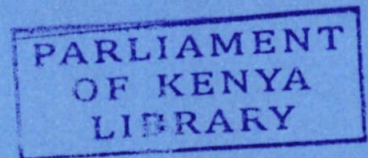


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

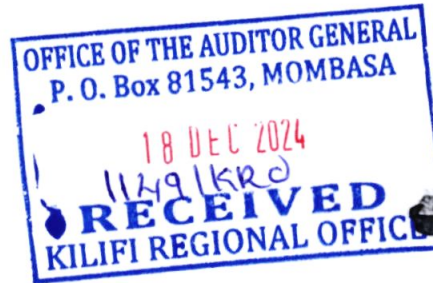
ON

**RECEIVER OF REVENUE – REVENUE
STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2024**

COUNTY GOVERNMENT OF LAMU

DATE	5/3/25
TABLED BY	Maj. L
COMMITTEE	-
CLERK AT THE TABLE	Mgglm



RECEIVER OF REVENUE

(County Government of Lamu)

REVENUE STATEMENTS FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

*Receiver Of Revenue
County Government of Lamu
Revenue Statements for the Period Ended June 30, 2024*

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1. Acronyms and glossary of terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
CO	Chief officer
CECM	County Executive Committee Member
CPA	Certified Public Accountant
ICPAK	Institute of Certified Public Accountants Kenya

b) Glossary of terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

2. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Finance. At the County Executive Committee level, the receiver of revenue is represented by the County Executive Committee Member for Finance, who is responsible for the general policy and strategic direction of the Receiver of Revenue. The Receiver of Revenue was designated as the Receiver of Revenue on 09/02/2023 by the County Executive Committee Member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

The Receiver of Revenue collects revenue and remits to the County Revenue Fund (CRF).

(c) Key Management Team

The County Government of Lamu' day-to-day management of revenue is under the following key officers:

No.	Designation	Name
1.	CECM Finance, Budget, Strategy and Economic Planning	Hon. Mohamed Mbwana Ali
2.	Chief Officer - Finance	CPA Salma Omar
3.	Chief Officer - Food Security & Co-operatives Development	Mr. Fredrick Baraka Kaingu
4.	Chief Officer - Medical Service	Dr. Victor Tolle
5.	Chief Officer - Tourism, Culture, Trade, and Investment	Mrs. Joyce Wanjiku Murimi
6.	Chief Officer - Education, Technology, Gender, Youth Affairs, Sports, Community Development and Social Service	Mrs. Hafswa Abdalla Diffini
7.	Chief Officer - Fisheries, Blue Economy, Livestock, and Co-operative Development	Mr. Kamalu Shariff Mzee
8.	Chief Officer - Public health, environment & Sanitation and environment	Mr. Mohamed Rashid Dirie
9.	Chief Officer - Natural Resources, Lands, Physical Planning and Urban Development	Mr. Ahmed Mohamed Ali
10.	Chief Officer - Water Management	Mr. Mohamed Omar

Receiver Of Revenue
County Government of Lamu
Revenue Statements for the Period Ended June 30, 2024

11.	Manager - Municipality of Lamu	Mr. Abduswamad Hussein
12.	County Receiver of Revenue	CPA Mohamed A. Abubakar
13.	Assistant Director of Revenue Services (Head of Revenue Reporting)	CPA Joseph Kamau Muitah
14	Deputy Director Liquor Licensing Board	Mr. Kaviha Khamisi

Key Entity information and Management (continued)

(d) County Headquarters

P.O. Box 74-80500
Mokowe Headquarter
Lamu-Malindi Road

(e) Entity Contacts

Telephone: (+254) 715555111/758005005
E-mail: treasury@lamu.go.ke
Website: www.lamu.go.ke

(f) Independent Auditor

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

(g) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O.BOX 40112
City Square 00200 - NAIROBI, KENYA

*Receiver Of Revenue
County Government of Lamu
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(h) Bankers

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

2. Kenya Commercial Bank
P.O.BOX 121-80500
Lamu Branch, Kenyatta Avenue

3. Equity Bank
P.O.BOX 121-80500
Lamu Branch, Kenyatta Avenue

4. Diamond Trust Bank
P.O.BOX 60-80500
Lamu Branch, Kenyatta Avenue

5. Corporative Bank
P.O.BOX -80500
Mpeketoni Branch, Lamu, Kenya

3. Foreword by the CECM Finance and Economic Planning

Article 202 of the constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National and County Governments. Each County Government's equitable share of revenue raised nationally is determined yearly through the County Allocation of Revenue Act (CARA). The revenue-sharing formula is developed by the Commission on Revenue Allocation (CRA) and approved by parliament in accordance with Article 217 of the constitution. The County also finances its operations through its Own Source Revenues (OSR). These are revenues collected within the County. The key local revenue sources include Single Business Permits, Health Facilities, Land Rates, and Cesses amongst others. The County continues to explore new and innovative ways of increasing its local revenue collections.

