761,925

HEAD	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under	
				KShs	KShs	KShs	KShs	KShs	KShs	
0011			Fisheries Regional Centres							
			Net Expenditure Head 001100 ...	KShs						
0012			Deep Sea Fisheries	23,145,871	10,954,791	34,100,662	28,338,738	0	5,761,925	
	01		Headquarters Deep Sea Fisheries							
		2110100	Basic Salaries - Permanent Employees	1,419,180	1,934,262	3,353,442	3,353,441	0	0	
		2110300	Personal Allowances paid as part of Salary	1,605,200	748,800	2,354,000	2,353,999	0	1	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	481,657	-48,166	433,491	327,033	0	106,458	
		2211000	Specialised Materials and Supplies	130,000	0	130,000	74,500	0	55,500	
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	646,080	0	646,080	460,680	0	185,400	
			GROSS EXPENDITURE KShs	4,282,117	2,634,896	6,917,013	6,569,653	0	347,360	
			Appropriations in Aid							
			Total Appropriations in Aid ...	KShs						
			Net Expenditure SubHead 01 ...	KShs						
			Net Expenditure Head 001200 ...	KShs						
0013			Marine Fisheries Research Institute	4,282,117	2,634,896	6,917,013	6,569,653	0	347,360	
	01		Headquarters Marine Fisheries Research Institute							
		2630100	Current grants to Govt. Agencies and other levels of Govt.	495,360,000	-49,536,000	445,824,000	445,824,000	0	0	
			GROSS EXPENDITURE KShs	495,360,000	-49,536,000	445,824,000	445,824,000	0	0	
			Appropriations in Aid							
			Total Appropriations in Aid ...	KShs						
			Net Expenditure SubHead 01 ...	KShs						
			Net Expenditure Head 001300 ...	KShs						
0300				495,360,000	-49,536,000	445,824,000	445,824,000	0	0	
			Net Expenditure Head 030000 ...	KShs						
0801										
			Net Expenditure Head 080100 ...	KShs						
			Total Net Expenditure vote R156	KShs	1,278,539,226	22,962,561	1,301,501,787	1,268,084,638	-543,858	33,961,008

RECURRENT APPROPRIATION ACCOUNT SUMMARY- FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMINISTRATIVE		Approved Estimates	Actual Expenditure	
GROSS EXPENDITURE		KShs	KShs	
156000100	Headquarters and Administrative Services	166,040,204.75	157,488,534.00	
156000200	Finance, Accounts and Procurement Services	27,192,771.75	27,192,401.80	
156000300	Directorate of Marine and Coastal Fisheries	41,313,948.30	39,691,895.60	
156000400	Directorate of Inland and Riverine Fisheries	56,606,927.80	56,420,189.55	
156000500	Directorate of Aquaculture Development	167,499,154.60	161,262,217.35	
156000600	Directorate of Quality Assurance and Marketing	92,554,372.40	92,551,623.95	
156000700	Directorate of Fisheries	81,584,940.50	80,904,803.20	
156000900	Fisheries Stations	140,923,839.65	132,490,528.85	
156001000	Fisheries and Hatchery	40,943,951.80	39,350,052.55	
156001100	Fisheries Regional Centres	34,100,662.45	28,338,737.70	
156001200	Deep Sea Fisheries	6,917,012.80	6,569,653.05	
156001300	Marine Fisheries Research Institute	445,824,000.00	445,824,000.00	
Gross Total Expenditure		KShs 1,301,501,787	1,268,084,637.60	Surplus of Gross Estimates Over Expenditure Kshs 33,417,149.20
Appropriation in Aid		KShs 0.00	0.00	Surplus/Deficiency in Appropriation in Aid Kshs 0.00
NET TOTAL VOTE R156 Ministry of Fisheries Development		KShs 1,301,501,786.80	1,268,084,637.60	Net Surplus to be surrendered to Exchequer Kshs 33,417,149.20

Reasons for Material Difference between the Approved Estimates and Actual Expenditure

Recurrent Appropriation Accounts for the Year ended 30th June, 2013
Vote R156: Recurrent Appropriation Account 2012/2013

Head -156000101 – Headquarters and Administrative Services

Item: 2110100–basic Salaries Permanent Employees – Ksh.5,607,040.00

Item: 2110100 – Personal allowance paid as part of Salary, Ksh.1,611,709.00

Head-156000301 – Directorate of Marine and Coastal Fisheries

Item: 2110100 – Basic salaries for Permanent Employee – Ksh.1,091,738.00

Head-156000501 – Headquarters Directorate of Aquaculture Development

Item: 2110100- Basic Salaries – Permanent Employees Ksh.2,940,244.00

Item: 2110300- Personal Allowances paid as part of Salary Ksh.3,071,904.00

Head-156001101-Headquarters Regional Centres

Item: 2110100- Basic Salaries- Permanent Employees Ksh.1,205,641.00

Item: 2110300-Personal Allowances paid as part of Salary Ksh.3,541,600.00

The reason that occasioned the above under expenditures is as explained here below;

In a bid to address succession gaps and stagnation problems in the Ministry, Public Service Commission of Kenya vide letter No. PSC./13/1j 235 dated 27th February granted a temporary waiver on the requirements of the Scheme of Service for fisheries personnel in various cadres in order to facilitate their upward mobility. These cadres include:

- (i) Director, Marine and Coastal Fisheries Job Group S – 1 post
- (ii) Deputy Director of Fisheries Job Group R - 5 posts

MINISTRY OF FISHERIES DEVELOPMENT
REVISED STATEMENT OF ASSETS AND LIABILITIES VOTE R.56 AS AT 30 JUNE 2013

ASSETS	REVISED	REC/ADJ	RESTATE	2011/2013	TOTAL
	2010/11 AND EARLIER		BALANCES		
	PERIODS				
	<u>Ksh.</u>	<u>ksh.</u>	<u>Ksh.</u>	<u>Ksh.</u>	<u>Ksh.</u>
Exchequer Account	685,673.60		685,673.60	73,501,787.00	74,187,460.60
P.M.G Account	81,362,690.20		81,362,690.20	(48,827,336.00)	32,535,354.20
District Suspense Account	49,498,493.05		49,498,493.05	9,311,296.55	58,809,789.60
Advance	298,058.05		298,058.05	(203,207.35)	94,850.70
Imprests	-				
General Suspense Account	(5,216,822.70)	5,216,822.70			
	<u>126,628,092.20</u>		<u>131,844,914.90</u>	<u>33,782,540.20</u>	<u>165,627,455.10</u>
 LIABILITIES					
General Account of Votes(GAV)	126,566,866.65		126,566,866.65	33,417,149.20	159,984,015.85
District Suspense account	60,365.55		60,365.55	(60,365.55)	
Agency Account	860.00		860.00		860.00
General Suspense		5,216,822.70	5,216,822.70	365,391.00	5,582,213.70
Deposit Account				60,365.55	60,365.55
	<u>126,628,092.20</u>		<u>131,844,914.90</u>	<u>33,782,540.20</u>	<u>165,627,455.10</u>

Date 27-09-2013

Sign Joyce Mutugi
Joyce Mutugi(Mrs)
PRINCIPAL ACCOUNTANT

MINISTRY OF FISHERIES DEVELOPMENT

ANALYSIS OF SUSPENSE ACCOUNT - RECURRENT VOTE-R156

NO.	DESCRIPTION	AMOUNT (KSH)
1	Receipt of Revenue	189,717.00
2	Returned Payment	75,810.00
3	Receipt of Revenue	45,000.00
4	Receipt of Dividends	54,864.00
		365,391.00

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 26-SEP-2013 11:22
Page: 1 of 5

Accounts From: 0-156-000000000-00000000-000000-6780101-0000000-000
To: 0-156-345120200-00000000-000000-6780101-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: FEB-13

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Manual	MOFD Recei	Manual	297	Manual 35	0-156-000000000-00000	REVENUE TRA		
Manual	MOFD Recei	Manual	297	Manual 35	0-156-000000000-00000	REVERSALOF		189,717.00
Manual	MOFD Recei	Manual	297	Manual 35	0-156-000000000-00000	RETURNEDPAY		700,000.00
Total for Period: FEB-13								75,810.00
								965,527.00

Beginning Balance: 0.00 DR
Ending Balance: 965,527.00 CR

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 26-SEP-2013 11:22
Page: 2 of 5

Accounts From: 0-156-000000000-00000000-000000-6780101-0000000-000
To: 0-156-345120200-00000000-000000-6780101-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: MAR-13

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Total for Period: MAR-13								

Beginning Balance: 965,527.00 CR
Ending Balance: 965,527.00 CR

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 26-SEP-2013 11:22
Page: 3 of 5

Balance Type: Actual

Ledger: GOK_SOB
Period: APR-13

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
Manual	MOFD Recei	Manual 298	Manual 35	0-156-000000000-00000	RECEIPT OF		45,000.00
Total for Period: APR-13							45,000.00

Beginning Balance: 965,527.00 CR
Ending Balance: 1,010,527.00 CR

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 26-SEP-2013 11:22
Page: 4 of 5

Accounts From: 0-156-000000000-00000000-000000-6780101-0000000-000
To: 0-156-345120200-00000000-000000-6780101-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: MAY-13

