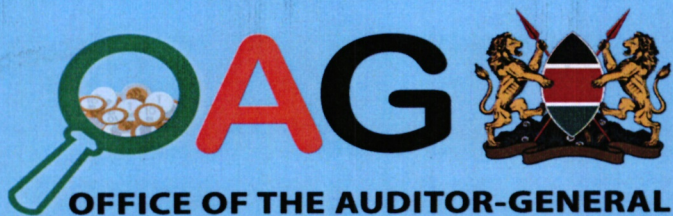


REPUBLIC OF KENYA



*Enhancing Accountability*



PARLIAMENT  
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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF  
LAMU**

**FOR THE YEAR ENDED  
30 JUNE, 2022**

PAPERS LAID	
DATE	02/05/2023
TABLED BY	DEPUTY MAJORITY LEADER
COMMITTEE	—
CLERK AT THE TABLE	MR. INNOCENT MUAHA

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**COUNTY GOVERNMENT OF LAMU**  
*LAMU COUNTY EXECUTIVE*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2022**

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

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## **1. Key Entity Information and Management**

### **a) Background information**

The County is constituted as per the constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the Defunct County Council and the ones that have been transferred from the national government. The county is headed by the County Governor, who is responsible for the general policy and strategy direction of the county. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance, Strategy and Economic Planning is in charge of the County Treasury. One of the functions of the CEC Finance is financial reporting at the county level.

#### **Vision**

A nationally competitive county offering good quality life for all its citizens through prudent use of resources, equitable provision of services and implementation of sustainable development.

#### **Mission**

To provide services and ensure socio-economic development to the people of Lamu County through prudent utilization of resources and the implementation of key projects and programmes.

### **b) Key Management**

The County Executive's day to day management is under the following key organs:

<b>No.</b>	<b>Name</b>	<b>Designation/Office</b>
1.	H. E Hon. Fahim Yasin Twaha	The Governor
2.	H. E Hon. Abdulhakim Aboud	Deputy Governor/CECM Public Services Management and Administration
3.	Hon. Abdu Godana Dae	CECM Finance, Budget, Strategy and Economic Planning
4.	Hon. Ahmed Mohamed Hemed	CECM Lands, Physical Planning, Urban Development, Infrastructure and Energy
5.	Hon Paul Thairu Kamau	CECM Education, Technology, Youth Affairs, Sports, Gender and Social Services

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No.	Name	Designation/Office
6.	Hon. Fahima Araphat	CECM Food Security, Cooperative Development, Fisheries, Blue Economy and Water Services
7.	Hon Dr. Ann Gathoni	CECM Medical Services
8.	Hon. Dismas Polle	CECM Trade, Tourism, Development and Industrialization

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended **30<sup>th</sup> June 2022** and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer - County Public Service Management	Mrs. Malika Ali Omar
2.	Chief Officer - Finance	Mr. Fadhil Maamun
3.	Chief Officer - Agriculture, Water and Livestock	Mr. Charles Gichohi
4.	Chief Officer - Lands and Physical Planning	Mr. Said Bwanamkuu
5.	Chief Officer - Education and Vocational Training	Mr. Abdallah Ahmed
6.	Chief Officer - Medical Services	Dr. Victor Tolle
7.	Chief Officer - Trade, Culture and Industrialisation	Mr. Atwaa Salim
8.	Chief Officer - Gender, Sports, Youth and Social Services	Dr. Kuria Joseph Nganga
9.	Chief Officer - Infrastructure and Roads	Mr. Joseph Ndovoi
10.	Chief Officer - Budget and Economic Planning	Mrs. Salma Omar
11.	Chief Officer - Fisheries, Development and Blue Economy	Mr. Abdulafatah Hassan
12.	Chief Officer - Public Health and Sanitation	Mr. Rashid Dirie
13.	Chief Officer - Municipality	Mr. Alex Jimbi
14.	Ag. Secretary/CEO - County Public Service Board	Mr. Mwenyeali Mwenye
15.	Manager - Municipality	Mr. Omar Mohamed Famau
16.	Director Accounting Services	Mr. Mohamed A. Abubakar
17.	Ag. Director Supply Chain Management	Mr. Swaleh Salad
18.	Ag. Head of Internal Audit	Mr. David Njoroge Gicheru
19.	Deputy Director Human Resource	Mr. Paul Waluba

**d) Fiduciary Oversight Arrangements**

The County Executive fiduciary oversights are under the listed below:

- Audit and finance committee activities
- Parliamentary committee activities
- County Assembly of Lamu
- Development partner oversight activities

**e) County Executive Headquarters**

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

**f) County Executive Contacts**

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

**g) County Executive 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 60-80500  
Lamu Branch,  
Kenyatta Avenue

**Lamu County Executive  
Annual Report and Financial Statements  
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4. Diamond Trust Bank  
P. O. Box 120-80500  
Lamu Branch  
Kenyatta Avenue
5. Gulf African Bank  
P. O. Box 191-80500  
Lamu Branch  
Kenyatta Avenue
6. Co-operative Bank  
Mpeketoni Branch  
Lamu, Kenya

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

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

## **2. Forward by the CECM Finance, Budget, Strategy and Economic Planning**

In our pursuit to improve on transparency and accountability in Public Financial Management, I present the financial statements for the financial year 2021/22 of the County Executive of Lamu. The County Executive of Lamu has and will continue to manage its finances in accordance with the principles of fiscal responsibilities as spelt out in the Public Finance Management Act, 2012.

The report compares actual performance against budgeted revenues and expenditure and also provides the recommendation to the County Executive for improvement of budget execution. The County has developed strategic partnership with the public by involving them in development of the County Integrated Development Plan (CIDP) which highlights the programmes and projects to be implemented in successive county budgets. In this regard the County Government has been able and continues to put more emphasis into development activities which are responsive to the citizens' needs.

### **Financing for County Government**

Article 202 of the constitution of Kenya provides that revenue raised nationally shall be shared equitably among National and County Government. 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 Own Source Revenues (OSR). These are revenues collected within the county. The key local revenue sources include single business permits, health facilities, land rates, cesses amongst others. The county continues to explore new and innovative ways of increasing its local revenues collections.

### **Financial Performance**

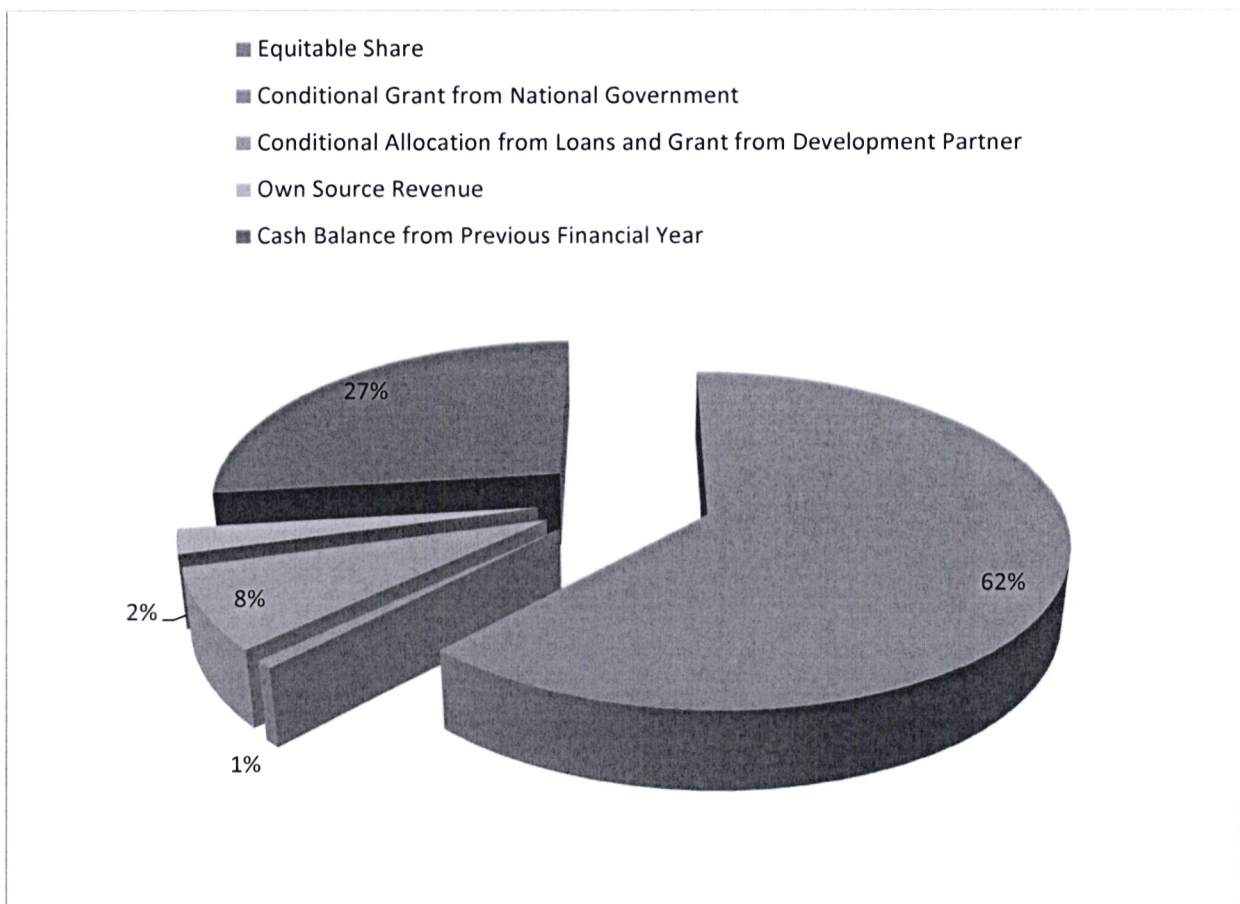
**Revenue:** In FY 2021/22 the County Government of Lamu approved supplementary budget amounted to **Kshs 4,997,376,337** Comprising of **Kshs 3,115,706,089** and **Kshs. 1,881,670,248** for Recurrent and Development expenditure respectively.

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To Finance the budget, the county expected to receive **Kshs 3,105,649,643 (62%)** as equitable share of revenue raised nationally, **Kshs 38,000,000 (1%)** as Conditional Grants from National Government Revenue, **Kshs 387,821,812 (8%)** as Conditional Allocations from Loans and Grants from Development Partners, **Kshs120,000,000 (2%)** as Own Source Revenue and **Kshs 1,345,904,881 (27%)** being cash balances from previous Financial Year (2020/21).