The County Own Source Revenue has been on upward trajectory for the last three years. The County Government of Lamu managed to collect **Ksh 217,550,486.00** being Own Source Revenue in the financial year 2023/2024. An increase of **Ksh 62,975,960 (28.95%)** from the financial year 2022/2023 collection which was **Ksh 154,574,526.00**. Hospital fees and Single Business Permits remain the highest revenue streams over the last four financial years. The County disbursed to the County Revenue Fund (CRF) Account **Ksh 121,968,817.00** which translates to **56.06%** of the total revenue collection. An amount of **Ksh 94,016,948.00 (43.21%)** and **Ksh 1,262,050.00 (0.58%)** were retained as FIF fund and Liquor licensing fund respectively.

The County commits to adopting an integrated county revenue management automation system in the coming financial year. Our achievement as the receiver of revenue must be acknowledged in the context of those who supported us throughout the year. More specifically, may I appreciate His Excellency the Governor, CECMs, County Chief Officers, and most importantly the revenue Officers led by the Both Receiver of Revenue and the Asst. Director of Revenue.



.....
HON. MOHAMED MBWANA ALI

**COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE, BUDGET, STRATEGY AND ECONOMIC PLANNING**

4. Management Discussion and Analysis

The County Government of Lamu managed to achieve and surpass its own source revenue final target for over four consecutive years as per the figure below.

SUMMARY OWN SOURCE REVENUE PERFORMANCE						
OWN SOURCE REVENUE	2023/2024		2022/2023		2021/2022	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
AMOUNT	180,000,000	217,550,486	131,000,000	154,574,526	120,000,000	126,996,806

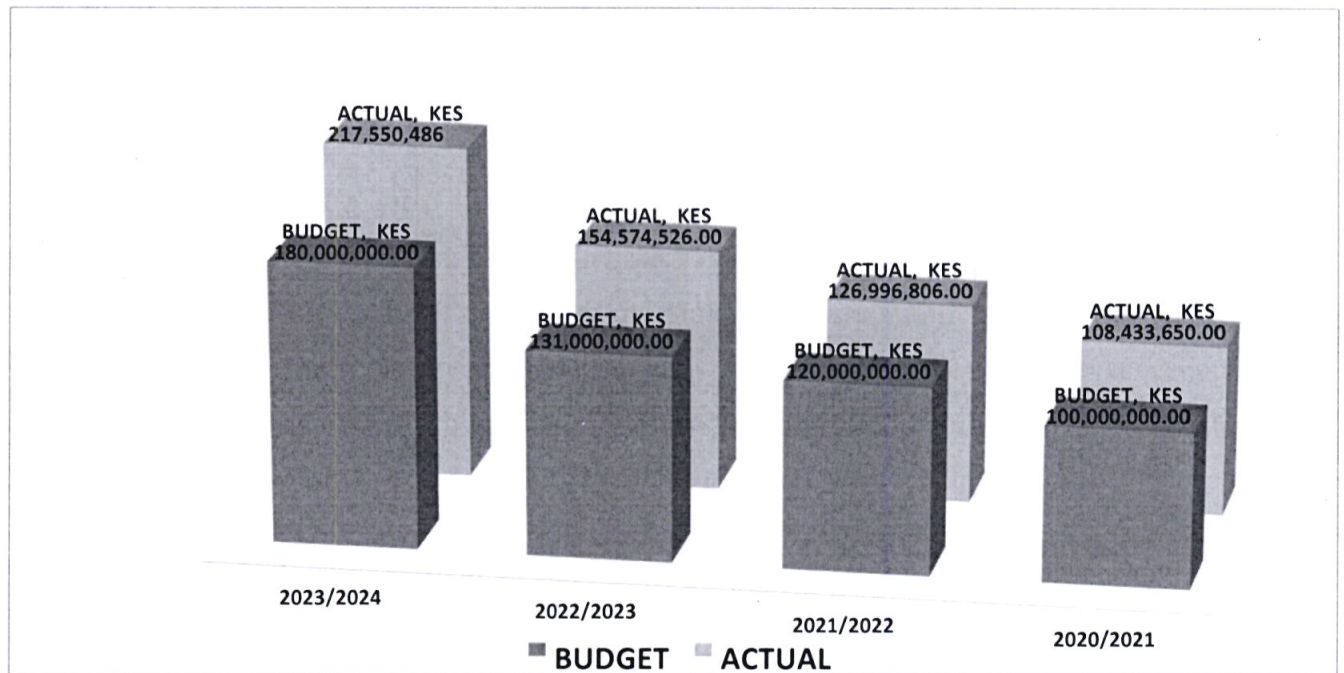


Figure 1: OWN SOURCE REVENUE BUDGET VS ACTUAL COMPARISON

The County Own Source Revenue has been on upward trajectory for the last three years. The County Government of Lamu managed to collect **Ksh 217,550,486.00** being Own Source Revenue in the financial year 2023/2024. An increase of **Ksh 62,975,960 (28.95%)** from the financial year 2022/2023 collection which was **Ksh 154,574,526.00**. Hospital fees and Single Business Permits remain the highest revenue streams over the last four financial years. The County disbursed to the County Revenue Fund (CRF) Account **Ksh 121,968,817.00** which translates to **56.06%** of the total revenue collection. An amount of **Ksh 94,016,948.00 (43.21%)** and **Ksh 1,262,050.00 (0.58%)** were retained as FIF fund and Liquor licensing fund respectively.