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
Total for Period: MAY-13							

Beginning Balance: 1,010,527.00 CR
Ending Balance: 1,010,527.00 CR

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 26-SEP-2013 11:22
Page: 5 of 5

Accounts From: 0-156-000000000-00000000-000000-6780101-0000000-000
To: 0-156-345120200-00000000-000000-6780101-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: JUN-13

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
--------	----------	------------	---------	---------	------------------------	--------------	---------------

Manual	MOFD	Adjus	Manual	302	Manual	36	0-156-000000000-00000	REVERSAL JE	700,000.00	
Manual	MOFD	Adjus	Manual	306	Manual	36	0-156-000000000-00000	MOFD REVERS		580,703.00
Manual	MOFD	Adjus	Manual	306	Manual	36	0-156-000000000-00000	MOFD REVERS		25,642.80
Manual	MOFD	Adjus	Manual	306	Manual	36	0-156-000000000-00000	MOFD REVERS		54,864.00
Manual	MOFD	Recei	Manual	302	Manual	36	0-156-000000000-00000	DIVIDENDS A		
Payables	Purchase I	Payables A	JUN-13	Pu	0-156-000000000-00000	Journal Imp	Journal Imp		25,642.80	
									-----	-----
Total for Period: JUN-13									1,306,345.80	661,209.80

Beginning Balance: 1,010,527.00 CR

Ending Balance: 365,391.00 CR

Grand Total for report from JUL-12 through JUN-13

=====	=====
1,306,345.80	1,671,736.80
=====	=====

MINISTRY OF FISHERIES DEVELOPMENT

ANALYSIS OF YEAR 2012/2013 DISTRICT SUSPENSE ACCOUNT - RECURRENT VOTE

HEAD 0009 - 98					
NO.	DISTRICT	BALANCE B/F	2012/2013 BALANCES	RECOVERIES	BALANCE C/D
1	Kiambu County Hqs		11,744.00		11,744.00
2	Kiambu East	14,289.35	48,021.00	415.85	61,894.50
3	Nyandarua county Hqs		3.00		3.00
4	Nyandarua North	602,906.00	101,101.00	5,357.00	698,650.00
5	Kirinyaga County Hqs		609,014.00		609,014.00
6	Kirinyaga Central	273,660.00	(30,816.00)	1,603.00	241,241.00
7	Murang'a East	1,501.00	15,228.00	1,507.00	15,222.00
8	Thika West	332,129.10	33,827.00		365,956.10
9	Nyeri County Hqs		294,171.00	6,526.40	287,644.60
10	Nyeri Central	46,236.75	(206,501.00)		(160,264.25)
11	Coast Province	400,650.00			400,650.00
12	Bahari	1,285,562.70	(325,761.00)		959,801.70
13	Msambweni	2,484,435.90		1,234,036.00	1,250,399.90
14	Lamu	2,242,820.00	400,260.00	1,205.60	2,641,874.40
15	Mombasa	1,463,265.50	413,740.00	48,590.00	1,828,415.50
16	Taveta	488,170.00	88,507.00	2,030.00	574,647.00
17	Tana Delta	662,782.00	(7,105.00)		655,677.00
18	Malindi	(316,296.70)	387,047.00		70,750.30
19	Kwale		34,741.00	20,478.05	14,262.95
20	Garissa		158,182.00		158,182.00
21	Embu county Hqs		185,112.00		185,112.00
22	Embu West	195,132.00	(184,645.00)		10,487.00
23	Mbeere North	391,537.00	(79,447.00)	2,279.00	309,811.00
24	Marsabit	299,258.00	35,875.00		335,133.00
25	Isiolo	1,263,541.80	(212,951.00)		1,050,590.80
26	Kitui County Hqs		1,613.00		1,613.00
27	Kitui Central	1,044,611.00			1,044,611.00
28	Machakos	537,089.00	19,644.00		556,733.00
29	Makueni	186,567.50	(29,079.00)		157,488.50
30	Igembe South	543,035.00	299,365.00		842,400.00
31	Imenti North	349,801.50			349,801.50
32	Meru county Hqs		10,627.00		10,627.00
33	Meru central		(3,275.00)		(3,275.00)
34	Meru South	845,634.90			845,634.90
35	Tharaka Nithi		3,040.00		3,040.00
36	Tharaka South	150,000.00	1,184,152.00	594,568.95	739,583.05
37	Kisii County Hqs		(12,286.00)		(12,286.00)
38	Kisii Central	509,810.00	359,805.00	30,076.85	839,538.15
39	Gucha	689,169.00	15,795.00		704,964.00
40	Nyamira	965,882.00	1,002,849.00	622,077.00	1,346,654.00
41	Siaya County Hqs		135,486.00		135,486.00
42	Siaya	888,156.00	519,837.00	320,010.00	1,087,983.00
43	Bondo	872,313.00	1,144,915.00	1,667.00	2,015,561.00
44	Kisumu County Hqs		(69,505.00)		(69,505.00)
45	Kisumu East	1,213,649.00	905,013.00		2,118,662.00
46	Nyando	621,843.00	(282,311.00)		339,532.00
47	Homa Bay County Hqs		24,799.00		24,799.00
48	Homa Bay	1,128,455.00	(204,200.00)		924,255.00
49	Suba	703,401.00	(132,401.00)		571,000.00

NO.	DISTRICT	B/F	BALANCE	2012/2013	RECOVERIES	C/D	BALANCE
1	Kirinyaga West		765,817.20	312,623.00			1,078,440.20
2	Nyandarua North		276,809.00				276,809.00
3	Mathira West		2,697,631.00				2,697,631.00
4	Muranga East		68,954.50	10,644.00			79,598.50
5	Tharaka North		449,217.00	742,019.00			1,191,236.00
6	Meru South		362,696.30				362,696.30
7	Kisii Central		307,969.00	(23,672.00)			284,297.00
8	Siaya		562,763.00	212,711.00			775,474.00
9	Nyando		171,374.40	-			171,374.40
10	Laikipia East		146,241.00				146,241.00
11	Kakamega Central		82,138.00				82,138.00
12	Vihiga		(56,774.00)				(56,774.00)
13	Bungoma Central		217,459.25	-			217,459.25
14	Busia		192,632.00	138,546.00			331,178.00
			6,244,927.65	1,392,871.00		-	7,637,798.65

HEAD 0010 - 01

50	Rachonyo		604,542.95	849,325.00		216,013.00	1,237,854.95
51	Migori County Hqs			9,010.00			9,010.00
52	Migori		877,018.90	111,916.00			988,934.90
53	Kuria		639,259.00	286,150.00			925,409.00
54	Turkana Central		1,911,607.00	(809,007.00)			1,102,600.00
55	Trans Nzoia County Hqs			(364,911.00)			(364,911.00)
56	Trans Nzoia West		738,513.00				738,513.00
57	West Pokot county Hqs			911,151.00			911,151.00
58	Elgeyo Marakwet county Hqs			761,703.00			761,703.00
59	Baringo		1,323,154.00	(86,703.00)			1,236,451.00
60	Eldoret East		-	787,324.00			787,324.00
61	Nandi Central		737,351.00	4,333.00			741,684.00
62	Laikipia West		29,624.00	401,201.00	998.60		429,826.40
63	Naivasha		821,659.30	(155,919.00)			665,740.30
64	Narok			35,276.00			35,276.00
65	Kajiado County Hqs			12,032.00			12,032.00
66	Kericho		333,139.50	412,322.00			745,461.50
67	Bomet		156,948.00	(9,151.00)			147,797.00
68	Kakamega Central		(3,975.80)	385,708.00			381,732.20
69	Vihiga		90,188.30	280,250.00			370,438.30
70	Bungoma County Hqs		-	(23,822.00)			(23,822.00)
71	Bungoma South		163,565.70	(119,688.00)			43,877.70
72	Mt. Elgon		243,042.00	375,895.00			618,937.00
73	Busia County Hqs			57.00			57.00
74	Busia		773,132.40	233,337.00			1,006,469.40
75	Teso North		94,955.00	455,889.00		241,900.00	308,944.00
			32,914,721.55	11,406,908.00		3,351,339.30	40,970,290.25

		HEAD 0011 - 01			
NO.	DISTRICT	BALANCE B/F	2012/2013 BALANCES	RECOVERIES	BALANCE C/D
1	Nairobi Province	153,956.00			153,956.00
2	Central Province	477,122.00			477,122.00
3	Coast Province	4,023,258.50	(5,248.00)		4,018,010.50
4	Eastern Province	700,017.00			700,017.00
5	North Eastern Province	1,319,675.30			1,319,675.30
6	Nyanza Province	1,853,505.40	(29,641.00)		1,823,864.40
7	Rift Valley Province	764,139.15	36,736.00		800,875.15
8	Western Province	154,461.50	(144,076.00)		10,385.50
		9,446,134.85	(142,229.00)	-	9,303,905.85

		HEAD 0012 - 01			
NO.	DISTRICT	BALANCE B/F	2012/2013 BALANCES	RECOVERIES	BALANCE C/D
1	Coast Province	892,709.00	5,085.85		897,794.85
		892,709.00	5,085.85	-	897,794.85

GRAND TOTALS

BALANCE B/F	2012/2013 BALANCES	RECOVERIES	BALANCE C/D
49,498,493.05	12,662,635.85	3,351,339.30	58,809,789.60

**MINISTRY OF FISHERIES DEVELOPMENT
VOTE 156-RECURRENT DISTRICT SUSPENSE ACCOUNT
RECONCILIATION FOR 2012/2013 FINANCIAL YEAR**

KSH.