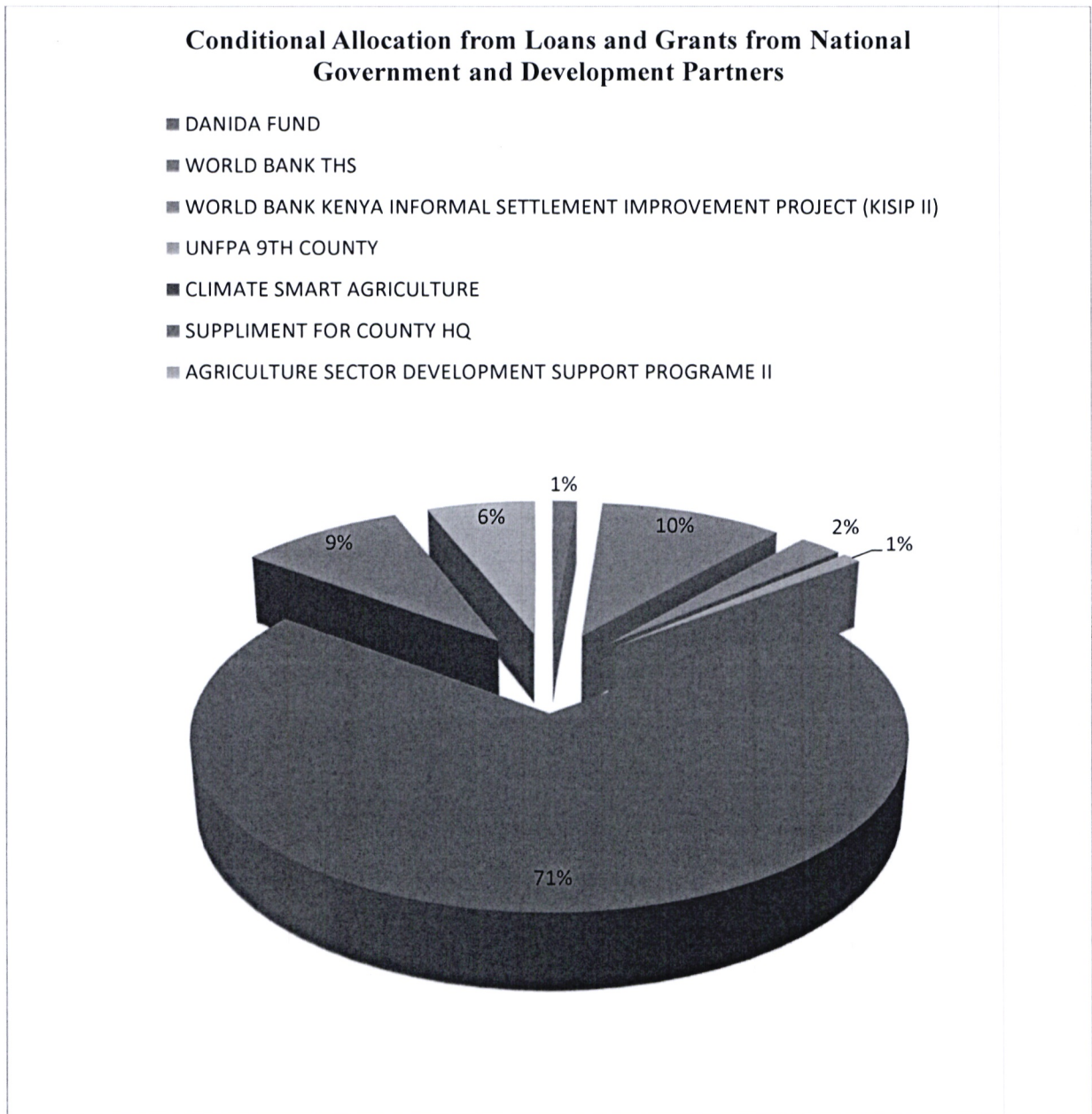
The expected sources of budget financing are as shown in figure 1.

**Figure 1 Expected revenue sources to finance budget in FY 2021/22**



The Conditional Allocation from Loans and Grants from National Government and Development Partners as contained in the CARA, 2021 are as shown in figure 2.

**Figure: 2 Conditional Allocation from Loans and Grants from National Government and Development Partners.**

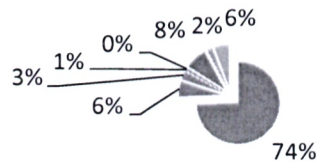


*Figure 3 Equitable Share and Conditional Grants Allocations Balances Brought forward from previous Financial Year.*

**Equitable Share and Conditional Grants Allocation Balances Brought**

**Forward from Previous Financial year**

- Balance Brought Forward from Equitable Share
- Urban Development Grant (UDG)
- Urban Institutional Grant (UIG)
- Fuel Levy Fund
- COVID 19 Grant



**Table 1 Summary Fiscal Performance**

During the County Government of Lamu Approved and actual received during the year as tabulated in the table below;

REVENUE CLASSIFICATION	REVENUE		REALISATION
	BUDGET	ACTUAL	%
Equitable Share	3,105,649,643	2,857,197,673	92%
Proceeds from Domestic and Foreign Grants	425,821,812	23,455,050	6%
Own Source Revenue	120,000,000	126,996,806	105%
Balance Brought Forward Conditional Grant	345,556,784	345,556,784	100%
Balance Brought Forward Exchequer	1,000,348,097	1,000,348,097	100%
<b>TOTAL</b>	<b>4,997,376,336</b>	<b>4,353,554,410</b>	<b>87%</b>

**Note:** The amount of Ksh 4,997,376,336 includes amount budgeted under County Assembly of Ksh 578,000.000

**Budget Performance**

The total expenditure for the year amounted to **Kshs 3,527,189,060** against the budget of **Ksh 4,419,376,337** translating to utilisation level of **80%**. **Kshs 2,450,952,461** was spent on recurrent expenditure against the budget of **Ksh 2,697,706,089** translating to utilisation level of **91%** while

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**Kshs 1,076,236,599** was spent on development expenditure against the budget of **Ksh 1,721,670,248** translating to utilisation level of **63%**.

**Flagship Projects**

The County implemented a number of development projects in the financial year 2021/2022. The following is an outlay of the flagship project prioritized by the county.

<b>Flagship</b>	<b>Strategic Objectives</b>	<b>Achievements</b>
Universal Health Care	Improved health care to the people of Lamu County	The County made sure all individuals and communities receive the health services they need without suffering financial hardship. It includes the full spectrum of essential, quality health services, from health promotion to prevention, treatment, rehabilitation, and palliative care. The county teamed up with the National Health Insurance Fund (NHIF) to ensure that all targeted 20,000 household in Lamu are enrolled to the programme and issued with NHIF card fully paid for one year by the county.
OPD and Health Centres	Improve Health Care	Construction and Operationalisation of Outpatient Department (OPD) Centre at Mpeketoni.
Construction and Equipping ECD	Early Childhood Development	The County is Committed on the development of a child to have all the things a child needs to grow up with, a strong healthy body and brain, good nutrition, access to play and early learning opportunities, child protection.
Lamu County Bursary and Scholarship	To increase transition to university and other tertiary institutions	The county issued both the financial award granted to a student on the basis of the student's academic excellence and the basis of the student's financial neediness. All students who scored over 300 marks in KCPE got full scholarship from the county government

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Surveying and demarcation of lands	Strengthen land tenure system and ensure usage of lands as a means of production	Planned surveyed and regularized villages and farms
Improving productivity and output in the Agricultural Sector	Promote food security	The County has made sure that all people, at all times, have physical, social and economic access to sufficient, safe and nutritious food that meets their food preferences and dietary needs for an active and healthy life.
Street Lighting	Install and maintain street light to all villages in the County	It improves safety among drivers, riders, and pedestrians and also increase quality of life by artificially extending the working hours hence bring economic benefit to the society.
Construction of Modern Markets	Creation of market for Agricultural products	Increase employment opportunities, create awareness and acknowledge of consumers, social well-being and also increase quality of production.

**Value for Money**

This is beside the constructing and equipping dispensaries, ECD centres among other project that have enhance service delivery with positive impact to the citizens of Lamu County. These projects have enhanced value for money by bringing services closer to the citizens.

Since the inception of County Government, Lamu County government has managed to implement various developmental projects across the county.



**HON. MOHAMED MBWANA ALI  
COUNTY EXECUTIVE COMMITTEE MEMBER  
FINANCE, STRATEGY AND ECONOMIC PLANNING  
COUNTY GOVERNMENT OF LAMU**

### **3. Statement of Performance against County Predetermined Objectives**

#### **Introduction**

Statement of performance defined as a completion of a task with application of knowledge, skills and abilities.

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The County's 2018-2022 CIDP has identified various key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", SDGs and the MTEP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

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

#### **Public Service Management**

Strategic Objective	Achievements/progress made	Remarks
To plan and implement policies and Programmes that provide efficient services to various county entities,	The county has drafted various policies which the county assembly has passed	Several policies has been passed and approved.

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Strategic Objective	Achievements/progress made	Remarks
bodies and members of the public and to oversee the running of the various ministries and county entities		
To formulate and coordinate efficient & effective policies for effective running of the County.	The department has come up with various policies that have ensured efficient & effective running of the County.	The County Government of Lamu has managed to coordinate with other stakeholder efficient and effectively.
To ensure effective and efficient running of the county affairs as provided for by the constitution.	A good percentage of county officers have been trained on public management and customer service	
Facilitate the development of ICT infrastructure that supports and enables the provision of applications and services to meet the needs of the county and its people	The department of ICT has procured modern equipment's and increased internet coverage in wards	

**Agriculture**

Strategic Objective	Achievements/progress made	Remarks
Strengthening institutional capacity	Developed Enterprise Development Plans Developed community action plans Development of SIVCAP	The County has managed to developed development plans
Improving market access	Carry out feasibility study for cotton ginnery establishment	the county has managed to procure cashew nut seeds to increase

**Lamu County Executive  
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Strategic Objective	Achievements/progress made	Remarks
and trade of crop produce	Production of cashew nut was increased in the County	production
Mainstreaming climate change and other cross cutting issues in agriculture and rural development.	Mobilized community to plant drought resistant crops (e.g. sorghum, green grams and cowpeas) Identify 2 groups in Mpeketoni and Witu to bulk cassava 77 groups were supported to grow cotton, cashew nut, Dairy and poultry by KCSAP	Identification of groups and support the groups for mainstreaming.