Challenges encountered and mitigations.

Some of the challenges on collection of revenue in the County include:

Challenges	Mitigation
Legislation on various revenue streams	The department has the 6 revenue model laws recommended by CRA but we are still planning to strengthen our revenue legislation on various revenue streams through KDSP 11 grant in F/Y 2024/25
Integrated Revenue Management Automated Systems	The Department has advertised and is in the process of acquiring a revenue-automated system

5. Statement of Receiver of Revenue's responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each Financial Year, a Receiver of Revenue for a County Government shall prepare an account in respect of the revenue collected, received, and recovered by the Receiver of Revenue during that financial year.

The Receiver of Revenue is responsible for the preparation and presentation of the Lamu Receiver of Revenue Account, which gives a true and fair view of the state of affairs of the Lamu Receiver of Revenue for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes:

(i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) Safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) Making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for Lamu's Receiver of Revenue Accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the Lamu's Receiver of Revenue Account gives a true and fair view of the state of Lamu's Receiver of Revenue transactions during the financial year ended June 30, 2024, and of the Lamu statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the Lamu Receiver of Revenue Account as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the Lamu has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The Receiver of Revenue statements were approved on **September 23, 2024**

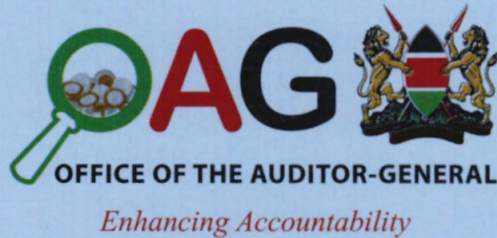


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**CPA MOHAMED ABBAS ABUBAKAR
RECEIVER OF REVENUE
COUNTY GOVERNMENT OF LAMU**

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE – REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024 - COUNTY GOVERNMENT OF LAMU

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Lamu set out on pages 1 to 29, which comprise the statement of financial

assets and liabilities as at 30 June, 2024, the statement of receipts and disbursements, statement of comparison of budget and actual amounts for the year then ended, a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Lamu as at 30 June, 2024 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccurate Parking Fees Amount

The statement of receipts and disbursements reflects revenue from parking fees totalling Kshs.3,860,330 as disclosed in Note 5 to the revenue statements. However, the amount excludes parking fees for passenger boats at the rate of Kshs.300 based on capacity and docking fees of Kshs.100 per day.

In the circumstances, the accuracy and completeness of revenue from parking fees totalling Kshs.3,860,330 could not be confirmed.

2. Unsupported Cess Revenue Amount

The statement of receipts and disbursements and Note 1 to the revenue statements reflects revenue from cess totalling Kshs.14,875,613 which includes revenue collected from farm produce, livestock, fish farming, forest and miraa. The cess revenue was supposed to be paid after consideration of the weight of the chargeable products. However, out the revenue, Kshs.8,840,808 collected from fish farming and farm produce was not supported with a record of actual and verifiable weight records and the revenue collectors did not have a functional weigh bridge for ascertainment of weights of different products for cess collection purposes.

In the circumstances, the accuracy and completeness of cess revenue totalling Kshs.14,875,613 could not be confirmed.

3. Long-Outstanding Land Rate Arrears

The statement of Arrears of Revenue reflects Land Rates arrears balance of Kshs.221,003,423. Some of the arrears have been outstanding for more than seventeen (17) years. Even though Management avers that the process of reaching out to all relevant property owners is ongoing, evidence of tangible results was not provided.

In the circumstances, the accuracy and recoverability of land rate arrears could not be confirmed.

4. Unconfirmed Single Business Permits Revenue

The statement of receipts and disbursements and Note 3 to the revenue statements reflects revenue from single business permits totalling Kshs.20,885,500. However, the sources of revenue from the single business permit stream indicated in the revenue statements could not be confirmed. In addition, formal application forms and invoices for single business permit revenues totalling Kshs.8,370,500 were not provided. Further, the statement of arrears of revenue reflects single business permits arrears balance of Kshs.4,763,100 accumulated in the financial year. However, no explanation was provided as to why the arrears were not collected during the year while the schedules provided in support of arrears did not indicate the corresponding invoice number, phone numbers, customer's name, and identity card number of the revenue payer.

In the circumstances, accuracy and completeness of revenue from single business permits could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.180,000,000 and Kshs.217,550,486 respectively resulting to an over-collection of Kshs.37,550,486 or 21% of the budget.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section. There were no key audit matters in the year under review.

Other Matter

Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided reasons for the delay in resolving the prior year audit issues.