Balance b/f	49,498,493.55
Less: Recoveries from the district	<u>(3,351,339.30)</u>
	46,147,154.25
Add: District suspense for 2012/2013 Financial Year	<u>12,662,635.35</u>
Balance c/d to the Statement of Assets and Liabilities	<u>58,809,789.60</u>

GOVERNMENT OF KENYA – CIVIL SERVICE

IPPD – Payroll by-product: Salary Advance Recovery for the Month of June 2013

Personal No.	Officer's Name	ID/pp No.	Amount(Ksh)	Balance(Ksh)
1. 1981152597	Mrs. Roselyn Muthoni Kamau	2936905	3,728.20	33,553.40
2 . 198811681	Miss Grace Nyanchama Mayoyo	9970468	1,460.60	0.04
3. 19910030462	Miss Mary Bosibori Mogo	8772021	7,646.70	15,293.00
4. 200709109754	Mr. James Kagunya Muhari	20916709	2,300.40	16,102.50
5. 2009109754	Mr. Godfrey Simiyu Wamalwa	11785844	2,376.65	16,636.75
6. 2010004860	Miss Nancy Lukaziba	14552105	<u>1,895.00</u>	<u>13,265.00</u>
TOTAL			<u>19,407.55</u>	<u>94,850.69</u>

IMPREST HOLDER

14-SEP-13 12:21 PM

Department: <u>ACCOUNTS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMIN & PLANN</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMIN. SERVICES - HQ.</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DEPARTMENT OF DEFENCE</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DIRECTORATE OF IND TRAIN - NRB</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DISTRICT ELEC CO-ORDINATOR</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DISTRICT TREASURY SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>DOD (CIVILIANS)</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ENVIRONMENTAL HEALTH SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>FISCAL AND MONETARY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>FISHERIES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>FISHERIES REGIONAL CENTRES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00

IMPREST HOLDER

14-SEP-13 12:21 PM

Department: <u>FISHERIES REGIONAL CENTRES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>FISHERIES RES. & HATCH. STAT.</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>FISHERIES STATION</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>GITS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>HEADQUARTERS & ADMINISTRATION</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>HQ ADMIN SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>HQS ADMIN SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>HQS ADMIN. & TECH.SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>HUMAN RESOURCES MGR</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>IMMIGRATION AND REGISTRATION</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>INFORMATION AND COMMUNICATIONS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>INTERNAL AUDIT</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

IMPREST HOLDER

14-SEP-13 12:21 PM

Department: <u>JUA KALI DEVELOPMENT DIVISION</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>LANDS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MACRO ECONOMIC PLANNING</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MIN JUSTICE & CONST. AFFAIRS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MINISTRY OF ENERGY</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOE&NR</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOEST GEN. ADMIN. & PLANNING</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOR&PW</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>NATIONAL ASSEMBLY</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>OFFICE OF PRESIDENT</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>OFFICE OF THE PRESIDENT HQS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>OVP & HOME AFFAIRS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			

IMPREST HOLDER

14-SEP-13 12:21 PM

Department: <u>OVP & HOME AFFAIRS</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00

Department: <u>STATE LAW OFFICE</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00

Department: <u>WATER RESOURCES</u>			
PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00

		Total Outstanding:	0.00
--	--	--------------------	------

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0003			Directorate of Marine and Coastal Fisheries						
	01		Headquarters Directorate of Marine and Coastal Fisheries						
		3110700	Purchase of Vehicles & Other Transport Equipment	560,212,758	0	560,212,758	558,103,497	0	2,109,261
			GROSS EXPENDITURE	KShs 560,212,758	0	560,212,758	558,103,497	0	2,109,261
			Net Expenditure SubHead 01	KShs 560,212,758	0	560,212,758	558,103,497	0	2,109,261
			Net Expenditure Head 0003	KShs 560,212,758	0	560,212,758	558,103,497	0	2,109,261
0005			Directorate of Acquaculture Development						
	01		Headquarters Directorate of Acquaculture Development						
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	21,735,000	0	21,735,000	20,347,800	0	1,387,200
		2210700	Training Expenses (including capacity building)	26,645,000	0	26,645,000	24,916,656	0	1,728,344
		2211000	Specialised Materials and Supplies	448,700,000	0	448,700,000	448,681,992	0	18,008
		2211200	Fuel Oil and Lubricants	7,440,000	0	7,440,000	6,713,909	0	726,091
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	2,750,000	0	2,750,000	2,099,449	0	650,551
		3110500	Construction and Civil Works	119,160,000	0	119,160,000	118,488,332	0	671,668
		3111300	Purch. of Certified Seeds, Breeding Stock & Live Animals	274,540,000	0	274,540,000	274,474,520	0	65,480
			GROSS EXPENDITURE	KShs 900,970,000	0	900,970,000	895,722,659	0	5,247,341
			Net Expenditure SubHead 01	KShs 900,970,000	0	900,970,000	895,722,659	0	5,247,341
	03		Economic Recovery, Poverty Alleviation and Regional Development Programme Directorate of Acquaculture Development						
		2110200	Basic Wages - Temporary Employees	83,520,000	0	83,520,000	82,488,881	0	1,031,119
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	35,265,000	0	35,265,000	35,099,204	0	165,796
		2210700	Training Expenses (including capacity building)	33,855,000	0	33,855,000	33,858,123	(3,123)	0
		2211000	Specialised Materials and Supplies	35,531,150	0	35,531,150	35,531,150	0	0
		2211200	Fuel Oil and Lubricants	4,560,000	0	4,560,000	4,604,454	(44,454)	0
		2220100	Routine Maintenance - Vehicles and Other	3,450,000	0	3,450,000	3,449,796	0	204

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM 001 TO 001

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
	03		Economic Recovery, Poverty Alleviation and Regional Development Programme Directorate of Aquaculture Development						
			Transport Equipmt.						
		3110500	Construction and Civil Works	136,600,000	0	136,600,000	136,497,281	0	102,719
		3111100	Purch. of Specialised Plant, Equipment & Mach.	79,308,000	0	79,308,000	79,290,927	0	17,073
		3111300	Purch. of Certified Seeds, Breeding Stock & Live Animals	4,000,000	0	4,000,000	4,000,000	0	0
			GROSS EXPENDITURE KShs	416,089,150	0	416,089,150	414,819,816	(47,577)	1,316,911
			Net Expenditure SubHead 03 KShs	416,089,150	0	416,089,150	414,819,816	(47,577)	1,316,911
			Net Expenditure Head 0005 KShs	1,317,059,150	0	1,317,059,150	1,310,542,475	(47,577)	6,564,252
0007			Directorate of Fisheries						
	01		Headquarters Directorate of Fisheries						
		3110500	Construction and Civil Works	31,000,000	0	31,000,000	31,000,000	0	0
		3111100	Purch. of Specialised Plant, Equipment & Mach.	6,000,000	0	6,000,000	5,789,448	0	210,552
			GROSS EXPENDITURE KShs	37,000,000	0	37,000,000	36,789,448	0	210,552
			Net Expenditure SubHead 01 KShs	37,000,000	0	37,000,000	36,789,448	0	210,552
			Net Expenditure Head 0007 KShs	37,000,000	0	37,000,000	36,789,448	0	210,552
0009			Fisheries Stations						
	98		Devolved Functions Fisheries Stations						
		3110200	Construction of Buildings	14,603,722	0	14,603,722	14,341,701	0	262,021
		3110300	Refurbishment of Buildings	5,000,000	0	5,000,000	4,920,850	0	79,150
		3110500	Construction and Civil Works	22,483,520	0	22,483,520	21,735,998	0	747,522
		3111100	Purch. of Specialised Plant, Equipment & Mach.	8,000,000	0	8,000,000	7,904,999	0	95,001
			GROSS EXPENDITURE KShs	50,087,242	0	50,087,242	48,903,548	0	1,183,694
			Net Expenditure SubHead 98 KShs	50,087,242	0	50,087,242	48,903,548	0	1,183,694
			Net Expenditure Head 0009 KShs	50,087,242	0	50,087,242	48,903,548	0	1,183,694