**Lands**

Strategic Objective	Achievements/progress made	Remarks
To secure rights in land and natural resources	Prepared, Survey and issued title deeds	Most towns has been surveyed and title deeds were issued
To plan sustainable, functional and vibrant towns, markets and villages	Planned , surveyed and regularized 8 villages and farms – Kiunga new town, Mpeketoni town, Katsakakairu, Kiangwe, Basuba, Tewe, Baraka, Mikinduni farms, Hongwe ,Hindi, Muhamarani, Kiongwe madukani, Kiongwe farms, Mokowe new town and Mokowe farms	Regularization has been done across the village for easy planning.
To effectively administer & manage urban areas	Support of Lamu Municipality with technical personnel.	The technical supports were deployed to the Municipality.

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**Education**

Strategic Objective	Achievements/progress made	Remarks
To provide quality and effective systems for ECD.	Construction of new ECD Centre' and Toilets facilities for stand-alone ECD Centre's. More ECD Teachers were employed Provisional of learning and teaching materials.	Several areas across the country ECD were contracted and also provision of teaching materials.
To provide quality and effective systems for Vocational Training.	Provision of learning and teaching materials. Employment of teachers. Capitation of 15,000 kshs per student.	
To support Education for all.	Education improvement through facilitation of bursaries and scholarships.	

**Public Health**

Strategic Objective	Achievements/progress made	Remarks
Disease Control	Acquisition and distribution of COVID 19 prevention and control items including PPEs, Hand washing facilities and sanitizers.	Improve sanitation and control disease and water safety
Improved sanitation	Construction of public toilets across the County. 15 toilets have been awarded and works are ongoing and some are complete.	
Improved water safety	Enough chlorine was procured for treatment of wells and other water	

**Lamu County Executive**  
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Strategic Objective	Achievements/progress made	Remarks
	reservoirs.	
Control vectors of public health importance	Procurement of public health chemicals- insecticide and larvicide	
Increase efficiency in waste management services	Maintained garbage transportation vehicles and trailers for waste disposal.	

**Gender**

Strategic Objective	Achievements/progress made	Remarks
Construction and rehabilitation of sports facilities	completion of sports facilities in Twaif 7 - Aside	Youth, Women and PWD were empowered
Youth Empowerment Programs	Creation of Youth Fund that enable to access to financial support	
Women Empowerment Programs	Creation of Gender Fund that enable to access to financial support	
PWD Empowerment Programs	Creation of PWD Fund that enable to access to financial support	

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**Medical Service**

Strategic Objective	Achievements/progress made	Remarks
To improve health status of the individual, household and the community at the County	Increased access to specialised curative diagnostic interventions Increase of access to specialised diagnostic services hence reduces referral.	Health status of the individual household and the community are improved across the County.

**Infrastructure**

Strategic Objective	Achievements/progress made	Remarks
To develop and maintain street and security lighting infrastructure	Increased public safety and security hence reduction of crime and freely movement in the area.	Most of the street and security were improved.
To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services hence increase of motor able and passable roads within the County.	

## **4. Environmental and Sustainability Reporting**

### **Introduction**

The main intention of a Corporate Social Responsibility or Sustainability Reporting is to improve the transparency of the Organizations' activities. The goal is twofold:

On one hand, Corporate Social Responsibility Reports aim to enable the organization to measure the impact of their activities on the environment, on society and on the economy. In this way, the organization can get accurate and insightful data which will help them improve their processes and have a more positive impact in society and in the world.

On the other hand, a Corporate Social Responsibility or Sustainability Reporting also allows the organization to externally communicate with their goals regarding sustainability development and Corporate Social Responsibility. This allows stakeholders such as Employees, Investors, and Donors among other interested parties, to get to know better what are the short, medium and long-term goals of the organization and make more informed decisions.

County Government of Lamu exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

### **1. Sustainability Strategy and Profile**

A Sustainability or Corporate Responsibility Strategy is a prioritised set of actions. It provides an agreed framework to focus investment and external stakeholders, some of these are:

- Allocation of over 100m for Bursary and Scholarship which help in increasing level of education in the society and reduce drop out student due to lack of school fees.
- Routine maintenance of access roads in different part of the county which eases movement of people and goods hence increase economy of the region.

- 20,000 families benefited from the Universal Health Care cover which helps the citizen access medical services for free.

## **2. Environmental Performance**

The environmental performance consideration include the use of renewable resources, improved energy and water efficiency, increase reuse and recycling, and reduction of hazardous waste and toxic pollutants:

- Improve water safety through providing enough chlorine which was procured for treatment of wells and other water reservoirs.
- Increase efficiency in waste management services through Maintaining garbage transportation vehicles and trailers for waste disposal.
- Development of waste management policy for Lamu Municipality.
- Carried out Environmental Impact Assessment for the Development projects

## **3. Employee Welfare**

The main objectives of employee welfare are to improve the life of the staff members, to bring about holistic development of the workers personality and so on. It enables workers to perform their work in a healthy and favourable environment, it entails everything from services, facilities and benefits that are provided or done by an employer for the advantage of comfort of an employee. It is undertaken in order to motivate employees and raise the productivity levels. The employees of the county government are timely paid, trained and enjoy benefits related to career progression and Medical cover.

## **4. Market Place Practices**

Successfully launching and operating market places cannot be achieved without planning, strong strategy vision and commitment, as a county we have considered the following:

- Bring on-board enough vendors through prequalification of suppliers of all traders and also considered special groups like youth, women and person with disability.
- Track and target right performed vendor, reliable vendors are a coveted resource, as county we make sure we engage vendor whose performance are good by analysing previous works.

- Building trusts and transparency through E-procurement. The County does all its procurement process through the IFMIS system hence encouraging transparency in the procurement process.

## **5. Community Engagements**

It's the process of working collaboratively with and through groups of people affiliated by geographic proximity, special interest or similar situation to address issues affecting the well-being of those people. The County Government of Lamu engage community through public participation whereby engage one on one, Civil Education and customer relation.

## **5. Statement of Management Responsibilities**

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (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 county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

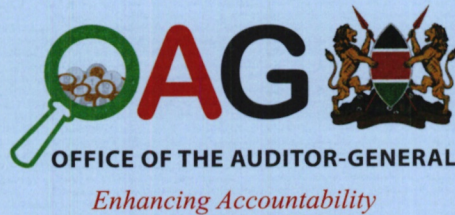
The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on .....



**HON. MOHAMED MBWANA ALI  
COUNTY EXECUTIVE COMMITTEE MEMBER  
FINANCE, STRATEGY AND ECONOMIC PLANNING  
COUNTY GOVERNMENT OF LAMU**

# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF LAMU FOR THE YEAR ENDED 30 JUNE, 2022

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### PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Lamu set out on pages 1 to 90, which comprise the statement of financial assets and liabilities as

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*Report of the Auditor-General on County Executive of Lamu for the year ended 30 June, 2022*

at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts, for the year ended 30 June, 2022 and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters discussed in the Basis for Qualified Opinion Section of my report, the financial statements present fairly, the financial position of County Executive of Lamu as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

## **Basis for Qualified Opinion**

### **1.0 Unreconciled Variances in the Trial Balance Figures**

Comparison of the balances reflected in the Integrated Financial Management Information System (IFMIS) generated trial balance with the balances reflected in the ledgers supporting the financial statements resulted in unreconciled variances as analyzed in below: -

<b>Account No and Description</b>	<b>Trial Balance Kshs.</b>	<b>Financial Statements Kshs.</b>	<b>Variance Kshs.</b>
Recurrent Bank Accounts	2,242,990,990	255,197,880	2,773,522,087
Development Bank Accounts	881,160,488	26.00	881,160,462
Deposit Bank Accounts	21,491,118	95,431,486	73,940,368
Cash in Hand	13,281,837,581	69,060	13,281,768,521
Other Debtors & Pre-payments	104,089,535	0.00	104,089,535
Imprests	51,082,261	166,100	50,916,161
Other Liabilities	49,688,610	106,568,500	(56,879,890)
Other General Liabilities	61,503,085	0.00	61,503,085
System Required Liabilities	869,508,054	0.00	869,508,054
General Provisions	150,950	0.00	150,950
Exchequer Provisions	14,725,002,571	0.00	14,725,002,571
<b>Total</b>	<b>32,288,505,243</b>	<b>457,433,052</b>	<b>31,831,072,191</b>

In the circumstances, the accuracy of balances reflected in the financial statements could not be confirmed.

### **2.0. Unreconciled Variances in Exchequer Releases**

The statement of receipts and payment reflects exchequer releases of Kshs.3,138,788,455 as disclosed in Note 1 to the financial statements. However, re-

computation of the amounts reflected in the County Revenue Fund (CRF) bank statements revealed that the County received exchequer totalling to Kshs.2,857,197,673, resulting to unexplained and unreconciled variance of Kshs.281,590,782.

In the circumstances, the accuracy and completeness of exchequer releases revenue of Kshs.3,138,788,455 for the year ended 30 June, 2022 could not be confirmed.

### 3.0 Unreconciled Variances in Compensation of Employees

The statement of receipts and payment reflects compensation of employees' expenditure of Kshs.1,387,366,491 as disclosed in Note 4 to the financial statements. However, comparison of the reported balances with the re-computed - amounts as reflected in the Integrated Personnel and Payroll Database (IPPD) and manual payrolls resulted in unreconciled variances as tabulated below:

	<b>Financial Statements (Kshs.)</b>	<b>IPPD (Kshs.)</b>	<b>Manual Payroll (Kshs.)</b>	<b>Combined IPPD and Manual Payroll (Kshs.)</b>	<b>Variance (Kshs.)</b>
Basic Salaries of Permanent Employees	570,234,142	473,029,907	40,656,024	513,685,931	56,548,211
Personal Allowances Paid as Part of Salary	686,173,055	683,767,672	54,138,257	737,905,929	(51,732,874)
Personal Allowances Paid as Reimbursements	1,536,000	1,420,000		1,420,000	116,000
Employer Contribution to Compulsory National Social Schemes	44,910,225	50,414,659	1,464,376	51,879,035	(6,968,810)

In the circumstances, the accuracy and completeness of compensation of employees' expenditure of Kshs.1,387,366,491 for the year ended 30 June, 2022 could not be confirmed.

### 4.0 Unsupported Use of Goods and Services Expenditure

The statement of financial performance reflects use of goods and services expenditure balance of Kshs.746,728,208 as disclosed in Note 5 to the financial statements. The following instances of unsupported expenditures were observed:

#### 4.1 Routine Maintenance of Vehicles and Other Transport Equipment

Included in the use of goods and services expenditure of Kshs.746,728,208 is routine maintenance of vehicles and other transport equipment of Kshs.11,526,148 which was

not supported with pre-inspection and post inspection certificates from the Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works contrary to the provisions of Section 104 of the Public Finance Management (National Governments) Regulations, 2015 which states that all receipts and payment vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and appropriate authority and documentations.