Other Information

The Management is responsible for the other information set out on page ii to x which comprise of Key Entity Information and Management, Foreword by the CECM Finance and Economic Planning, Management Discussion and Analysis and Statement of Receiver of Revenue's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County's revenue statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Submit Financial Statements for Facility Improvement Fund (FIF)

The statement of receipts and disbursements reflects disbursements to FIF totalling Kshs.94,016,948 as disclosed in Note 8 to the revenue statements. However, Management did not submit financial statements for audit contrary to Section 47 of the Public Audit Act, 2015 which states that, the financial statements required under the Constitution, the Public Finance Management Act, 2012 (No. 18 of 2012) and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Non-Automation of Revenue Collection Process

The statement of receipts and disbursements reflects total county own source revenue amount of Kshs.216,875,350. However, the revenue collection process which includes revenue receipting, collection and generation of reports was not automated. No explanation was provided as to why the revenue collection processes has not been automated.

In the circumstances, the effectiveness of the internal controls on revenue collection could not be confirmed

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue's ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

Those charged with governance are responsible for overseeing the Receiver of Revenue's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 December, 2024

*Receiver of Revenue
County Government of Lamu
Revenue Statements for the Period Ended 30th June, 2024*

7. Statement of Receipts and Disbursements for the year ended 30th June 2024

Description	Note	2023-2024 Kshs	2022-2023 Kshs
County Own Source Revenue			
Cess	1	14,875,613	7,057,395
Land Rate	2	8,614,594	7,388,702
Single/Business Permits	3	20,885,500	13,293,600
Property Rent	4	1,094,950	933,800
Parking Fees	5	3,860,330	1,709,700
Market Fees	6	2,642,540	1,791,550
Advertising	7	4,613,556	2,970,113
Hospital Fees	8	130,253,565	91,819,260
Public Health Service Fees	9	1,984,810	1,171,600
Physical Planning and Development	10	8,105,651	3,699,095
Hire Of County Assets	11	9,105,339	14,792,914
Conservancy Administration	12	5,266,727	5,697,079
Administration Control Fees and Charges	13	3,581,680	125,750
Proceeds from the sale of assets	14	-	-
Park Fees	15	-	-
Other Fines, Penalties, And Forfeiture Fees	16	-	-
Miscellaneous receipts	17	2,665,631	2,123,968
Total County Own Source Revenue		217,550,486	154,574,526
Other Receipts			
Donations/Grants Not Received Through CRF	18	-	-
Total Other Receipts		-	-
Total Receipts		217,550,486	154,574,526
Balance b/f at the beginning of the year **		476,934	2,386,449
Disbursements To CRF		(121,968,817)	(156,484,041)
Bank Charges	19	(545,056)	-
less FIF fund	8	(94,016,948)	-
less LIQUOR licensing	13	(1,262,050)	-
Balance Due for Disbursement as at the end of the period		234,549	476,934

Receiver Of Revenue
County Government of Lamu
Revenue Statements for the Period Ended 30th June 2024

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on **September 23, 2024** and signed by:



Receiver of Revenue
Name: Mohamed A. Abubakar
ICPAK Member No: 23585



Head of Revenue
Name: Joseph Kamau Muitah
ICPAK Member No: 30030

*Receiver Of Revenue
County Government of Lamu
Revenue Statements for the Period Ended 30th June 2024*

8. Statement of Financial Assets and Liabilities as at 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	142,921	423,204
Cash In Hand	21	91,628	53,730
Total Financial Assets		234,549	476,934
Financial Liabilities			
Payables-Due to CRF	22	234,549	476,934
Total Financial Liabilities		234,549	476,934

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's financial statements were approved on **September 23, 2024** and signed by:



Receiver of Revenue
Name: Mohamed A. Abubakar
ICPAK Member No: 23585



Head of Revenue
Name: Joseph Kamau Muihah
ICPAK Member No: 30030

Receiver of Revenue
County Government of Lamu
Revenue Statements for the Period Ended 30th June 2024

9. Statement of Comparison of Budget vs Actual Amounts for the Period Ended 30th June 2024

Description	Original annual Target	Adjustments	Final Target	Actual Cumulative to date	% Of realization of revenue
	A	B	C=A+B	D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	
Cess	9,360,000	240,000	9,600,000	14,875,613	155%
Land Rate	97,200,000	(70,000)	27,200,000	8,614,594	32%
Single/Business Permits	65,000,000	(50,000)	15,000,000	20,885,500	139%
Property Rent	1,080,000	(480,000)	600,000	1,094,950	182%
Parking Fees	1,200,000	-	1,200,000	3,860,330	322%
Market Fees	960,000	120,000	1,080,000	2,642,540	245%
Advertising	3,600,000	-	3,600,000	4,613,556	128%
Hospital Fees	150,000,000	(50,000,000)	100,000,000	130,253,565	130%
Public Health Service Fees	5,180,000	(5,000,000)	180,000	1,984,810	1103%
Physical Planning and Development	720,000	-	720,000	8,105,651	1126%
Hire Of County Assets	6,400,000	-	6,400,000	9,105,339	142%
Conservancy Administration	4,800,000	360,000	5,160,000	5,266,727	102%
Administration Control Fees and Charges	240,000	4,760,000	5,000,000	3,581,680	72%
Park Fees	-	-	-	-	0%
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-	0%
Miscellaneous Receipts	4,260,000	0	4,260,000	2,665,631	63%
Total County Own Source Revenue	350,000,000	(170,000,000)	180,000,000	217,550,486	120%