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0010			Fisheries and Hatchery						
	01		Headquarters Fisheries and Hatchery						
		3110500	Construction and Civil Works	43,000,000	0	43,000,000	42,097,460	0	902,540
		3111100	Purch. of Specialised Plant, Equipment & Mach.	3,000,000	0	3,000,000	3,000,000	0	0
			GROSS EXPENDITURE	KShs 46,000,000	0	46,000,000	45,097,460	0	902,540
			Net Expenditure SubHead 01	KShs 46,000,000	0	46,000,000	45,097,460	0	902,540
			Net Expenditure Head 0010	KShs 46,000,000	0	46,000,000	45,097,460	0	902,540
0011			Fisheries Regional Centres						
	01		Headquarters Fisheries Regional Centres						
		3110200	Construction of Buildings	2,700,000	0	2,700,000	2,700,000	0	0
		3110300	Refurbishment of Buildings	4,900,000	0	4,900,000	4,900,000	0	0
			GROSS EXPENDITURE	KShs 7,600,000	0	7,600,000	7,600,000	0	0
			Net Expenditure SubHead 01	KShs 7,600,000	0	7,600,000	7,600,000	0	0
			Net Expenditure Head 0011	KShs 7,600,000	0	7,600,000	7,600,000	0	0
0013			Marine Fisheries Research Institute						
	01		Headquarters Marine Fisheries Research Institute						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	641,630,006	0	641,630,006	208,061,369	0	433,568,637
		3110200	Construction of Buildings	34,200,000	0	34,200,000	34,200,000	0	0
			GROSS EXPENDITURE	KShs 675,830,006	0	675,830,006	242,261,369	0	433,568,637
			Appropriations in Aid						
		5120100	Domestic Currency and Domestic Deposits	(100,000,000)	0	(100,000,000)	(42,000,000)	0	(58,000,000)
			Total Appropriations in Aid	KShs (100,000,000)	0	(100,000,000)	(42,000,000)	0	(58,000,000)
			Net Expenditure SubHead 01	KShs 575,830,006	0	575,830,006	200,261,369	0	375,568,637
			Net Expenditure Head 0013	KShs 575,830,006	0	575,830,006	200,261,369	0	375,568,637

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
			Total Net Expenditure vote D156 Ministry of Fisheries Development	KShs 2,593,789,156	0	2,593,789,156	2,207,297,797	(47,577)	386,538,935

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0010			Fisheries and Hatchery						
	01		Headquarters Fisheries and Hatchery						
		3110500	Construction and Civil Works	43,000,000	0	43,000,000	42,097,460	0	902,540
		3111100	Purch. of Specialised Plant, Equipment & Mach.	3,000,000	0	3,000,000	3,000,000	0	0
			GROSS EXPENDITURE KShs	46,000,000	0	46,000,000	45,097,460	0	902,540
			Net Expenditure SubHead 01 KShs	46,000,000	0	46,000,000	45,097,460	0	902,540
			Net Expenditure Head 0010 KShs	46,000,000	0	46,000,000	45,097,460	0	902,540
0011			Fisheries Regional Centres						
	01		Headquarters Fisheries Regional Centres						
		3110200	Construction of Buildings	2,700,000	0	2,700,000	2,700,000	0	0
		3110300	Refurbishment of Buildings	4,900,000	0	4,900,000	4,900,000	0	0
			GROSS EXPENDITURE KShs	7,600,000	0	7,600,000	7,600,000	0	0
			Net Expenditure SubHead 01 KShs	7,600,000	0	7,600,000	7,600,000	0	0
			Net Expenditure Head 0011 KShs	7,600,000	0	7,600,000	7,600,000	0	0
0013			Marine Fisheries Research Institute						
	01		Headquarters Marine Fisheries Research Institute						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	641,630,006	0	641,630,006	208,061,369	0	433,568,637
		3110200	Construction of Buildings	34,200,000	0	34,200,000	34,200,000	0	0
			GROSS EXPENDITURE KShs	675,830,006	0	675,830,006	242,261,369	0	433,568,637
			Appropriations in Aid						
		5120100	Domestic Currency and Domestic Deposits	(100,000,000)	0	(100,000,000)	(42,000,000)	0	(58,000,000)
			Total Appropriations in Aid KShs	(100,000,000)	0	(100,000,000)	(42,000,000)	0	(58,000,000)
			Net Expenditure SubHead 01 KShs	575,830,006	0	575,830,006	200,261,369	0	375,568,637
			Net Expenditure Head 0013 KShs	575,830,006	0	575,830,006	200,261,369	0	375,568,637

ADMINISTRATIVE		Approved Estimates	Actual Expenditure	
GROSS EXPENDITURE		KShs	KShs	
156000300	Directorate of Marine and Coastal Fisheries	560,212,758.00	558,103,497.45	
156000500	Directorate of Acquaculture Development	1,317,059,150.00	1,310,542,474.80	
156000700	Directorate of Fisheries	37,000,000.00	36,789,448.15	
156000900	Fisheries Stations	50,087,242.00	48,903,548.05	
156001000	Fisheries and Hatchery	46,000,000.00	45,097,460.40	
156001100	Fisheries Regional Centres	7,600,000.00	7,600,000.00	
156001300	Marine Fisheries Research Institute	675,830,006.00	242,261,368.55	
Gross Total Expenditure		KShs 2,693,789,156	2,249,297,797.40	Surplus of Gross Estimates Over Expenditure Kshs 444,491,358.60
Appropriation in Aid		KShs	Applied Receipts	Surplus/Deficiency in Appropriation in Aid Kshs (58,000,000.00)
		(100,000,000.00)	(42,000,000.00)	
NET TOTAL VOTE D156 Ministry of Fisheries Development		KShs 2,593,789,156.00	2,207,297,797.40	Net Surplus to be surrendered to Exchequer Kshs 386,491,358.60

ADMINISTRATIVE		Approved Estimates	Actual Receipts
		KShs	KShs
156001300	Marine Fisheries Research Institute	(100,000,000.00)	(42,000,000.00)
	Total Appropriations in Aid	KShs (100,000,000.00)	(42,000,000.00)
	Applied Appropriation in Aid	KShs	(100,000,000.00)
	Excess Appropriation in Aid	KShs	0.00
			0.00

Payable seperately to
the Exchequer Kshs

Reasons for Material difference between the Approved Estimates and Actual Expenditure.

Development Appropriation Accounts For the Year ended 30th June, 2013-VOTE D156

UNDER EXPENDITURES

Head-156000301- Headquarters Directorate of Marine and Coastal Fisheries

Item:3110700- Purchase of Vehicles & Other Transport Equipment-
Ksh.2,109,261.00

The above was allocated Ksh.560,212,758.00 during 2012/2013 Financial Year. During the year Ksh.558,103,497.00 was spent on procurement of Off Shore Patrol Vessel and the Research Vessel RV Mtafiti leaving a balance of Ksh.2,109,261.00 to be surrendered to the Exchequer.

Head-156000501-Headquarters Directorate of Aquaculture Development

Item: 2210300–Domestic Travel and Subsistence, and other Transport costs Ksh.1,387,200.00

Item: 2210700 – Training Expenses Ksh.1,728,344.00

The Supplementary Budget for 2012/2013 Financial Year was approved late in the year. This left very little time to process the last quarter AIEs to the districts, which as a result occasioned the under-expenditures.

Item: 2110200 - Basic Wages - Temporary Employees –Ksh.1,031,119.00

The above under expenditure was due to non renewal of Contract by one Extension Officer during the year.

Bank procedures in accessing indigenous people: Work in areas settlements of indigenous people groups is to be guided by a s assessment and the procurement of a suitable consultant to guide work took longer than anticipated. As such, project teams were unabl move into areas that have indigenous people groups. The contract is signed to guide the process.

APPROPRIATION-IN-AID UNDER COLLECTION

Head: 156001301- Kenya Marine and Fisheries Research Instit

Item: 5120100-Domestic Currency and Domestic Deposits
Ksh.58,000,000.00

During the 2012/2013 Financial Year Kenya Coastal Development Proj (KCDP) budgeted for Ksh.100 million as Appropriation-in-Aid un International Development agency (IDA) where IDA would pay direct the Suppliers once advised to do so.

In the 2012 – 2013 Financial Year only one payment of Ksh.42 Milli (approx. USD 494,117.65) was made using this payment mode. The A allocation was high as the project team assumed that most payments suppliers could be undertaken using this method. However, it emerged th only payments of USD 200,000 and above could be handled in this manne Most of the current procurements fall below this threshold and therefo must be paid through the project account in Mombasa rather than direct through the World Bank.

Signed..........Date.....

Sicily K. Kariuki (Mrs.), MBS
PRINCIPAL SECRETARY

MINISTRY OF FISHERIES DEVELOPMENT
DEVELOPMENT VOTE- D156
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2013

<u>ASSETS</u>	2011/12 AND EARLIER YEARS	2012/2013	TOTALS
	Kshs.	Kshs.	Kshs.
Exchequer Account	757,585,257.75	521,528,006.00	1,279,113,263.75
Paymaster General	136,352,241.05	(125,697,984.15)	10,654,256.90
District Suspense Account	305,449,104.20	(9,338,663.05)	296,110,441.15
	<u>1,199,386,603.00</u>	<u>386,491,358.80</u>	<u>1,585,877,961.80</u>
<u>LIABILITIES</u>			
GAV Account	1,198,880,902.00	386,491,358.60	1,585,372,260.60
General Suspense Account	505,701.00		505,701.00
	<u>1,199,386,603.00</u>	<u>386,491,358.60</u>	<u>1,585,877,961.60</u>

Date.....