In the circumstances, the validity and accuracy of routine maintenance of vehicles and other transport equipment expenditure of Kshs.11,526,148 for the year ended 30 June, 2022 could not be confirmed.

#### **4.2 Domestic Travel and Subsistence**

Included in use of goods and services expenditure balance of Kshs.746,728,208 is domestic travel and subsistence allowances of Kshs.122,289,679. However, audit review revealed the following unsatisfactory matters:

- i. Twenty two (22) officers were each given imprest of over Kshs.1,000,000, all totalling to Kshs.33,479,902 and implying that they were out of their working station for more than 150 working days and thus spent very little time in the office. It also means that on average, each of these officers was paid imprest of Kshs.5,853 per day throughout the year.
- ii. Payments totalling to Kshs.18,907,700 were made to Lamu County Kenya Climate Change and the payment vouchers did not indicate payee details.
- iii. No explanation was given as to why a Fund dealing with climate change issue was not created and instead Management used domestic travel and subsistence account to make climate related payments which could be suspicious.
- iv. Payments amounting to Kshs.976,650 were indicated as "Not Found" in the payment schedule and the payment vouchers supporting the amount were not provided for audit review.
- v. A local travel and tour Company was paid Kshs.4,191,600 for processing ticketing but the details of the procurement process for this company were not provided for audit review.

In the circumstances, the accuracy, completeness and propriety of domestic travel and subsistence expenditure of Kshs.57,555,852 for the year ended 30 June, 2022 could not be confirmed.

#### **5.0 Unsupported Transfers to Other Government Entities**

The statement of receipts and payments reflects transfers to other Government entities of Kshs.399,426,929 as disclosed in Note 7 to the financial statements. The following instances of unsupported expenditures were observed:

- i. Included in the transfers to other Government entities of Kshs.399,426,929 is Kshs.27,000,000 transferred to various youth polytechnics within the County. However, expenditure returns including ledgers, cashbooks, payment vouchers and procurement documents from the polytechnics in support of the expenditure of the funds were not provided for audit review.
- ii. Included in the transfers to other Government entities of Kshs.399,426,929 is an amount of Kshs.18,375,200 transferred to department of Lands and Physical Planning on May, 2022 for surveying of Hindi-Magogoni Phase II. However, audit review revealed that inception report, ground control survey report and final survey report had not been finalized and submitted. In addition, the list of the processed title deeds, their beneficiary names was not provided and miscellaneous Receipt (MR) from the Ministry of Lands and Physical planning for the monies that were paid were not provided for audit review.
- iii. Included in the transfers to other Government entities of Kshs.399,426,929 is an amount of Kshs.9,068,923 transferred to various dispensaries and health centres within the County. However, expenditure returns including ledgers, cashbooks, payment vouchers and procurement documents from the health facilities in support of the transfers were not provided for audit review.
- iv. Included in the transfers to other Government entities of Kshs.399,426,929 is an amount of Kshs.187,000,000 transferred to Lamu County Kenya Climate Smart Agriculture Project. However, expenditure returns in support of the transfers were not provided for audit review.

In the circumstances, the validity, accuracy and completeness of transfers to other Government entities expenditure of Kshs.241,444,123 for the year ended 30 June, 2022 could not be confirmed.

## **6.0 Overstatement of the Bank Balances**

The statement of assets and liabilities reflects bank balance of Kshs.350,629,392 as disclosed in Note 14A of the financial statements. However, the balance includes two bank accounts belonging to the Municipality of Lamu with a closing balance of Kshs.31,033,171. The Municipality is a distinct entity of the County Executive which prepares and submits separate financial statements.

In the circumstances, the accuracy of bank balance of Kshs.350,698,452 as at 30 June, 2022 could not be confirmed.

## **7.0 Unsupported Pending Bills**

The financial statements under other important disclosures as disclosed in Note 16(a) reflect opening accounts payable of Kshs.111,769,595, additions for the year of Kshs.62,481,259, amount paid during the year of Kshs.101,173,606 and closing balance of accounts payable of Kshs.73,077,248 as at 30 June,2022. However, it was noted that

pending payables amounting to Kshs.26,434,024 paid during the year under review were not disclosed in the audited financial statements for 2020/2021.

In the circumstances, validity and accuracy of pending pending accounts payables balance Kshs.73,077,248 as at 30 June, 2022 - could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1.0 Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.4,419,376,337 and Kshs.3,138,788,455 respectively resulting to an under-funding of Kshs.1,280,587,882 ( or 29%) of the budget. Similarly, the County expended Kshs.3,527,189,060 against an approved budget of Kshs.4,419,376,337 resulting to an under-expenditure of Kshs.892,187,277 (or 20%) of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

#### **2.0 Late Exchequer Releases**

Audit review of the County Revenue Fund bank statement for the month of June and August, 2022 revealed that receipts totalling Kshs.791,940,658 were received near or after the closure of the financial year as detailed below:

<b>Date of Receipts of Exchequer</b>	<b>Amount (Kshs)</b>
17 June 2022	279,508,468
27 June 2022	263,980,220
26 Aug 2022	248,451,970
<b>Total</b>	<b>791,940,658</b>

This means that 25% of all the County Executive's receipts were received after the closure of the year and this could have negatively impacted on service delivery.

Therefore, there is need for National Treasury to release the exchequers in good time for effective implementation of budgeted activities and programs.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

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

#### 1.0 Failure to Submit Financial Statements

Management did not submit to the Auditor-General the financial statements for all levels 4 and 5 Hospitals within the County. These include Lamu County Hospital King Fahad, Mpeketoni Subcounty Hospital and Faza Subcounty Hospital. This is contrary to Section 164 (1) of the Public Finance Management Act, 2012 which requires that at the end of each financial year, the accounting officer for a county government entity to prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board and submit the entity's financial statements to the Auditor-General.

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

#### 2.0 Compensation of Employees

##### 2.1 Non-Adherence to Fiscal Responsibility Principles on Salaries and Wages

The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.1,387,366,491 as disclosed in Note 4 to the financial statements. The expenditure represents 44% of the total revenue of Kshs.3,138,788,455 and thus exceeded the recommended percentage of 35% stipulated in Section 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the County Executive Committee Member with the approval of the County Assembly shall set a limit on the County Government's expenditure on wages and benefits for its public officers pursuant to Section 107(2) of the Act which shall not exceed thirty-five (35) percent of the County government's total revenue.

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

##### 2.2 Discriminatory Recruitment of Employees

During the year under review, the Management advertised for various vacant positions in the local dailies. However, review of minutes for the recruitment process revealed that

various applicants were not shortlisted because they did not come from Lamu County as analyzed below:

No.	Position	No. of Applicants not Shortlisted
1	Kenya Registered Community Health Nurse	192
2	Enrolled Nurse	86
3	Medical Officers	100
4	Accountant I	61
5	Accountant II	104
6	Office Administrative Assistant I	18
7	Graduate ECDE Teacher	12
8	Assistant ECDE I	1

This is contrary to Section 5(2) of the Employment Act, 2007 which states that an employer shall promote equal opportunity in employment and strive to eliminate discrimination in any employment policy or practice. Further, Section 5(3) of the Employment Act, 2007 states that no employer shall discriminate directly or indirectly, against an employee or prospective employee or harass an employee or prospective employee (a) on grounds of race, colour, sex, language, religion, political or other opinion, nationality, ethnic or social origin, disability, pregnancy, mental status or HIV status.

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

### 2.3 Irregular Engagement of Casual Employees

The statement of receipts and payments reflects expenditure on compensation of employees of Kshs.1,387,366,491 which includes wages for temporary employees of Kshs.84,513,069 as disclosed in Note 4 to the financial statements. However, it was noted that three hundred and fourteen (314) casual employees from three sampled departments who earned a total of Kshs.50,892,000 were engaged for more than three (3) continuous months. This is in contravention of Subsection 1 (a) and (b) of Section 37(1)(a) and (b) of the Employment Act, 2007 which states that where a casual employee works for a period or a number of continuous working days which amount in the aggregate to the equivalent of not less than one month or performs work which cannot reasonably be expected to be completed within a period or a number of working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly.

In addition, documents supporting their recruitment and the muster rolls were not provided for audit review.

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

## **2.4 Irregular Promotions and Re-Designation of Staff**

Review of the Integrated Personnel and Payroll Database revealed that two hundred and forty-seven (247) employees were promoted to higher job groups during the year under review. However, the Management did not provide for audit review the recommendations from the respective supervisors, staff appraisal forms, minutes of the interviews conducted and approvals from the County Public Service Board for thirty-one (31) employees. This is contrary to the provisions of Paragraph B.20 of the County Human Resource Manual (2013) that states that in selecting candidates for promotion, regard will be given to merit and ability as reflected in work performance and results, as well as seniority, experience, and academic or professional qualifications.

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

## **2.5 Non-Adherence to One Third Basic Salary Rule**

During the year under review, forty-six (46) employees were paid net salary which was less than one third of their respective basic salaries. This is contrary to the provisions of Paragraph C.1(3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides that public officers shall not over commit their salaries beyond two-thirds (2/3) of basic salary.

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

## **2.6 Payment of Salaries Outside the IFMIS and IPPD**

During the year under review, the County Executive maintained two sets of payrolls. One was maintained in the Integrated Personal and Payroll Database (IPPD) and a manual payroll. It was noted that twenty-one (21) permanent employees from the Department of Health were paid a total of Kshs.9,511,203 through the manual payroll. This is contrary to the provisions of the National Treasury Circular No.13/2019 dated 28 August, 2019 which states that the allocation of personnel emoluments must be supported by Integrated Personnel Payroll Date (IPPD) and each MDA will be required to provide this information to support personnel requirements.

In the circumstances, the Management was in breach of the Treasury directives.

## **3.0 Irregular Operation of Salary Bank Accounts in Commercial Banks**

The statement of assets and liabilities reflects bank balance of Kshs.350,629,392 as disclosed in Note 14A of the financial statements- includes Kshs.4,085,383 in respect of three salary accounts held in various commercial banks. However, Management did not provide justification for operating the three salary accounts as the salaries could have been paid from the recurrent account held at the Central Bank of Kenya. In addition, Management had paid salaries to all employees as 30 June, 2022 and it was not clear why the bank accounts had balances as at 30 June, 2022 if they were purely operated for processing of salaries.

Finally, this is in breach of Section 82(1)(a) of the Public Finance Management (County Government) Regulations, 2015 that states that all county exchequer accounts shall be opened at the Central Bank of Kenya except for imprest bank accounts for petty cash.