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Other Receipts					
Donations /Grants Not Received Through CRF	-	-	-	-	
Total Other Receipts	-	-	-	-	
Total Receipts	350,000,000	(170,000,000)	180,000,000	217,550,486	120%

Note:

- ❖ The changes between the original target of Ksh 350,000,000 and a final target of Ksh 180,000,000 are a result of the approved supplementary budget.
- ❖ The overall own-source revenue of the Entity exceeds 100% but some specific revenue streams like Land Rate, Fees and Charges, and miscellaneous receipts are underperforming, with collection below 90%. This was as a result of the Valuation Roll Enforcement and other factors.

The County Receiver of Revenue’s Financial Statements were approved on **September 23, 2024** and signed by:

Receiver of Revenue
 Name: Mohamed A. Abubakar
 ICPAK Member No: 23585

Head of Revenue
 Name: Joseph Kamau Muitah
 ICPAK Member No: 30030

10. Statement of Arrears of Revenue as at 30th June 2024

Classification Of Receipts	Balance as at the beginning of the current year (1 st Jan 2024) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2024 C	Total arrears as at 30 June 2024 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	205,664,367	(507,003)	15,846,059	221,003,423	CECM contemplating a waiver	
Single/Business Permits	-	-	4,763,100	4,763,100	Rigorous enforcement	
Total Arrears	205,664,367	(507,003)	20,609,159	225,766,523		



Receiver of Revenue
 Name: Mohamed A. Abubakar
 ICPAK Member No: 23585



Head of Revenue
 Name: Joseph Kamau Muitah
 ICPAK Member No: 30030

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

The revenue statements have been prepared on the cash basis following the standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Lamu Receiver of Revenue.

2. Recognition of Receipts

The Lamu Receiver of Revenue recognises all receipts from the various sources when the related cash has been received by the Lamu Receiver of Revenue.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash at the bank & cash at the Pay bill account. Bank account balances include revenue collection accounts held at Commercial banks.

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b) which is a memorandum statement.

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for the transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are a result of the transfer arrangement during the year. The Lamu County receiver of revenue arrangement with banks is to transfer weekly.

7. Comparative Figures

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

8. Subsequent Events

There have been no events after the financial year end with a significant impact on the revenue statements for the year ended June 30, 2024

12. Notes to the Financial Statements

1. Cess

Description	2023-2024	2022-2023
	Kshs	Kshs
Farm produce	1,222,480	4,204,325
Livestock	217,810	313,070
Fish farming	7,618,328	1,961,300
Forest cess	1,207,995	578,700
Miraa cess	4,609,000	-
Total	14,875,613	7,057,395

2. Land rates

Description	2023-2024	2022-2023
	Kshs	Kshs
Land rates	8,614,594	7,388,702
Total	8,614,594	7,388,702

3. Single /Business Permits

Description	2023-2024	2022-2023
	Kshs	Kshs
Annual Business permit fees	20,885,500	13,293,600
Total	20,885,500	13,293,600

Notes to the Financial Statements (continued)

4. Property Rent

Description	2023-2024	2022-2023
	Kshs	Kshs
Stalls/kiosks rent	1,094,950	933,800
Others	-	-
Total	1,094,950	933,800

5. Parking Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Street parking fees	3,860,330	1,709,700
Total	3,860,330	1,709,700

6. Market Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Market entry fees	1,558,520	697,800
Meat Inspection fees	332,800	144,200
Slaughtering fees	747,770	945,050
Hide and skin fees	3,450	4,500
Total	2,642,540	1,791,550

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2023-2024	2022-2023
	Kshs	Kshs
Billboard Advertising, Signage, Branding, Roadshows	4,613,556	2,970,113
Total	4,613,556	2,970,113

8. Hospital Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Level 4 hospital fees	36,236,617	91,819,260
Others (FIF)	94,016,948	0
Total	130,253,565	91,819,260

9. Public Health Service Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Public health permit	1,984,810	1,151,600
Rodent Control/ Fumigation	-	-
Water Desalination Plant	-	20,000
Total	1,984,810	1,171,600

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2023-2024	2022-2023
	Kshs	Kshs
Building Plans Approval	8,105,651	3,699,095
Total	8,105,651	3,699,095

11. Hire of County Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Agricultural Mechanization Services (AMS)	8,638,339	14,456,514
Conference Facilities/Agricultural Training Centers (ATC)	467,000	336,400
Total	9,105,339	14,792,914

12. Conservancy Administration

Description	2023-2024	2022-2023
	Kshs	Kshs
Sand And Gravel Extraction Fees	5,266,727	5,697,079
Total	5,266,727	5,697,079