Sign.....
Joyce Mutugi(Mrs)
PRINCIPAL ACCOUNTANT

MINISTRY OF FISHERIES DEVELOPMENT

SIS OF YEAR 2012/2013 DISTRICT SUSPENSE ACCOUNT - DEVELOPMENT VOTE

DISTRICT	HEAD 005 - 01				HEAD 009 - 98			
	BALANCE B/F	2012/2013 BALANCES	RECOVERIES	NET TOTAL (BAL C/D)	BALANCE B/F	2012/2013 BALANCES	RECOVERIES	NET TOTAL (BAL C/D)
Central Province	(76,750.00)			(76,750.00)	-			-
Combu East	4,000.00	48,500.00	165.00	52,335.00	-			-
Maniyaga West	409,750.00	6,785.00		416,535.00	-			-
Mandarua North	(202,655.00)	282.00		(202,373.00)	-			-
Maniyaga Central	79,250.00	11,110.00	89.00	90,271.00	23,504.00			23,504.00
Mandarua South	-			-	-			-
Meru South	-			-	630,000.00			630,000.00
Mithira West	991,200.00			991,200.00	-			-
Murang'a East	-	8,418.00		8,418.00	-			-
Muranga West	225,000.00	82,535.00		307,535.00	-			-
Meru Central	(14,499.50)	18,406.00		3,906.50	-	100,040.00		100,040.00
Eastern Province	623,682.00			623,682.00	157,600.00			157,600.00
Mbari	2,079,705.00	12,402.00			-			-
Marumbweni	1,334,672.00	133,305.00	1,329,456.35		130,520.80			
Machakos	135,875.00	1.00	9,694,628.00		-			-
Mombasa	-	-			356,931.40			
Mt Kenya	10,429,355.00	-	18,051.00		-			-
Mt Kenya Delta	1,971,250.00	2,105.00	855,955.60		-			-
Mt Kenya Central	6,254,593.00	1,100.00			-			-
Western Province	633,120.00				-			-
Wajir	-	-			33,652.50	5,972.00		
Wajir West	223,550.00	9,195.00			-			-
Wajir North	693,630.00	-			-			-
Wajir South	-	-			-			-
Wajir Central	-	2,773.00			-	156,900.00		
Wajir South	44,892.00	-			-			-
Wajir North	1,064,565.00	5,109.00			150.00			
Wajir Central	212,805.00	5,124.00			-			-
Wajir South	50.00	-			-			-
Wajir North	20,651,186.50	-			442.00			
Wajir South	714,692.00	15,000.00			400,000.00			
Wajir North	180,000.00				-			-
Wajir South	161,370.00	98,000.00	2,802.30		-			-
Wajir Eastern Province	-				-			-
Wajir	718,610.00				-			-
Wajir Province	182.00				74,853.20			
Wajir Central	3,566,773.00	20.00		3,566,793.00	138.00			138.00
Wajir	491,055.00	1,742.00		492,797.00	-			-
Wajir	7,110,597.00	(777,680.00)		6,332,917.00	1,674,400.00			1,674,400.00
Wajir	6,413,297.00	2,220.00		6,415,517.00	230,000.00	647,482.00		877,482.00
Wajir	18,461,516.00	125,000.00		18,586,516.00	625,700.00			625,700.00
Wajir East	5,780,143.00	17,682.00		5,797,825.00	1,356,299.00	99,108.00		1,455,407.00
Wajir	1,764,437.00	129.00		1,764,566.00	-			-
Wajir Bay	5,896,645.00	33,762.00	14,108.00	5,916,299.00	280,000.00			280,000.00
Wajir	75,342.00	100.00	2,213.00	73,229.00	110,800.00			110,800.00
Wajir	-			-	1,050.00			1,050.00
Wajir South	(128,625.00)			(128,625.00)	-			-
Wajir North	-	2,900.00		2,900.00	-			-
Wajir	206,942.00	48,494.00		255,436.00	110,000.00	95,001.00		205,001.00
Wajir	1,027,061.00	40.00		1,027,101.00	-			-
Wajir Valley Province	-			-	24,050.00			24,050.00
Wajir Central	-			-	-			-
Wajir Nzoia West	184,735.00	40,000.00		224,735.00	-			-

ringo	(56,994.40)	419.00		(56,575.40)	(334,520.00)	79,150.00		(255,370.00)
oret East	2,000.00	-		2,000.00	-	40.00		40.00
andi Central	2,692,768.00	46,581.00		2,739,349.00	-			-
ikipedia West	-	-		-	(10,351.00)			(10,351.00)
ikipedia East	854,480.00	5,490.00		859,970.00	10,640.00			10,640.00
akuru	1,353,145.00	19,532.00		1,372,677.00	-			-
aivasha	-	-		-	31,000.00			31,000.00
ericho	8,304,421.00	88,895.00		8,393,316.00	357,884.50			357,884.50
omet	198,700.00	-		198,700.00	-			-
estern Province	585,000.00	-		585,000.00	-			-
akamega Central	(114,525.00)	14,150.00		(100,375.00)	125,950.00			125,950.00
higa	4,456,609.50	267,247.00		4,723,856.50	-			-
ngoma South	(11,964,731.00)	295.00		(11,964,436.00)	(130,000.00)			(130,000.00)
t. Elgon	(2,373,813.00)	-		(2,373,813.00)	-			-
isia	1,183,845.20	-		1,183,845.20	944,853.00			944,853.00
so North	1,964,263.20	95,404.00		2,059,667.20	-			-
	165,476,868.95	492,572.00	11,917,468.25	154,051,972.70	9,200,547.40	1,183,693.00	-	10,384,240.40

	HEAD 010 - 01				HEAD 011 - 01			
(STRICT	BALANCE B/F	2012/2013 BALANCES	RECOVERIES	NET TOTAL (BAL C/D)	BALANCE B/F	2012/2013 BALANCES	RECOVER IES	NET TOTAL (BAL C/D)
rinyaga West	0.50			0.50				-
/andarua North	-	30.00		30.00				-
/eri Central	-	751,830.00		751,830.00				-
enti North	480.00							
eru South	67.60							
/anza Province	-				99,609.60			
sii Central	71.00			71.00				-
aya	732.00			732.00				-
akamega Central	(81,350.00)			(81,350.00)				-
higa	(310,798.00)	150,680.00		(160,118.00)				-
ngoma South	0.20			0.20				-
isia	(672,636.40)			(672,636.40)				-
	(1,063,433.10)	902,540.00	-	(160,893.10)	99,609.60	-	-	99,609.60

GRAND TOTALS

	2012/2013 BALANCES	RECOVERIES	NET TOTAL (BAL C/D)
BALANCE B/F	173,713,592.85	2,578,805.00	11,917,468.25
			164,374,929.60

**MINISTRY OF FISHEREIS DEVELOPMENT
DISTRICT SUSPENSE ACCOUNT FOR 2012/2013 FINANCIAL YEAR**

	KSH.
Balance b/f	305,449,104.20
Less : Recoveries from the districts	- <u>11,917,468.25</u>
	293,531,635.95
Add: District suspense bal for 2012/2013	<u>2,578,805.00</u>
	<u>296,110,440.95</u>



**REPUBLIC OF KENYA
MINISTRY OF FINANCE**

Telegraphic Address: 22921
FINANCE-NAIROBI
Fax No.: 310833
Telephone: 2252299
When replying please quote
Ref: No. AG.1/021 Part 11/(41)

THE TREASURY
P.O. Box 30007-00100
NAIROBI
KENYA

12th July, 2012

Prof. Japhet Micheni Ntiba, CBS,
Permanent Secretary,
Ministry of Fisheries Development,
P.O. Box 34188,
NAIROBI.

*Go
Advice
[Signature]*

19.7.12

Dear *Prof Ntiba,*

**LETTER OF APPOINTMENT
RECEIVER OF REVENUE**

In accordance with the powers conferred on Treasury by Section 21 of the Government Financial Management Act, 2004, you are hereby appointed Receiver of Revenue in respect of items stated below for the Financial Year 2012/2013:-

Items of Revenue

**Amounts
KShs.**

Fishing Rights	77,121,788
----------------	--------	------------

As Receiver you are henceforth responsible for all aspects of the collection of the above revenue and for rendering a proper account of the sums received. In order that there may be no misunderstanding it is emphasized that under the heading of collection your responsibility covers all the following stages:-

- i) Ascertaining the existence of liabilities and ensuring that correcting figures are levied.
- ii) Establishing written records of sums due.
- iii) Taking proper steps to secure payment.

MINISTRY OF FISHERIES DEVELOPMENT

VOTE 56

STATEMENT OF REVENUE FOR THE YEAR ENDED 30TH JUNE, 2013

REVENUE HEAD -000000-156-FISHING RIGHTS

REVENUE ITEM HEAD	ESTIMATED RECEIPTS KSH	ACTUAL RECEIPTS KSH	VARIATION
3540302- Fishing Rights	77,121,788.40	167,985,941.80	90,864,153.40 90,864,153.40
	<u>77,121,788.40</u>	167,985,941.80	90,864,153.40 90,864,153.40
Opening Balance as at 01-07 2013		5,959,017.15	
Total Revenue		173,944,958.95	
Less -Amount Transferred to the Exchequer Account		- 171,448,126.20	
Revenue on Hand (unsurrendered Revenue)		<u>2,557,198.25</u>	

(1) Reasons for material difference between Estimated Receipts and Actual Receipts

OVER COLLEDCTION OF REVENUE OF KSH. 90,864,153.40

Revenue collection during 2011/2012 Financial Year surpassed the Annual Estimated Receipts of KSH. 77,121,788.40 by Ksh. 90,864,153.40.