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

#### **4.0 Delay in Implementation of Projects**

During the year under review, the Management had budgeted to implement two hundred and forty-nine (249) projects. Review of the projects implementation status report revealed that eighty-two (82) projects were complete, ninety-eight (98) projects had not started while sixty-nine (69) were ongoing.

Delay in project implementation may be an indication of ineffectiveness in management of public resource causing delay in service provision to the residents of Lamu County. In addition, the prolonged completion of projects may lead to unnecessary additional costs due to inflation.

#### **5.0 Projects and Assets Verification**

Project inspection carried out in the month of July, 2022 revealed the various anomalies in the implementation of projects. Details of anomalies noted are contained in **Appendix I**.

#### **6.0 Use of Goods and Services**

##### **6.1 Splitting of Contract for Supply of Early Childhood Development Materials**

The statement of receipts and payments reflects use of goods and services expenditure balance of Kshs.746,728,208 which includes specialized materials and services of Kshs.134,027,873 as disclosed in Note 5 to the financial statements, out of which Kshs.5,299,360 was incurred on supply of learning materials. Audit review of records revealed that Management entered into a contract for supply and delivery of Early Childhood Development learning materials with a local supplier. However, the tender was split into two contracts, tender number CGL/Q/EGSYSS/937279/2021-2022 and CGL/Q/EGSYSS/937343/2021-2022. This is contrary to Section 54(1) of the Public Procurement and Asset Disposal Act, 2015 which provides that no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure except where prescribed.

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

##### **6.2 Irregular Cleaning Services and Landscaping Contract**

The statement of receipts and payments reflects use of goods and services expenditure balance of Kshs.746,728,208 which includes other operating expenses of Kshs.61,772,723 as disclosed in Note 5 to the financial statements. Audit review of

expenditure records revealed that Management entered into contract with a Company for cleaning services and landscaping on 1 March, 2020. The contract expired on 1 March, 2022 but it was extended to 7 February, 2023. However, detailed performance report showing company's performance during the first contract period as a requirement and subsequent approval were not provided for audit review. In addition, the Management had engaged casual employees as cleaners but still outsourced the services of the company.

In the circumstances, it was not possible to confirm whether the contract for cleaning services was regular.

## **7.0 Acquisition of Assets**

### **7.1 Delayed Construction of 7- Aside Pitch at Lamu Boys**

The statement receipts and payments reflect acquisition of assets expenditure balance of Kshs.690,587,515 which includes construction and civil works of Kshs.91,464,702 as disclosed in Note 10 to the financial statements, out of which an amount of Kshs.13,059,328 was incurred on construction Lamu Boys 7-aside pitch. The project was to be completed on 26 October, 2020. However, physical verification at the time of audit in the month of July, 2022 revealed that the project was incomplete and the performance bond had expired on 19 December, 2020. Management did not provide proof of contract period extension and renewal of the performance bond.

In the circumstances, the value for money of the expenditure of Kshs.13,059,328 for the year ended 30 June, 2022 could not be ascertained.

### **7.2 Delayed Pipeline Extensions of Siyu-Pate Reticulation Systems**

The statement of receipts and payments reflects acquisition of assets expenditure balance of Kshs.690,587,515 which includes construction and civil works of Kshs.91,464,702 as disclosed in Note 10 to the financial statements, out of which an amount of Kshs.5,249,932 was incurred on pipeline extensions on Siyu-Pate reticulation line. Audit review revealed that Management entered into a contract for pipeline extensions from Siyu to Pate, 3-phase Kenya Power and Lighting Company electricity installation and supply of project management supporting equipment at a contract sum of Kshs.19,000,000. The works commenced on 24 July, 2020 and were to be completed by 31 May, 2021. However, physical verification at the time of audit in the month of July, 2022 revealed that the project was incomplete and the contractor had abandoned the site with pending works in pipeline extension and installation of the 3-phase KPLC electricity.

In the circumstances, value for money from the amount of Kshs.5,249,932 spent on the project for the year ended 30 June, 2022 could not be confirmed.

### **7.3 Irregular Procurement for the Purchase of Cashew Nuts**

The statement of receipts and payments reflects acquisition of assets expenditure balance of Kshs.690,587,515 which includes purchase of certified seeds, breeding stock

and live animals of Kshs.37,844,503 as disclosed in Note 10 to the financial statements, out of which Kshs.999,960 was incurred on purchase of cashew nuts seeds. However, procurement documents like regret letters were sent to the unsuccessful bidders, notification of award, acceptance of the award letters and contract agreement were not provided for audit review. In addition, despite the recommendation by the evaluation committee that the procurement process for the purchase of cashew nuts seeds be repeated, Management went ahead and awarded the contract.

In the circumstances, it was not possible to confirm whether the contract for the purchase of cashew nuts seeds was competitively awarded.

## **8.0 Implementations of the Recommendations of Oversight Bodies**

Management did not provide status report indicating how the recommendations and findings of the prior years' audit reports were addressed. This is in contravention of Section 31(1)(a) of Public Audit Act, 2015 which provides that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor-General and made recommendations, a state organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

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

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1.0 Lack of Approved Information Communication Technology Policy**

Review of the County Information Communication Technology (ICT) environment revealed that Management did not have a formal approved ICT policy in place, which

includes data security policy and disaster recovery plans. Further, formally documented and approved processes to manage upgrades made to all financial and performance information systems were not provided for audit.

In the circumstances, the existence of effective Information Communication Technology controls in the County Executive could not be confirmed.

## **2.0 Lack of Risk Management Policy and Framework**

During the year under review, Management did not put in place a Risk Management Policy Framework. This was contrary to Regulation 157(1)(a) of the Public Finance Management (County Government) Regulations, 2015 which provides that the accounting officer shall ensure that the county government entity develops risk management strategies, which include fraud prevention mechanism.

In the circumstances, it was not possible to confirm existence of effective risk management systems in the County Executive.

## **3.0 Lack of a Complete Fixed Asset Register**

Annex 6 to the financial statements reflects summary of fixed assets register with a balance of Kshs.2,267,473,211. However, the asset register maintained was not prepared in a format prescribed by IPSAS 17 whose minimum requirements are: Identification or serial number, acquisition date, description of asset, location, class, cost of acquisition, accumulated depreciation, net book value and assets are tagged with identification codes.

Further, land for several medical facilities under the Department of Medical Services in various locations had not been surveyed and lacked ownership documents.

In the circumstances, the security and accountability of County assets may not be guaranteed.

## **4.0 Grounded Motor Vehicles**

Audit inspection of the County assets revealed that several motor vehicles under the Department of Medical Services were grounded. Management did not provide measures put in place for ensuring that the grounded vehicles were repaired or disposed of to prevent further loss. In addition, the Executive did not prepare an annual assets disposal plan for items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment as provided under Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an accounting officer of a procuring entity shall ensure that an annual assets disposal plan is prepared of items declared as unserviceable or obsolete stores, asset or equipment as set out under section 53(4) of the Act.

In the circumstances, it was not possible to confirm whether internal controls on management of assets were effective.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue sustaining its services, disclosing, as applicable, matters related to the sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the Executive or to cease operations.

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the 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**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive of Lamu to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

05 April, 2023

## Appendix 1: Projects and Assets Verification

No.	Project Details	Contract Sum Kshs.	Observation
1	Supply, Delivery and Installation of Faza 5m3 Desalination Plant and Construction of Plant House	19,995,578	The supplier had delivered the items but installation had not been done  Power plant had not been constructed casting doubt on where the equipment was to be installed.
2	Supply, Delivery, installation and Testing Of 5m3/hr Siyu Desalination Plant	19,998,350	20% advance payment had been done. The plant had not been supplied
3	Improvement of Wiyoni Distribution Systems	7,586,547	The project was incomplete with pending works in Fabrication of Elevated Steel Tank & Installation of Solar Pumping system.  The Contractor was not on site
4	Construction of Muhamarani Water Supply Project	4,949,581	Project verification revealed that piping works had been partially done but not connected to the main water supply line. No water supply to the residents.
5	Construction of Juhudi Marafa, Salama - Widho Pipeline Extension	9,800,000	The works were incomplete with pending works in pipe fittings. The contractor was not on site
6	Drilling Of 3no. Boreholes at Zebra in Hongwe Ward		One borehole was complete but the plumbing system had not been installed. Two boreholes were work in progress.
7	Construction of VIP Toilets at Tewe & Ngoi		The toilets were constructed in unpopulated area casting doubt on value for money.  Ownership documents of the Land were not provided

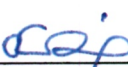
No.	Project Details	Contract Sum Kshs.	Observation
8	Mpeketoni PWD stalls and office block	4,999,936	<p>No windows (10 no) installed in any of the stalls</p> <p>Flooring not performed as per bill of quantities.</p> <p>Electrical works not done.</p> <p>Office block not completed no contractor on site, Windows not installed as per specifications.</p> <p>Doors not installed as per specifications</p>
10	Shella social hall	2,800,000	Roofing not done as per bill of quantities specifications
11	Nairobi Area Matanya Road	6,999,741	<p>No signage erected to identify project owner.</p> <p>Road in use although the gravel was washed out</p>
12	A7 Junction– Moa Chalaluma	6,999,556	<p>No signage erected to identify project owner</p> <p>Road in use although the gravel was washed out</p>
13	Opening of Witu Tangeni road	4,86,376.000	No signage erected to identify project owner.
14	Purchase of 10 tractors and ploughing Implements	35,000,000	One tractor was returned back to CMC motors due to mechanical challenges


**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

**7. Statement of Receipts and Payments for the year ended 30<sup>th</sup> June, 2022.**

Description		2021-2022	2020-2021
	Notes	Kshs	Kshs
<b>Receipts</b>			
Exchequer releases (Transfers from the CRF)	<b>1</b>	3,138,788,455	3,486,406,933
Proceeds from sale of assets	<b>2</b>	-	-
Other receipts	<b>3</b>	-	-
<b>Total receipts</b>		<b>3,138,788,455</b>	<b>3,486,406,933</b>
<b>Payments</b>			
Compensation of employees	<b>4</b>	1,387,366,491	1,288,426,590
Use of goods and services	<b>5</b>	746,728,208	530,114,604
Subsidies	<b>6</b>	-	-
Transfers to other government entities	<b>7</b>	399,426,929	502,717,670
Other grants and transfers	<b>8</b>	254,098,400	131,299,400
Social security benefits	<b>9</b>	41,980,917	27,827,861
Acquisition of assets	<b>10</b>	690,587,515	668,009,308
Finance costs, including loan interest	<b>11</b>	600	-
Repayment of principal on domestic & foreign Borrowing	<b>12</b>	-	-
Other payments	<b>13</b>	7,000,000	5,000,000
<b>Total payments</b>		<b>3,527,189,060</b>	<b>3,153,395,433</b>
<b>Surplus/deficit</b>		<b>(388,400,605)</b>	<b>333,011,500</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's Financial Statements were approved on ..... and signed by:

  
 Chief Officer Finance  
 Name: Fadhil Maamun Ali  
 ICPAK Member No: 6974

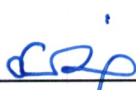
  
 Director Accounting Services  
 Name: Mohamed Abbas Abubakar  
 ICPAK Member No: 23585


Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.