Notes to the Financial Statement (Continued)

13. Administration Control Fees and Charges

Description	2023-2024	2022-2023
	Kshs	Kshs
Fisheries License	107,500	25,050
Metal Scrap	2,196,080	100,700
Liquor License	1,262,050	-
Veterinary	16,050	-
Total	3,581,680	125,750

14. Proceeds from Sale of Assets.

Description	2023-2024	2022-2023
	Kshs	Kshs
Total	-	-

15. Park Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Total	-	-

16. Other Fines, Penalties and Forfeitures

Description	2023-2024	2022-2023
	Kshs	Kshs
Total	-	-

17. Miscellaneous Receipts

Description	2023- 2024	2022-2023
	Kshs	Kshs
Salary Commissions	2,465,063	1,968,131
Other Miscellaneous	200,568	155,837
Total	2,665,631	2,123,968

18. Donations And Grants Not Received Through CRF

Description	2023-2024	2022-2023
	Kshs	Kshs
Total	-	-

19. Bank Charges

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative bank	14,975	-
Equity bank	1,442	-
DTB 1	1,323	-
DTB 2	4,847	-
KCB	26,854	-
Pay bills tariff charges	495,615	-
Total	545,056	-

20. Bank Balances

Name of Bank, Account No.	Currency	Exc. rate (if in foreign currency)	2023-2024	2022-2023
			Kshs	Kshs
KCB Transition Auth-Lamu County Revenue Account A/C 1140750615	ksh		142,214	304,983

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DTB Lamu County Revenue Account 1 A/C 02226001	Ksh		353	-
DTB Lamu County Revenue Account 2 A/C 022266002	Ksh		354	-
EQUITY Lamu County Revenue Account 1590265264918	Ksh		-	-367
KCB Lamu County Medical Superintendent A/C 1211409341	Ksh		-	99,994
KCB Medical Superintendent Mpeketoni A/C 1211639363	Ksh		-	17,507
KCB Medical Superintendent Faza A/C 1211503658	Ksh		-	1,087
KCB Mokowe Health Centre A/C 1103677756	Ksh		-	-
KCB WITU Health Centre A/C 1104838044	Ksh		-	-
Co-operative Lamu County Revenue Collection A/C 01141562658900	Ksh		-	-
Total			142,921	423,204

20 (a) Balance carried forward as at 30th June 2023 and subsequently transferred

Description	Amount (Kshs)	Date subsequently transferred
Disbursement 2	476,934	<i>30th July 2023</i>
Total	476,934	

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21. Cash in hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand	5,490	53,730
Cash in Pay Bill No. 929849	86,138	-
Cash in Pay Bill No. 4101365	-	-
Total	91,628	53,730

22. Payables - Due To CRF

Payables	2023-2024	2022-2023
	Kshs	Kshs
Balance b/f at the beginning of the year	476,934	2,386,449
Amount collected during the period	217,550,486	154,574,526
AIA (FIF+LIQUOR)	(95,278,998)	-
BANK CHARGES	(545,056)	-
Amounts disbursed to CRF during the period	(121,968,817)	156,484,041
Balance c/d at the end of the period (Cash + Bank)	234,549	476,934

23. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	-	-	-	-	-
Land rate	15,846,059	16,471,284	17,070,311	171,615,769	221,003,423
Single/business permits	4,763,100	-	-	-	4,763,100
Property rent	-	-	-	-	-
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-

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Hospital fees	-	-	-	-	-
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (<i>Specify</i>)	-	-	-	-	-
Total (agree to the statement of arrears)	20,609,159	16,471,284	17,070,311	171,615,769	225,766,523

13. Appendices

Appendix 1: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/No	Name of person/organization benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
1	KHADIJA KHALIFA	2023	1,760.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
2	MERCY NYARA	2023	3,070.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
3	MAIMUNA NOOR	2023	6,510.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
4	SULEIMAN GALOLE	2023	27,060.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
5	MARY NYALE	2023	3,070.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
6	ANN WANJIKU	2023	2,510.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
7	SALIM ABDALLA	2023	5,960.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
8	MWANAHAMIS ISMAIL	2023	22,960.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
9	SWABIR MUHAJ	2023	600.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
10	OMAR ATHMAN	2023	2,360.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
11	LOISE CHILIALIA	2023	6,540.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
12	LUCKY KATANA	2023	5,410.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012

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13	FADYA BAKARI	2023	27,420.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
14	IBRAHIM KHAMIS	2023	3,010.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
15	ZAMZAM BILE	2023	6,210.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
16	FATMA ATHMAN	2023	9,110.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
17	KHALIFA AHMED	2023	7,000.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
18	MOHD DARA	2023	19,700.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
19	KHADIJA ALI	2023	5,070.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
20	KHADIJA BUNU	2023	4,550.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
21	FATMA SAID	2023	3,430.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
22	MOHD ALI	2023	6,230.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
23	FATMA SAID	2023	3,430.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
24	ABUBAKAR ADNAN	2023	4,100.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
25	BASHIR MAHMOUD	2023	4,670.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
26	MWANAHAMIS MOHD	2023	1,300.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
27	GOHO ALI	2023	3,000.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
28	MOHD KASENA	2023	8,610.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012