This was as a result of revenue arrears of Ksh, 25,200,00.00 which was received in early July and also the improved surveillance in the ocean.

(ii) Unsurrenderd Balance of Ksh.2,557,198.25

The unsurrendered amount constitute amounts that was collected at the last day of June 2013 but could not have been surrendered to the Exchequer by 30th June, 2013. the money is still held at the old Deposit Bank Account awaiting transfer to the new Bank Account and thereafter

Date 27-09-2013

Signed 
Receiver of Revenue

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
To: 2-156-000000000-00001001-000000-3540302-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: AUG-12

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Manual	MOFD Recei	Manual	665 Manual	73 2-156-000000000-00001	RECEIPT OF	RV160		771,697.00
Manual	MOFD Recei	Manual	681 Manual	76 2-156-000000000-00001	REVENUESURR	0065		221,850.00
Total for Period: AUG-12								993,547.00

Beginning Balance: 0.00 DR
Ending Balance: 993,547.00 CR

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
To: 2-156-000000000-00001001-000000-3540302-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: SEP-12

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Manual	APD Receip	Manual	735 Manual	83 2-156-000000000-00001	RECEIPT OF	FT12251CLQ6		994,753.00
Manual	MOFD Adjus	Manual	838 Manual	95 2-156-000000000-00001	REVENUE REC	0349		569,200.00
Manual	MOFD Recei	Manual	842 Manual	95 2-156-000000000-00001	REVENUEREC	0079		822,721.00
Manual	MOFD Recei	Manual	925 Manual	10 2-156-000000000-00001	SURRENDER O	6389		25,200,000.00
Manual	MOFD Recei	Manual	944 Manual	10 2-156-000000000-00001	REVENUE REC	088254,0238		313,885.45
Manual	MOFD Recei	Manual	945 Manual	10 2-156-000000000-00001	REVENUESURR	FT122683FOV		519,505.00
Total for Period: SEP-12								28,420,064.45

Beginning Balance: 993,547.00 CR
Ending Balance: 29,413,611.45 CR

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
To: 2-156-000000000-00001001-000000-3540302-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: OCT-12

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Manual	APD Adjust	Manual	123	Manual	14	2-156-000000000-00001	REVENUE SUR KCBLENX	1,021,110.00
Manual	MOFD Adjus	Manual	111	Manual	12	2-156-000000000-00001	REVENUE SUR RV009	3,349,672.40
Manual	MOFD Adjus	Manual	114	Manual	13	2-156-000000000-00001	REVENUE SUR 011	476,077.00
Manual	MOFD Adjus	Manual	115	Manual	13	2-156-000000000-00001	REVENUE SUR VARIOUS	1,037,884.40
Manual	MOFD Adjus	Manual	115	Manual	13	2-156-000000000-00001	REVENUE SUR FT12184W8BT	3,195,400.00
Manual	MOFD Adjus	Manual	118	Manual	13	2-156-000000000-00001	REVENUESURR 013	3,195,400.00
Manual	MOFD Adjus	Manual	118	Manual	13	2-156-000000000-00001	REVENUE SUR 013	2,544,000.00
Manual	MOFD Adjus	Manual	119	Manual	13	2-156-000000000-00001	JOURNAL REV 012	1,037,884.40
Manual	MOFD Adjus	Manual	119	Manual	13	2-156-000000000-00001	JOURNAL REV 012	542,518.00
Manual	MOFD Adjus	Manual	119	Manual	13	2-156-000000000-00001	JOURNAL REV 012	5,425,073.00
Manual	MOFD Recei	Manual	974	Manual	11	2-156-000000000-00001	REVENUE SUR FT12275YGJY	175,370.00
Total for Period: OCT-12							1,037,884.40	20,962,504.80

Beginning Balance: 29,413,611.45 CR

Ending Balance: 49,338,231.85 CR

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
To: 2-156-000000000-00001001-000000-3540302-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: NOV-12

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Manual	MOFD Adjus	Manual	153	Manual	17	2-156-000000000-00001	REVENUE SUR FT12311FKNB	1,309,904.00
Manual	MOFD Adjus	Manual	175	Manual	20	2-156-000000000-00001	REVENUE KCB 0922	844,692.00
Manual	MOFD Adjus	Manual	178	Manual	20	2-156-000000000-00001	REVENUE SUR 21/11/2012	1,308,405.00

Manual	MOFD	Recei	Manual	183	Manual	21	2-156-000000000-00001	ADJUSTMENTS		1,757,000.00	
Manual	MOFD	Recei	Manual	183	Manual	21	2-156-000000000-00001	SURRENDER O KCB-FT12331			427,296.00
Manual	MOFD	Recei	Manual	187	Manual	21	2-156-000000000-00001	REENUE SURR FT12333/LXK			1,262,520.00

Total for Period: NOV-12 1,757,000.00 6,909,817.00

Beginning Balance: 49,338,231.85 CR
Ending Balance: 54,491,048.85 CR

GOK_SOB Account Analysis Report Report Date: 06-SEP-2013 14:31
Entry Item Page: 5 of 12
Period: JUL-12 To JUN-13

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
To: 2-156-000000000-00001001-000000-3540302-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: DEC-12

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)	
Manual	MOFD	Recei	Manual	210	Manual	24	2-156-000000000-00001	REVENUE SUR 10/12/12	197,096.80
Manual	MOFD	Recei	Manual	210	Manual	24	2-156-000000000-00001	REVENUE SUR 10/12/12	690,061.00
Manual	MOFD	Recei	Manual	210	Manual	24	2-156-000000000-00001	REVENUE SUR 23-10-2012	311,126.60
Manual	MOFD	Recei	Manual	225	Manual	26	2-156-000000000-00001	REVENUE SUR FT12352/HBX	1,312,066.00
Manual	MOFD	Recei	Manual	225	Manual	26	2-156-000000000-00001	REVENUE SUR FT12352/2WH	8,712.60
Manual	MOFD	Recei	Manual	231	Manual	27	2-156-000000000-00001	REVENUE SUR FT12362/51G	186,543.00
Manual	MOFD	Recei	Manual	231	Manual	27	2-156-000000000-00001	REVENUE SUR FT12362/51G	1,321,565.15
Manual	MOFD	Recei	Manual	231	Manual	27	2-156-000000000-00001	REVENUE TRA FT/12366/H3	119,300.00
Manual	MOFD	Recei	Manual	234	Manual	27	2-156-000000000-00001	REVENUE SUR FT1300/7/TM	285,206.00

Total for Period: DEC-12 4,431,677.15

Beginning Balance: 54,491,048.85 CR
Ending Balance: 58,922,726.00 CR

GOK_SOB Account Analysis Report Report Date: 06-SEP-2013 14:31
Entry Item Page: 6 of 12
Period: JUL-12 To JUN-13

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
To: 2-156-000000000-00001001-000000-3540302-0000000-000
Balance Type: Actual

Drce	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
ual	MOFD Recei	Manual	238 Manual	28 2-156-000000000-00001	DEVEOPMENT	DE.352/12/1		560,599.00
ual	MOFD Recei	Manual	279 Manual	33 2-156-000000000-00001	REVENUE SUR	238711		1,084,813.95
ual	MOFD Recei	Manual	286 Manual	34 2-156-000000000-00001	KCB REVENUE	FT/13028/6F		124,550.00
Total for Period: JAN-13								1,769,962.95

Beginning Balance: 58,922,726.00 CR
Ending Balance: 60,692,688.95 CR

_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 14:31
Page: 7 of 12

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
To: 2-156-000000000-00001001-000000-3540302-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: FEB-13

Drce	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
ual	MOFD Recei	Manual	286 Manual	34 2-156-000000000-00001	REVENUE SUR	078626		117,700.00
ual	MOFD Recei	Manual	286 Manual	34 2-156-000000000-00001	REVENUE SUR	088259		114,154.00
ual	MOFD Recei	Manual	292 Manual	34 2-156-000000000-00001	REVENUE SUR	238713		1,683,061.75
ual	MOFD Recei	Manual	292 Manual	35 2-156-000000000-00001	REVENUE SUR	FTRRRRRR/13		1,259,201.00
ual	MOFD Recei	Manual	293 Manual	35 2-156-000000000-00001	SURRENDER R	088260&0786		163,182.00
ual	MOFD Recei	Manual	297 Manual	35 2-156-000000000-00001	REVENUE TRA			1,995,953.00
ual	MOFD Recei	Manual	297 Manual	35 2-156-000000000-00001	REVENUE TRA			148,470.00
Total for Period: FEB-13								5,481,721.75