8. Statement of Assets and Liabilities as at 30<sup>th</sup> June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	14A	350,629,392	1,723,312,017
Cash balances	14B	69,060	48,280
<b>Total cash and cash equivalent</b>		<b>350,698,452</b>	<b>1,723,360,297</b>
Outstanding imprests and advances	15	166,100	535,450
<b>Total financial assets</b>		<b>350,864,552</b>	<b>1,723,895,747</b>
<b>Financial liabilities</b>			
Deposits and Gratuity	16	106,568,500	96,667,173
<b>Net financial assets</b>		<b>244,296,052</b>	<b>1,627,228,574</b>
<b>Represented by</b>			
Fund balance b/fwd.	17	1,627,228,574	1,294,217,074
Prior year adjustments	18	(994,531,917)	-
Surplus/deficit for the year		(388,400,605)	333,011,500
<b>Net financial position</b>		<b>244,296,052</b>	<b>1,627,228,574</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's Financial Statements were approved on ..... and signed by:

  
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Chief Officer Finance  
Name: Fadhil Maamun Ali  
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\_\_\_\_\_  
Director Accounting Services  
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Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.

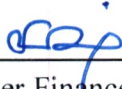
9. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2022.

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts from operating income</b>			
Exchequer releases (Transfers from the CRF)	1	3,138,788,455	3,486,406,934
Other receipts	3	-	-
<b>Payments for operating expenses</b>			
Compensation of employees	4	(1,387,366,491)	(1,288,426,590)
Use of goods and services	5	(746,728,208)	(530,114,605)
Subsidies	6	-	-
Transfers to other government units	7	(399,426,929)	(502,717,670)
Other grants and transfers	8	(254,098,400)	(131,299,400)
Social security benefits	9	(41,980,917)	(27,827,861)
Finance costs, including loan interest	11	(600)	-
Other payments	13	(7,000,000)	(5,000,000)
		<b>(2,836,601,545)</b>	<b>(2,485,386,126)</b>
<b>Adjusted for:</b>			
<b>Other adjustments</b>			
Prior year adjustments	18	(994,531,917)	-
Decrease/(increase) in outstanding imprests & advances	19	369,350	538,950
Increase/(decrease) in deposits and gratuity	20	9,901,327	25,786,430
		(984,261,241)	26,325,380
<b>Net cash flow from operating activities</b>		<b>(682,074,331)</b>	<b>1,027,346,188</b>
<b>Cash flow from investing activities</b>			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(690,587,515)	(668,009,308)
<b>Net cash flows from investing activities</b>		<b>(690,587,515)</b>	<b>(668,009,308)</b>
<b>Cash flow from borrowing activities</b>			
Repayment of principal on domestic and foreign Borrowing	12	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>(1,372,661,846)</b>	<b>359,336,880</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>1,723,360,297</b>	<b>1,364,023,417</b>
<b>Cash and cash equivalents at end of the year</b>		<b>350,698,452</b>	<b>1,723,360,297</b>

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's Financial Statements were approved on ..... and signed by:



---

Chief Officer Finance  
Name: Fadhil Maamun Ali  
ICPAK Member No: 6974



---

Director Accounting Services  
Name: Mohamed Abbas Abubakar  
ICPAK Member No: 23585

**LAMU COUNTY EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2022**


**10. Statement of Comparison of Budget & Actual Amounts**


<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases (Transfers from the CRF)	3,709,089,129	710,287,208	4,419,376,337	3,138,788,455	1,280,587,882	71%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total</b>	<b>3,709,089,129</b>	<b>710,287,208</b>	<b>4,419,376,337</b>	<b>3,138,788,455</b>	<b>1,280,587,882</b>	<b>71%</b>
<b>Payments</b>						
Compensation of employees	1,416,969,947	(25,831,755)	1,391,138,192	1,387,366,491	3,771,701	100%
Use of goods and services	795,105,891	83,249,896	878,355,787	746,728,208	131,627,579	85%
Subsidies	-	-	-	-	-	-
Transfers to other government units	199,748,986	410,911,386	610,660,372	399,427,529	211,232,843	65%
Other grants and transfers	105,000,000	149,788,201	254,788,201	254,098,400	689,801	100%
Social security benefits	36,464,086	9,234,082	45,698,168	41,980,917	3,717,251	92%
Acquisition of assets	1,150,800,219	68,935,398	1,219,735,617	690,587,515	529,148,102	57%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	5,000,000	14,000,000	19,000,000	7,000,000	12,000,000	37%
<b>Total</b>	<b>3,709,089,129</b>	<b>710,287,208</b>	<b>4,419,376,337</b>	<b>3,527,189,060</b>	<b>892,187,277</b>	<b>80%</b>
<b>Surplus/(Deficit)</b>	-	-	-	<b>(388,400,605)</b>	<b>388,400,605</b>	

***Comment on the above table***

*(a) There was an issue of late disbursement of fund from national treasury and E – procurement challenge such as unpredicted system upgrade, network challenge and inadequate skills from our suppliers on E - procurement which resulted to underutilization of fund hence affect implementation of projects and programme.*

The County Executive’s Financial Statements were approved on ..... and signed by:

  
\_\_\_\_\_  
Chief Officer Finance  
Name: Fadhil Maamun Ali  
ICPAK Member No: 6974

  
\_\_\_\_\_  
Director Accounting Services  
Name: Mohamed Abbas Abubakar  
ICPAK Member No: 23585

**11. Statement of Comparison of Budget & Actual Amounts: Recurrent**

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases (Transfers from the CRF)	2,210,491,013	487,215,076	2,697,706,089	2,316,967,231	380,738,858	86%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total</b>	<b>2,210,491,013</b>	<b>487,215,076</b>	<b>2,697,706,089</b>	<b>2,316,967,231</b>	<b>380,738,858</b>	<b>86%</b>
<b>Payments</b>						
Compensation of employees	1,416,969,947	(25,831,755)	1,391,138,192	1,387,366,491	3,771,701	100%
Use of goods and services	555,220,557	86,144,470	641,365,027	565,702,430	75,662,597	88%
Subsidies	-	-	-	-	-	-
Transfers to other government units	64,238,994	213,932,075	278,171,069	126,332,279	151,838,790	45%
Other grants and transfers	105,000,000	149,788,201	254,788,201	254,098,400	689,801	100%
Social security benefits	36,464,086	9,234,082	45,698,168	41,980,917	3,717,251	92%
Acquisition of assets	27,597,429	49,948,003	77,545,432	68,471,944	9,073,488	88%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	5,000,000	4,000,000	9,000,000	7,000,000	2,000,000	78%
<b>Total</b>	<b>2,210,491,013</b>	<b>487,215,076</b>	<b>2,697,706,089</b>	<b>2,450,952,461</b>	<b>246,753,628</b>	<b>91%</b>
<b>Surplus/(deficit)</b>	-	-	-	<b>(133,985,230)</b>	<b>133,985,230</b>	

Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.

---



The County Executive's financial statements were approved on ..... and signed by

---

Chief Officer Finance  
Name: Fadhil Maamun Ali  
**ICPAK Member No: 6974**

---


Director Accounting Services  
Name: Mohamed Abbas Abubakar  
**ICPAK Member No: 23585**


**12. Statement of Comparison of Budget & Actual Amounts: Development**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases (Transfers from the CRF)	1,498,598,116	223,072,132	1,721,670,248	821,821,224	899,849,024	48%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total</b>	<b>1,498,598,116</b>	<b>223,072,132</b>	<b>1,721,670,248</b>	<b>821,821,224</b>	<b>899,849,024</b>	<b>48%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	239,885,334	(2,894,574)	236,990,760	181,025,778	55,964,982	76%
Subsidies	-	-	-	-	-	-
Transfers to other government units	135,509,992	196,979,311	332,489,303	273,095,250	59,394,053	82%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	1,123,202,790	18,987,395	1,142,190,185	622,115,571	520,074,614	54%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	10,000,000	10,000,000	-	10,000,000	-
<b>Totals</b>	<b>1,498,598,116</b>	<b>223,072,132</b>	<b>1,721,670,248</b>	<b>1,076,236,599</b>	<b>645,433,649</b>	<b>63%</b>
<b>Surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(254,415,375)</b>	<b>254,415,375</b>	

*The general underutilization of expenditure in Development was occasioned by late disbursement of fund from national treasury and E – procurement challenge such as unpredicted system upgrade, network challenge and inadequate skills from our suppliers on E - procurement which resulted to underutilization of fund hence affect implementation of projects and programme.*

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Chief Officer Finance  
Name: Fadhil Maamun Ali  
ICPAK Member No: 6974

  
\_\_\_\_\_  
Director Accounting Services  
Name: Mohamed Abbas Abubakar  
ICPAK Member No: 23585

**13. Budget Execution by Programmes and Sub-Programmes**

<b>Program</b>	<b>Sub Program</b>	<b>Description</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Budget utilization difference</b>
			<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
<b>101003210</b>		<b>Administration, planning &amp; support Services</b>	<b>109,103,073</b>	<b>74,673,419</b>	<b>183,776,492</b>	<b>142,133,978</b>	<b>41,642,514</b>
	101013210	Administration Services	109,103,073	74,673,419	183,776,492	142,133,978	41,642,514
<b>102003210</b>		<b>Land Management</b>	<b>76,827,460</b>	<b>7,215,449</b>	<b>84,042,909</b>	<b>37,933,614</b>	<b>46,109,295</b>
	102033210	Land Adjudication & Regularization	76,827,460	7,215,449	84,042,909	37,933,614	46,109,295
<b>104003210</b>		<b>Infrastructure Development</b>	<b>285,850,000</b>	<b>15,275,753</b>	<b>301,125,753</b>	<b>257,243,462</b>	<b>43,882,291</b>
	104013210	Infrastructure Development	285,850,000	15,275,753	301,125,753	257,243,462	43,882,291
<b>105003210</b>		<b>Water management, Conservation &amp; Provision</b>	<b>286,559,570</b>	<b>28,040,009</b>	<b>314,599,579</b>	<b>121,466,353</b>	<b>193,133,226</b>
	105013210	Water management, Conservation & Provision	286,559,570	28,040,009	314,599,579	121,466,353	193,133,226
<b>106003210</b>		<b>Administration, Planning and Monitoring &amp; Evaluation</b>	<b>49,374,585</b>	<b>4,183,553</b>	<b>53,558,138</b>	<b>53,247,981</b>	<b>310,157</b>
	106013210	Administration, Planning and Monitoring &	49,374,585	4,183,553	53,558,138	53,247,981	310,157

Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.