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29	MZAMIL HASSAN	2023	6,310.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
30	MOHAMED ABDI	2023	2,200.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
31	DANIEL RUWA	2023	2,500.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
32	SALIM AHMED	2023	2,410.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
33	JOSPHAT MWAURA	2023	1,710.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
34	KARISA KAZUNGU	2023	45,010.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
35	GRACE TIMOTHY	2023	2,440.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
36	ABDALLA KUKOBIN	2023	40,010.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
37	RIAN ERISON	2023	500.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
38	BAKARI KOMORA	2023	6,510.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
39	ALICE JOHN	2023	590.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
40	DANIEL KARISA	2023	4,360.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
41	ABALE JIBA	2023	12,710.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
42	MOHD ABDI	2023	700.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
43	JUSTIN MWENDO	2023	2,760.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
44	FREDRICK ABUGA	2023	5,010.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012

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45	SAID MOHD	2023	520.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
46	KALA ABBASS	2023	6,210.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
47	ROBERT KEYYA	2023	2,230.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
48	ISSA SHARIF	2023	3,810.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
49	JOSEPH KITONGA	2023	12,990.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
50	HODAA ABDULRAHMAN	2023	11,000.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
51	SYLVIA KADZO	2023	400.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
52	MOHD FARAH	2023	4,690.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
53	JUSTINE NGARA	2023	1,380.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
54	MUMINA ABDI	2023	6,460.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
55	MOHAMED OMAR	2023	23,960.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
56	AHMED QUREISH	2023	3,360.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
57	ISSAH TITI	2023	3,950.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
58	SHALLY BWANA	2023	3,410.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
59	JOHNSON WAMUGUNDA	2023	20,400.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
60	ELIZABETH WANJIRU	2023	18,270.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012

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61	KHADIJA NURI	2023	4,160.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
62	KHADIJA KHAMIS	2023	33,910.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
63	AMINA KISUU	2023	37,810.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
64	SALMA JAMAL	2023	66,890.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
65	MIKI MAHAD	2023	3,140.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
66	RAHNA ELUNA	2023	6,050.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
67	FARIDI BWANA	2023	2,760.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
68	ATHMAN ADHAN	2023	4,200.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
69	ABDU WARID	2023	10,060.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
70	EDWARD KAMAU	2023	17,320.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
71	BLESING KAMAU	2023	7,510.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
72	ALI DUBA	2023	4,860.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
73	ABDALLA JUMA	2023	5,210.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
74	HAMADI MARUSI	2023	35,960.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
75	ELIUD NYAATA	2023	43,490.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
76	SALIM KOMBO	2023	65,110.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012

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77	KASSIM MUSA	2023	2,130.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
78	GABRIEL SAFARI	2023	7,310.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
79	RICHARD MBAGU	2023	16,710.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
80	HUSSEIN GALGALO	2023	10,110.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
81	DAMARIS MUTHONI	2024	8,400.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
82	ROBERT GODHO	2024	7,510.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
83	FRANCIS NZAI	2024	15,860.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
84	MWANAISHA BADI	2024	4,860.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
85	STANLEY NYAWA	2024	2,010.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
86	FRANCIS NZAI	2024	15,860.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
87	HASSAN MWINYI	2024	30,000.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
88	KUPI KALE KUPI	2024	4,000.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
89	TAHAREN SAID	2024	4,410.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
90	RABIA KASSIM	2024	11,810.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
91	MWANAJUMA SAID	2024	8,610.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
92	JAFFAR OMAR	2024	15,710.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012

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93	EZAKIEL WANYAMA	2024	3,630.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
94	JANET CHARO	2024	3,650.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
95	ABALA WARE	2024	7,280.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
96	USHINDI KATANA	2024	20,550.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
97	MOHAMMED KIBWANA	2024	11,060.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
98	ABDALLAH ZOTE	2024	1,960.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
99	AMINA SAID	2024	7,410.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
100	JOSEPH CHENGO	2024	14,510.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
101	SININA MOHAMED	2024	7,060.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
102	WARSAME ABUBAKAR	2024	4,460.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
103	KHADIJA SHEE MBWARALI	2024	8,060.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
104	LEVI NDUNDI	2024	800.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
105	FAUZ ATHMAN	2024	2,970.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
106	STANLEY NYAWA	2024	1,510.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
107	LUCKY	2024	1,200.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
108	MICHAEL MUTIRI	2024	4,760.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012