Beginning Balance: 60,692,688.95 CR
Ending Balance: 66,174,410.70 CR

_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 14:31
Page: 8 of 12

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000

Balance Type: Actual

Ledger: GOK_SOB
Period: MAR-13

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Manual	MOFD Recei	Manual	297 Manual	35 2-156-000000000-00001	REVENUE SUR			577,302.70
Manual	MOFD Recei	Manual	297 Manual	35 2-156-000000000-00001	REVENUE SUR			402,724.00
Payables	Purchase I	Create Acc	MAR-13 Pu	2-156-000000000-00001	Journal Imp	Journal Imp	60,365.55	
Payables	Purchase I	Payables A	MAR-13 Pu	2-156-000000000-00001	Journal Imp	Journal Imp	60,365.55	
Payables	Purchase I	Transfer t	MAR-13 Pu	2-156-000000000-00001	Journal Imp	Journal Imp		60,365.55
Total for Period: MAR-13							120,731.10	1,040,392.25

Beginning Balance: 66,174,410.70 CR
Ending Balance: 67,094,071.85 CR

_SOB Account Analysis Report Report Date: 06-SEP-2013 14:31
Entry Item Page: 9 of 12
Period: JUL-12 To JUN-13

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
To: 2-156-000000000-00001001-000000-3540302-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: APR-13

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Manual	MOFD Recei	Manual	297 Manual	35 2-156-000000000-00001	AIA RETURNS			62,800.00
Manual	MOFD Recei	Manual	298 Manual	35 2-156-000000000-00001	AIA SURREND			144,100.00
Manual	MOFD Recei	Manual	298 Manual	35 2-156-000000000-00001	AIA SURREND			34,380.00
Manual	MOFD Recei	Manual	298 Manual	35 2-156-000000000-00001	AIA SURREND			215,737.00
Total for Period: APR-13								457,017.00

Beginning Balance: 67,094,071.85 CR
Ending Balance: 67,551,088.85 CR

_SOB Account Analysis Report Report Date: 06-SEP-2013 14:31
Entry Item Page: 10 of 12
Period: JUL-12 To JUN-13

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
 To: 2-156-000000000-00001001-0000000-3540302-0000000-000
 Balance Type: Actual

Ledger: GOK_SOB
 Period: MAY-13

Code	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
							158,127.00
ial	MOFD Recei	Manual	299 Manual	35 2-156-000000000-00001	AIA SURREND		1,750,651.90
ial	MOFD Recei	Manual	299 Manual	35 2-156-000000000-00001	AIA SURREND		1,001,567.15
ial	MOFD Recei	Manual	299 Manual	35 2-156-000000000-00001	AIA SURREND		
Total for Period: MAY-13							2,910,346.05

Beginning Balance: 67,551,088.85 CR
 Ending Balance: 70,461,434.90 CR

Account Analysis Report
 Entry Item
 Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 14:31
 Page: 11 of 12

_SOB

Accounts From: 2-156-000000000-00001001-000000-3540302-0000000-000
 To: 2-156-000000000-00001001-000000-3540302-0000000-000
 Balance Type: Actual
 Ledger: GOK_SOB
 Period: JUN-13

Code	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
ual	APD Adjust	Manual	305 Manual	36 2-156-000000000-00001	REVENUE		3,492,407.50
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	adj		1,584,055.00
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	adj		649,159.45
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ	3,195,400.00	
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ		40,662.40
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ	5,588,877.85	
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ	975,938.00	
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ	5,425,073.00	
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ	1,321,565.15	
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ	963,247.55	
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ	158,127.00	
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ	1,750,651.90	
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ	1,001,567.15	
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ		60,365.55
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ		5,588,877.85
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ		5,425,073.00
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ		158,127.00
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ		1,750,651.90
ual	MOFD Adjus	Manual	305 Manual	36 2-156-000000000-00001	ADJ		

Manual	MOFD Recei	Manual	304	Manual	36	2-156-00000000-00001	REVENUE SUR	731,159.45
Manual	MOFD Recei	Manual	304	Manual	36	2-156-00000000-00001	REVENUE SUR	766,720.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	KCB REVENUE	119,050.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE COL	1,033,649.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	25,437,000.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	649,159.45
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	10,000.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	2,607,425.40
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	5,588,877.85
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	182,480.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	762,822.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	1,787,626.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	975,938.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	78,250.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	508,923.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	42,727,200.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	494,490.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	15,327,970.65
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	267,950.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	385,781.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	2,810,000.00
Manual	MOFD Recei	Manual	305	Manual	36	2-156-00000000-00001	REVENUE	81,830.35

_SOB

Account Analysis Report
 Entry Item
 Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 14:31
 Page: 12 of 12

Accounts From: 2-156-00000000-00001001-000000-3540302-0000000-000
 To: 2-156-00000000-00001001-000000-3540302-0000000-000
 Balance Type: Actual
 Ledger: GOK_SOB
 Period: JUN-13

Total for Period: JUN-13
 Beginning Balance: 70,461,434.90 CR
 Ending Balance: 167,985,941.80 CR

Total for report from JUL-12 through JUN-13

-----	26,536,680.05	124,061,186.95
=====	29,452,295.55	197,438,237.35
=====		

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 1 of 12

Accounts From: 2-156-156080101-00001001-000000-9910209-0000000-000
To: 2-156-156080101-00001001-000000-9910209-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: JUL-12

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)

Total for Period:		JUL-12					
Beginning Balance:				0.00	DR		
Ending Balance:				0.00	DR		

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 2 of 12

Accounts From: 2-156-156080101-00001001-000000-9910209-0000000-000
To: 2-156-156080101-00001001-000000-9910209-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: AUG-12

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)

Total for Period:		AUG-12					
Beginning Balance:				0.00	DR		
Ending Balance:				0.00	DR		

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 3 of 12

Accounts From: 2-156-156080101-00001001-000000-9910209-0000000-000
To: 2-156-156080101-00001001-000000-9910209-0000000-000

Ledger: GOK_SOB
 Period: SEP-12

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
--------	----------	------------	---------	---------	-------------	------------	--------------	---------------

Total for Period: SEP-12

Beginning Balance: 0.00 DR
 Ending Balance: 0.00 DR

0

GOK_SOB

Report Date: 06-SEP-2013 09:18
 Page: 4 of 12

Account Analysis Report
 Entry Item
 Period: JUL-12 To JUN-13

Accounts From: 2-156-156080101-00001001-0000000-9910209-0000000-000
 To: 2-156-156080101-00001001-0000000-9910209-0000000-000
 Balance Type: Actual

Ledger: GOK_SOB
 Period: OCT-12

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Payables	Purchase I	65479	Paya Purchase	2-156-156080101-00001	BEING REMIT	Journal Imp	40,051,082.80	
Payables	Purchase I	65479	Paya Purchase	2-156-156080101-00001	BEING REMIT	Journal Imp	40,051,082.80	
Payables	Purchase I	65479	Paya Purchase	2-156-156080101-00001	BEING REMIT	Journal Imp		40,051,082.80
Total for Period: OCT-12							80,102,165.60	40,051,082.80

Beginning Balance: 0.00 DR
 Ending Balance: 40,051,082.80 DR

0

GOK_SOB

Report Date: 06-SEP-2013 09:18
 Page: 5 of 12

Account Analysis Report
 Entry Item
 Period: JUL-12 To JUN-13

Accounts From: 2-156-156080101-00001001-0000000-9910209-0000000-000
 To: 2-156-156080101-00001001-0000000-9910209-0000000-000
 Balance Type: Actual

Ledger: GOK_SOB
 Period: NOV-12

Total for Period: NOV-12

Beginning Balance: 40,051,082.80 DR

Ending Balance: 40,051,082.80 DR

□

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 6 of 12

Accounts From: 2-156-156080101-00001001-000000-9910209-0000000-000
To: 2-156-156080101-00001001-000000-9910209-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: DEC-12

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
--------	----------	------------	---------	---------	------------------------	--------------	---------------

Total for Period: DEC-12

Beginning Balance: 40,051,082.80 DR

Ending Balance: 40,051,082.80 DR

□

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 7 of 12

Accounts From: 2-156-156080101-00001001-000000-9910209-0000000-000
To: 2-156-156080101-00001001-000000-9910209-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: JAN-13

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
--------	----------	------------	---------	---------	------------------------	--------------	---------------

Total for Period: JAN-13

Beginning Balance: 40,051,082.80 DR

Ending Balance: 40,051,082.80 DR

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 8 of 12

Accounts From: 2-156-156080101-00001001-000000-9910209-0000000-000
To: 2-156-156080101-00001001-000000-9910209-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: FEB-13

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Payables	Purchase I	Transfer t	FEB-13 Pu	2-156-156080101-00001	BEING TRANS	Journal Imp	32,277,109.15	
Total for Period: FEB-13							32,277,109.15	

Beginning Balance: 40,051,082.80 DR
Ending Balance: 72,328,191.95 DR

□

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 9 of 12

Accounts From: 2-156-156080101-00001001-000000-9910209-0000000-000
To: 2-156-156080101-00001001-000000-9910209-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: MAR-13

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (KSH)	Credits (KSH)
Total for Period: MAR-13								

Beginning Balance: 72,328,191.95 DR
Ending Balance: 72,328,191.95 DR

□

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 10 of 12

Ledger: GOK_SOB
Period: APR-13

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
--------	----------	------------	---------	---------	------------------------	--------------	---------------

Total for Period: APR-13

Beginning Balance: 72,328,191.95 DR

Ending Balance: 72,328,191.95 DR

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 11 of 12

Accounts From: 2-156-156080101-00001001-000000-9910209-0000000-000
To: 2-156-156080101-00001001-000000-9910209-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: MAY-13