		Evaluation					
<b>108003210</b>		<b>Co-management</b>	<b>605,478</b>	<b>0</b>	<b>605,478</b>	<b>536,093</b>	<b>69,385</b>
	108013210	Co-management	605,478	0	605,478	536,093	69,385
<b>109003210</b>		<b>Fish farming</b>	<b>24,000,000</b>	<b>-11,166,576</b>	<b>12,833,424</b>	<b>12,818,391</b>	<b>15,033</b>
	109013210	Fish farming	24,000,000	-11,166,576	12,833,424	12,818,391	15,033
<b>111003210</b>		<b>1: Livestock Extension Services</b>	<b>2,446,878</b>	<b>0</b>	<b>2,446,878</b>	<b>918,044</b>	<b>1,528,834</b>
	111013210	Livestock Extension Services	2,446,878	0	2,446,878	918,044	1,528,834
<b>112003210</b>		<b>2 Veterinary Service Management</b>	<b>23,578,005</b>	<b>7,088,469</b>	<b>30,666,474</b>	<b>14,940,117</b>	<b>15,726,357</b>
	112013210	Veterinary Service Management	23,578,005	7,088,469	30,666,474	14,940,117	15,726,357
<b>116003210</b>		<b>6 Crop Development &amp; Management</b>	<b>390,212,318</b>	<b>60,379,311</b>	<b>450,591,629</b>	<b>334,882,843</b>	<b>115,708,786</b>
	116013210	Agricultural Extension Research & Training	55,109,992	60,379,311	115,489,303	66,503,409	48,985,894
	116023210	Promotion of Mechanized Agriculture	35,000,000	0	35,000,000	35,000,000	0
	116033210	Promotion of Agro Processing & Value addition Technologies	300,102,326	0	300,102,326	233,379,434	66,722,892
<b>201003210</b>		<b>Administration, planning &amp; support Services</b>	<b>50,409,930</b>	<b>370,786</b>	<b>50,780,716</b>	<b>50,220,848</b>	<b>559,868</b>
	201013210	Administration, Personnel & Policy Formulation	50,409,930	370,786	50,780,716	50,220,848	559,868

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<b>301003210</b>		<b>Administration, planning &amp; support Services</b>	<b>17,757,635</b>	<b>2,449,033</b>	<b>20,206,668</b>	<b>16,657,226</b>	<b>3,549,442</b>
	301013210	Administration Services	17,757,635	2,449,033	20,206,668	16,657,226	3,549,442
<b>302003210</b>		<b>Tourism Promotion</b>	<b>3,186,865</b>	<b>-133,000</b>	<b>3,053,865</b>	<b>2,463,365</b>	<b>590,500</b>
	302023210	Promotion & Marketing	3,186,865	-133,000	3,053,865	2,463,365	590,500
<b>303003210</b>		<b>Trade Development</b>	<b>44,155,227</b>	<b>19,882,545</b>	<b>64,037,772</b>	<b>44,488,599</b>	<b>19,549,173</b>
	303013210	Trade Promotion	44,155,227	16,882,545	61,037,772	44,488,599	16,549,173
	303033210	Market development	0	3,000,000	3,000,000	0	3,000,000
<b>401003210</b>		<b>General Administration, Planning and Support Services</b>	<b>802,154,400</b>	<b>21,460,456</b>	<b>823,614,856</b>	<b>814,182,093</b>	<b>9,432,763</b>
	401013210	Human Resource & Development	802,154,400	21,460,456	823,614,856	814,182,093	9,432,763
<b>402003210</b>		<b>Curative Services</b>	<b>322,584,311</b>	<b>86,583,659</b>	<b>409,167,970</b>	<b>305,379,790</b>	<b>103,788,180</b>
	402013210	Primary Health Care Services	120,138,376	4,527,450	124,665,826	113,793,628	10,872,198
	402043210	SP4 curative Services	202,445,935	82,056,209	284,502,144	191,586,161	92,915,983
<b>403003210</b>		<b>Preventive &amp; Promotive Services</b>	<b>61,338,994</b>	<b>133,658,527</b>	<b>194,997,521</b>	<b>87,389,083</b>	<b>107,608,438</b>
	403043210	SP4 Preventive and Promotive Services	61,338,994	133,658,527	194,997,521	87,389,083	107,608,438
<b>404003210</b>		<b>Environmental health &amp; Sanitation</b>	<b>7,500,000</b>	<b>17,183,571</b>	<b>24,683,571</b>	<b>22,484,409</b>	<b>2,199,162</b>
	404013210	Waste management	7,500,000	17,183,571	24,683,571	22,484,409	2,199,162
<b>501003210</b>		<b>General Administration, Planning and Support services</b>	<b>184,000,000</b>	<b>-28,248,530</b>	<b>155,751,470</b>	<b>150,293,858</b>	<b>5,457,612</b>

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	501013210	Administration Services	184,000,000	-28,248,530	155,751,470	150,293,858	5,457,612
<b>502003210</b>		<b>Education and Training Programme</b>	<b>182,076,466</b>	<b>82,439,370</b>	<b>264,515,836</b>	<b>225,011,943</b>	<b>39,503,893</b>
	502013210	Promotion of Early Childhood Education	182,076,466	82,439,370	264,515,836	225,011,943	39,503,893
<b>503003210</b>		<b>Sports &amp; Youth Development</b>	<b>48,004,712</b>	<b>37,129,859</b>	<b>85,134,571</b>	<b>61,343,844</b>	<b>23,790,727</b>
	503013210	Village Polytechnics	18,400,000	20,562,500	38,962,500	38,962,500	0
	503023210	Development of Sports facilities	13,016,952	11,725,119	24,742,071	4,102,805	20,639,266
	503043210	Youth and Sports	16,587,760	4,842,240	21,430,000	18,278,539	3,151,461
<b>504003224</b>			<b>44,487,723</b>	<b>1,184,286</b>	<b>45,672,009</b>	<b>25,992,928</b>	<b>19,679,081</b>
	504013210	Social Development	44,487,723	1,184,286	45,672,009	25,992,928	19,679,081
<b>703003210</b>		<b>Administration, planning and support services.</b>	<b>444,109,899</b>	<b>96,393,072</b>	<b>540,502,971</b>	<b>495,522,294</b>	<b>44,980,677</b>
	703013210	Administration Services	444,109,899	96,393,072	540,502,971	495,522,294	44,980,677
<b>709003210</b>		<b>Administration, planning and support services.</b>	<b>75,228,355</b>	<b>-71,129</b>	<b>75,157,226</b>	<b>72,606,271</b>	<b>2,550,956</b>
	709013210	Administration Services	75,228,355	-71,129	75,157,226	72,606,271	2,550,956
<b>710003210</b>		<b>0 Human Resource Management &amp; Development</b>	<b>14,738,120</b>	<b>-3,206,820</b>	<b>11,531,300</b>	<b>11,213,576</b>	<b>317,724</b>
	710053210	Human Resource Management and Development	14,738,120	-3,206,820	11,531,300	11,213,576	317,724

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<b>711003210</b>		<b>1 Administration, planning support services</b>	<b>122,323,783</b>	<b>-7,835,514</b>	<b>114,488,269</b>	<b>110,396,577</b>	<b>4,091,692</b>
	711013210	Administration Services	122,323,783	-7,835,514	114,488,269	110,396,577	4,091,692
<b>712003210</b>		<b>2 Control &amp; management of Public Finance</b>	<b>29,199,742</b>	<b>64,402,706</b>	<b>93,602,448</b>	<b>47,838,963</b>	<b>45,763,485</b>
	712023210	Resource mobilization	11,045,409	-8,801,000	2,244,409	3,828,692	-1,584,283
	712033210	Internal Audit	4,623,909	75,469,906	80,093,815	34,191,525	45,902,290
	712043210	Procurement	5,073,909	-999,700	4,074,209	3,579,048	495,161
	712053210	Public Finance & Accounting	8,456,515	-1,266,500	7,190,015	6,239,697	950,318
<b>713003210</b>		<b>3 Economic planning</b>	<b>7,275,600</b>	<b>954,944</b>	<b>8,230,544</b>	<b>7,582,519</b>	<b>648,025</b>
	713023210	Budget and Economic Planning	7,275,600	954,944	8,230,544	7,582,519	648,025
<b>Grand Total</b>			<b>3,709,089,129</b>	<b>710,287,208</b>	<b>4,419,376,337</b>	<b>3,527,189,060</b>	<b>892,187,277</b>

*(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)*

#### **14. Significant Accounting Policies**

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

##### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

##### **2. Reporting entity**

The financial statements are for the Lamu County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

##### **3. Recognition of receipts and payments**

###### **a) Recognition of receipts**

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

**i) Transfers from the County Revenue Fund (CRF)**

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

**ii) Proceeds from sale of assets**

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

**b) Recognition of payments**

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

**i) Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**4. In-kind contributions**

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

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county Executive s such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive are detailed in the notes to this financial statement.

**6. Cash and cash equivalents**

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

**a) Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June, 2022, this amounted to KShs 95,431,486 compared to KShs 84,938,493 in prior period as indicated on note 16.