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109	KASCHANA MWENI	2024	3,560.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
110	ABDALLAH HASSAN	2024	20,160.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
111	OMAR ABDALLAH	2024	2,000.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
112	BRIAN MWENDA	2024	1,810.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
113	ISMAIL MOHD	2024	1,560.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
114	MOHAMED MUSA	2024	6,760.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
115	MERCY BADA	2024	3,660.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
116	KADZO NGALA	2024	18,410.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
117	USHINDI KATANA	2024	28,000.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
118	ALI OMAR	2024	40,000.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
119	STANLEY NYAWA	2024	4,010.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
120	NGONYO NGUMBAO	2024	13,660.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
121	IBRAHIM HABULI	2024	8,960.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
122	NASIB MWANDO	2024	6,760.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
123	SAMSON KAZUNGU	2024	6,860.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
124	KUSO SALAT	2024	24,710.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012

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125	MOHAMED BWANANURI	2024	5,910.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
126	BADRU MOHAMED	2024	33,610.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
127	FATMA SAID	2024	42,910.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
128	LUCKY KATANA	2024	1,350.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
129	HABEL GERAD	2024	11,910.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
130	KHADIJA HASSAN	2024	5,060.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
131	DAVID MUREMI	2024	17,160.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
132	STANLEY NYAWA	2024	2,560.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
133	KHADIJA MUSA	2024	10,410.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
134	HASSAN MWAYA	2024	53,160.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
135	KATANA RUA	2024	4,780.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
136	NEWTON MUNENE	2024	26,110.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
137	HALIMA ARAFAT	2024	21,010.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
138	KATANA ATHMAN	2024	41,450.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
139	ESHA ALI	2024	500.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
140	MOHD ABUBAKAR	2024	15,110.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012

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141	TIMA YUSSUF	2024	6,510.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
142	ALBERT SAFARI	2024	25,860.00	The patient couldn't afford to pay because of poor economic conditions	PFM ACT 2012
143	Edith Wambui	2023-2024	2,650.00	Incapable to pay	PFM ACT 2012
144	Firdaus Bonaya	2023-2024	7,950.00	SGBV Case	PFM ACT 2012
145	Elizabeth Ngiri	2023-2024	4,800.00	Incapable to pay	PFM ACT 2012
146	Charles Mutuku	2023-2024	5,400.00	Deceased, family not traceable	PFM ACT 2012
147	Felister Wangithi	2023-2024	7,000.00	Not able to raise the amount	PFM ACT 2012
148	David Kinyua	2023-2024	8,000.00	Incapable to pay	PFM ACT 2012
149	David Ngunjiri	2023-2024	8,700.00	Incapable to pay	PFM ACT 2012
150	Ali Bakari	2023-2024	1,000.00	Well-wisher managed to pay 5,500/=	PFM ACT 2012
151	Rahab Wambui	2023-2024	3,100.00	Incapable to pay	PFM ACT 2012
152	Hamisi Bin	2023-2024	2,050.00	Incapable to pay	PFM ACT 2012
153	Mwanahamisi Mohamed	2023-2024	2,200.00	Incapable to pay	PFM ACT 2012
154	Simon Karanja	2023-2024	6,850.00	CCC patient managed to pay 10,000/=	PFM ACT 2012
155	Baby Susan	2023-2024	1,950.00	Police case of murder	PFM ACT 2012
TOTAL			1,655,930.00		



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CPA SALMA OMAR AHMED

CHIEF OFFICER

FINANCE, BUDGET, STRATEGY AND ECONOMIC PLANNING

Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

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


Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Unsupported Receipt Amounts	The Management has taken note of the observation and recommendation made by the Auditor.	Resolved	2023-2024
2.	Failure to Disclose Arrears of Revenue	The county government of Lamu is in the process of updating its valuation roll.	Resolve	2023-2024
3.	Unsupported Hospital Fees	The amounts are of NHIF claims and NHIF capitation.	Resolve	2023-2024
4.	Under Collection of Single Business Permit Fees	The correct amount with respect to a single business permit	Resolve	2023-2024
	Inconsistencies in Mapping of Revenue Sources	The Management has taken note of the observation and recommendation made by the Auditor	Resolve	2023-2024
1.0	Unauthorized Revenue Waivers	County executives acknowledge the anomaly and take note of sec 159 of the PFM Act 2012	Resolve	2023-2024
2.0	Delay in Appointment of Receiver of Revenue	The receiver of revenue for all the streams is Mr. Mohammed Abbas appointed by CECM Finance.	Resolve	2023-2024

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unjustified Return to Manual System from Digital Revenue Collection System	The system was malfunctioning and a loophole	Not Resolve	2024-2025
2.0	Failure to Update a Valuation Roll	The valuation has been updated and submitted to the Assembly for approval	Not resolve	2024-2025
3.0	Procurement of Receipt Books	These accountable documents were purchased during FY 2016. They were recorded in the (CRBR) Counter foil receipt book register.	Resolve	2023-2024
4.0	Failure to Reconcile and Record Revenue Collection	The County Executive acknowledges and appreciates the observation	Resolve	2023-2024



Receiver of Revenue
 Name: Mohamed A. Abubakar
ICPAK Member No: 23585



Head of Revenue
 Name: Joseph Kamau Muitah
ICPAK Member No: 30030