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
--------	----------	------------	---------	---------	------------------------	--------------	---------------

Total for Period: MAY-13

Beginning Balance: 72,328,191.95 DR

Ending Balance: 72,328,191.95 DR

GOK_SOB

Account Analysis Report
Entry Item
Period: JUL-12 To JUN-13

Report Date: 06-SEP-2013 09:18
Page: 12 of 12

Accounts From: 2-156-156080101-00001001-000000-9910209-0000000-000
To: 2-156-156080101-00001001-000000-9910209-0000000-000
Balance Type: Actual

Ledger: GOK_SOB
Period: JUN-13

Source	Category	Batch Name	JE Name	Account	Description Entry Item	Debits (KSH)	Credits (KSH)
--------	----------	------------	---------	---------	------------------------	--------------	---------------

Manual	MOFD Adjus	Manual	305	Manual	36	2-156-156080101-00001	ADJ				1,776,957.70
Manual	MOFD Adjus	Manual	305	Manual	36	2-156-156080101-00001	Journal	Imp	Journal	Imp	28,436,934.45
Payables	Purchase I	Payables A	JUN-13	Pu	2-156-156080101-00001	Journal	Imp	Journal	Imp		
Payables	Purchase I	Payables A	JUN-13	Pu	2-156-156080101-00001	Journal	Imp	Journal	Imp		99,119,934.25

Total for Period: JUN-13

Beginning Balance: 72,328,191.95 DR
Ending Balance: 171,448,126.20 DR

211,499,209.00	40,051,082.80
----------------	---------------

Grand Total for report from JUL-12 through JUN-13

MINISTRY OF FISHERIES DEVELOPMENT
STATEMENT OF ASSETS AND LIABILITIES FOR DEPOSITS AND FUNDS AS AT 30TH JUNE 2013
VOTE 56-DEPOSITS

<u>ASSETS</u>	2011/2012 <u>EARLIER YEARS</u>	2012/2013	TOTALS
	KSH.	KSH.	KSH.
Paymaster General Account	10,637,471.65	14,861,283.60	25,498,755.25
	<u>10,637,471.65</u>	<u>14,861,283.60</u>	<u>25,498,755.25</u>
 <u>LIABILITIES</u>			
Retention Money	4,678,454.50	18,263,102.50	22,941,557.00
Fishing Rights - Revenue	5,959,017.15	3,381,818.90	2,577,198.25
	<u>10,637,471.65</u>	<u>14,881,283.60</u>	<u>25,498,755.25</u>

Date 27-09-2013

Sign... 

Joyce Mutugi (Mrs)
PRINCIPAL ACCOUNTANT

MINISTRY OF FISHERIES DEVELOPMENT
RETENTION MONIES HELD IN DEPOSIT ACCOUNT AST 30TH June 2013

MR. NO.	NAME OF THE DEPOSITOR	AMOUNT
2103652	M/S Boon Construction Ltd	1,514,867.55
2103651	Darol Construction Co. Ltd	262,227.65
2103653	Dickways Construction Co. Ltd	851,335.60
2103654	Dickways Construction Co. Ltd	1,033,117.20
2103654	Dickways Construction Co. Ltd	1,016,906.80
2103666	M/S Medium Electrical Services	227,644.00
2103667	M/S Medium Electrical Services	227,644.00
2103668	M/S Instapumps Engineering Ltd	206,172.50
2103669	M/S Medium Electrical Services	227,644.00
2103670	Hi-tech Conditioning	411,860.00
2103671	Hi-tech conditioning	710,272.05
2103672	M/S Instapumps Engineering Ltd	307,266.00
2103674	M/S Limelight creation Ltd	696,629.70
2103675	M/S Daleo Electrical Refrigeration	669,059.00
2103676	M/S Medium Electrical Services	327,116.20
2103693	M/S Dickways Construction Co. Ltd.	947,526.30
2103678	M/S Dickways Construction Co. Ltd.	823,068.15
2103694	M/S Instapumps Engineering Ltd	193,472.50
2103680	M/S Volcanic Plumbing Works	515,603.70
2103681	M/S Seven Fourteen Ltd	408,807.40
2103682	M/S Boon Construction Ltd	649,603.60
2103683	M/S seven Fourten Ltd	454,003.60
2103684	M/S Seven Fourteen Ltd	1,200,118.20
2103686	M/S Limelight creation Ltd	692,704.00
2103685	M/S Instapumps Engineering Ltd	564,540.20
2103687	M/S Seven Fourteen Ltd	1,200,118.20
2103686	Dickways Contractors	963,247.55
2103655	Dickways Contractors	1,642,655.60
2103656	Dickways Contractors	1,763,073.55
2103657	Boon Construction Ltd	1,321,565.15
2106658	Hi-tech Conditioning	911,687.05
		22,941,557.00

REPUBLIC OF KENYA



MINISTRY OF FISHERIES DEVELOPMENT

Telegrams: "KINGFISH", Nairobi
Telephone: 3742320 and 3742349
Fax: 3743699
Email: samakl@saamnet.com
When replying please quote

MAJI HOUSE
P.O. BOX 58187
NAIROBI

Ref: MOFD/06/3A (96)

8th August, 2013.

The Accountant General,
Ministry of Finance,
P.O. Box 30007,
NAIROBI.

RE: BANK RECONCILIATION STATEMENT – DEP-156

Please receive our Bank Reconciliation Statement for:

Deposit A/C June 2013.

A handwritten signature in dark ink, appearing to read 'Joyce G. Mutugi'.

JOYCE G. MUTUGI (MRS)

For: **PERMANENT SECRETARY**

Copy to:

The National Audit Office

The Internal Audit – Fisheries Development




REPUBLIC OF KENYA
MINISTRY OF FISHERIES DEVELOPMENT
BANK RECONCILIATION STATEMENT
DEPOSIT A/C 2012/2013 FINANCIAL YEAR

AS AT 30TH JUNE 2013 STATION DEP.156

Balance as per Bank Certificate		21,841,274.65
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	3,657,480.60	3,657,480.60
Cashbook Balance		25,498,755.25

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


JOYCE G. MUTUGI (MRS)
FOR: PERMANENT SECRETARY.

DATE... 8/8/2013

MINISTRY OF FISHERIES DEVELOPMENT
 DEPOSIT ACCOUNT.
 2012/2013 FINANCIAL YEAR DEPOSIT ACCOUNT
 ACCOUNT :DEP-056
 APPENDIX I

PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30 TH JUNE 2013

<u>DATE</u>	<u>VOUCHER No.</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
			NIL
TOTAL			-

APPENDIX II
 RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2013

<u>DATE</u>	<u>RECEIPT NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
			NIL
			NIL

APPENDIX III
 PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK AS AT 30TH JUNE 2013

<u>DATE</u>	<u>CHQ/GPAYNO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
			NIL
			-

APPENDIX IV
 RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30TH JUNE 2013

<u>DATE</u>	<u>VOUCHER NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(KSH)</u>
30/06/2013	81	RENTATION	3,657,480.60
			3,657,480.60

CHECK			
BANK STATEMENT BALANCE			21,841,274.65
APPENDIX 1			
APPENDIX 2			
APPENDIX 3			
APPENDIX 4			
CASH BOOK BALANCE			3,657,480.60
			<u>25,498,755.25</u>

CHECK			
COMPUTER			25,498,755.25
CASH BOOK			25,498,755.25
BALANCE			-

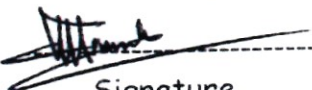
REPUBLIC OF KENYA
RECEIPT VOUCHER

F.O.17

PERMANENT SECRETARY MINISTRY OF FISHERIES DEVELOPMENT

Particulars or Summary	AMOUNT	
	KSHS	CTS
TRANSFER RETENTION MONEYS FROM COD PROCESSING PLANTS CONTRACTS	3,657,480	60
TOTAL	3,657,480	60

Please receive (or) Please note that the sum shown above has been paid into..... Bank Account on
06/2013; the paying-in slip is attached.

Date: 06/2013
Signature: 
Designation: ACCOUNTANT
Department: ACCTS

VOTE	HEAD/SUB HEAD		ITEM			
DEP.156	0000		7330001			
			Cash Book			
Account No.	Dept. Vch. No.	Station No	VOUCHER NO.	DATE	KSHS	CTS
156-0000-7330001	3744	0101	81	30/6/13	3,657,480	60

24/06/2013 FT131756FN4T Inward RTGS Payment MT 103 0.00 924,749.00 49,247,472.05

:KCBLKENX

/ROC/TRANSFER OF REVENUE:

26/06/2013 FT131776J0QN TRF'S Payments 0.00 28,436,934.45 20,810,537.60

0000000018

:KE0010001

26/06/2013 FT131772FQD TRF'S Payments 0.00 911,687.05 21,722,224.65

0000004456

:KE0010001

28/06/2013 FT131799FW2S Cash Deposit 0.00 119,050.00 21,841,274.65

:999999

: 078632090019810000000000:

CLOSING BALANCE: 21,841,274.65