**7. Imprests and Advances**

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

**8. Third Party Deposits and Retention**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

**9. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

## 10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

## 11. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

## **Significant Accounting Policies (Continued)**

### **12. Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

### **13. Budget**

The 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30 June 2022 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

### **14. Comparative figures**

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

### **15. Subsequent events**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

**16. Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

**17. Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

## 15. Notes to the Financial Statements

### 1. Exchequer Releases (Transfer from the CRF)

Description	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	332,709,440	223,195,800
Total exchequer releases for quarter 2	782,989,312	536,561,996
Total exchequer releases for quarter 3	617,761,001	895,260,896
Total exchequer releases for quarter 4	1,405,328,702	1,831,388,241
<b>Total</b>	<b>3,138,788,455</b>	<b>3,486,406,933</b>

### 2. Proceeds from Sale of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

### 3. Other Receipts

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

### 4. Compensation of Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	570,234,142	603,937,277
Basic wages of temporary employees	84,513,069	42,820,566
Personal allowances paid as part of salary	686,173,055	610,074,487
Personal allowances paid as reimbursements	1,536,000	1,632,000
Employer contribution to compulsory national social schemes	44,910,225	29,962,260
<b>Total</b>	<b>1,387,366,491</b>	<b>1,288,426,590</b>

*The increase of Compensation of Employees resulted from the new recruitment of employees mostly health workers, annual increment on the basic salary which also resulted to increase in pension.*

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	67,971,129	34,480,639
Communication, supplies and services	15,516,309	14,726,686
Domestic travel and subsistence	122,289,679	102,037,495
Foreign travel and subsistence	1,268,258	643,918
Printing, advertising and information supplies & services	2,902,262	3,892,670
Rentals of produced assets	4,930,996	5,418,565
Training expenses	20,336,840	12,995,957
Hospitality supplies and services	12,848,057	15,680,390
Insurance costs	220,044,581	170,565,423
Specialized materials and services	134,027,873	101,423,027
Office and general supplies and services	11,493,782	14,024,995
Fuel, oil and lubricants	55,007,227	33,133,391
Other operating expenses	61,772,723	8,867,852
Routine maintenance - vehicles and other transport equipment	11,526,148	8,607,008
Routine maintenance - other assets	4,792,344	3,616,588
<b>Total</b>	<b>746,728,208</b>	<b>530,114,604</b>

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

Notes to the Financial Statements (Continued)

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>Transfers to county government entities</b>		
Other Capital Grant and transfer	399,426,929	150,640,270
Transfer to County Assembly - Recurrent	-	327,637,900
Transfer to County Assembly - Development	-	24,439,500
<b>Total</b>	<b>399,426,929</b>	<b>502,717,670</b>

*Other Capital Grant and Transfers are Transfers to Village Polytechnic, DANIDA, Youth, Disability and Women Empowerment Fund.*

8. Other Grants and Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	176,400,000	125,000,000
Emergency relief and refugee assistance	77,698,400	6,299,400
<b>Total</b>	<b>254,098,400</b>	<b>131,299,400</b>

*The Scholarship and Other Educational Benefits are grant transfer for the purpose of issuance of bursary and scholarship.*

9. Social Security Benefits

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	41,980,914	27,827,861
<b>Total</b>	<b>41,980,914</b>	<b>27,827,861</b>

*These are employees pensions (Gratuity) who are on contract.*

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Description	2021-2022	2020-2021
Non - Financial Assets	Kshs	Kshs
Construction of buildings	210,850,293	132,975,836
Refurbishment of buildings	12,362,840	3,616,631
Construction of roads	161,273,905	113,150,402
Construction and civil works	91,464,702	75,633,224
Purchase of vehicles and other transport equipment	58,851,130	29,953,467
Purchase of household furniture and institutional equipment	136,030	49,879
Purchase of office furniture and general equipment	29,970,744	3,800,611
Purchase of specialized plant, equipment and machinery	5,653,866	10,842,283
Purchase of certified seeds, breeding stock and live animals	37,844,503	37,618,303
Rehabilitation of civil works	20,545,812	20,796,126
Purchase of Specialized Plant	47,000	4,549,600
Other Domestic Account Receivables	61,586,691	235,022,946
<b>Total acquisition of Non - Financial Assets</b>	<b>690,587,515</b>	<b>668,009,308</b>
<b>Financial Assets</b>		
<b>Total acquisition of financial assets</b>	-	-
<b>Total acquisition of assets</b>	<b>690,587,515</b>	<b>668,009,308</b>

11. Finance Costs, including Loan Interest

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	600	-
<b>Total</b>	<b>600</b>	<b>-</b>

12. Repayment of Principal on Domestic Lending and On-Lending

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

13. Other Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Civil Contingency Reserves (Emergency Fund)	7,000,000	5,000,000
<b>Total</b>	<b>7,000,000</b>	<b>5,000,000</b>

*Amount under Civil Contingency Reserves is a transfer to Emergency Fund.*

**Notes to the Financial Statements (Continued)**

**14. Cash and Bank Balances**

**14A. Bank Balances**

<b>Name of Bank, Account Name &amp; Account Number</b>	<b>Account Currency</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>2021-2022</b>	<b>2020-2021</b>
			<b>Kshs</b>	<b>Kshs</b>
CBK Lamu County Revenue Fund Account A/C 1000171588	Ksh	CRF	-	993,080,318
CBK Lamu County Development Account A/C 1000171057	Ksh	Development	26	2,290,745
CBK Lamu County Recurrent Account A/C 1000171146	Ksh	Recurrent	10,081,877	15,763,096
CBK Lamu County Deposit Account A/C 1000242857	Ksh	Deposit	95,431,486	84,938,493
CBK Lamu County Special Purpose Account A/C 1000268263	Ksh	Special Purpose	56,619,171	112,397,169
CBK Lamu County Village Polytechnic Project A/C 1000367202	Ksh	Recurrent	2	2
CBK Kenya Devolution Support Program (KDSP) A/C 1000371242	Ksh	Recurrent	45,302,506	76,534,906
CBK Lamu County Fuel Levy Account A/C 1000247177	Ksh	Fuel Levy	8,631,794	8,631,794
CBK Lamu County Kenya Urban Support Program Account A/C 1000371234	Ksh	Special Purpose	-	-
CBK Kenya Climate Smart Agriculture Project Account A/C 1000365757	Ksh	Special Purpose	701,901	206,412,246
CBK Lamu County Urban Institution Grant Account A/C 1000419008	Ksh	Special Purpose	-	-
CBK Agriculture Sector Development Support Program II A/C 1000365765	Ksh	Special Purpose	-	26,378,146

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CBK Lamu County Covid-19 Response A/C 1000457474	ksh	Conditional Grant	2,839,717	2,839,717
CBK Lamu County Primary Health Care Account A/C 1000567848	Ksh	Conditional Grant	-	-
KCB Transition Auth - Lamu County Revenue Account A/C 1140750615	Ksh	Revenue	-	110,690
KCB Standing Imprest Account A/C 1140745603	Ksh	Recurrent	1,144,145	530
KCB Lamu County Hospital Account A/C 1201333008	Ksh	Revenue	-	-
KCB Lamu County Salary Control Account A/C 1179132424	Ksh	Salary Control	2,014,300	1,871,122
KCB Kenya Climate Smart Agriculture Program Account A/C 1226731414	Ksh	Special Purpose	52,143,781	68,591,552
KCB Lamu County ASDSP II Account A/C 1240334540	Ksh	Special Purpose	31,477,419	1,165
KCB Medical Superintendent Lamu A/C 1211409341	Ksh	Hospital	-	4,587
KCB Medical Superintendent Mpeketoni A/C 1211639363	Ksh	Hospital	-	74
KCB Medical Superintendent Faza A/C 1211503658	Ksh	Hospital	-	642,059
KCB Mokowe Health Centre A/C 1103677756	Ksh	Hospital	-	363,475
KCB Witu Health Centre A/C 1104838044	Ksh	Hospital	-	330,093
DTB County Executive Gratuity Account A/C 0030469001	Ksh	Gratuity Account	11,137,013	11,728,680
DTB Lamu County Revenue Account 1	Ksh	Revenue Account	-	371

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A/C 0222660001				
DTB Lamu County Revenue Account 2 A/C 0222660002	Ksh	Revenue Account	-	(180)
EQUITY Lamu County Ministry of Health (KEPI) A/C 1590262213216	Ksh	Health	-	806
EQUITY Lamu County Revenue Account A/C 1590265264918	Ksh	Revenue	-	(376)
EQUITY Lamu County Government Salary Account A/C 1590265264437	Ksh	Salary Control	1,332,798	1,462,937
EQUITY Lamu Municipality Urban Institutional Account A/C 1590279012840	Ksh	Special Purpose	13,150,302	41,780,889
EQUITY Lamu County Kenya Urban Support Program A/C 1590279012879	Ksh	Special Purpose	17,882,869	65,868,291
Gulf Bank Lamu County Salary Account A/C 0570000501	Ksh	Salary Account	738,284	1,288,619
<b>Total</b>			<b>350,629,392</b>	<b>1,723,312,016.45</b>

*Amount are as per Cash Book and Bank Reconciliation Statement prepared for each account held*

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Other Bank Accounts Disclosure operated by the County

Name of the Bank, Account Name and Account Number	Amount in Bank Account Currency	Description of the Account	2021 – 2022	2020 – 2021
			KShs	KShs
DTB Lamu County Demand Side Financing Fund A/C No. 0207832001	Ksh	UNICEF Supported Activities to the Department of Health	-	342
EQUITY Lamu County Ministry of Health (KEPI) A/C 1590262213216	Ksh	Kenya Expanded Programme on Immunization	-	806
KCB KEMFSED Project Lamu CPIU A/C No. 1280145323	Ksh	Kenya Marine Fisheries and Socio Economic Development Project	26,183,147	5,446,833

*(NB: This statement is a disclosure statement indicating the Bank Account that are operated by the County to implement the Project from other source of Funds)*

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**14 B Cash in Hand**

Description	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	69,060	48,280.00
<b>Total</b>	<b>69,060</b>	<b>48,280.00</b>

Cash in hand should also be analysed as follows:

Description	2021-2022	2020-2021
	Kshs	Kshs
Lamu Island	-	4,790
Mainland	-	20,910
County treasury and Lamu Revenue office ( Pay bill)	29,760	8,230
Other Islands (Kiunga and Pate)	39,300	14,350
<b>Total</b>	<b>69,060</b>	<b>48,280</b>

**15. Outstanding Imprests and advances**

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	166,100	535,450
<b>Total</b>	<b>166,100</b>	<b>535,450</b>

Breakdown of Imprest and Salary Advance per Department

Description	2021-2022	2020-2021
	Kshs	Kshs
County Executive	-	160,000
Medical Services	-	16,900
County Public Service Board	-	250
Gender	-	327,100
Public Health	-	30,000
Fisheries	136,100	-
Municipality	30,000	-
<b>Sub-Total</b>	<b>166,100</b>	<b>535,450</b>
<b>Salary Advance</b>		
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>166,100</b>	<b>535,450</b>

\*See Annex 5 for a detailed analysis of the outstanding imprests and salary advance.

Notes to the Financial Statements (Continued)

16. Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits	95,431,486	84,938,493
Gratuity	11,137,013	11,728,680
<b>Total</b>	<b>106,568,500</b>	<b>96,667,173</b>

17. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	1,723,312,017	1,363,358,281
Cash in Hand	48,280	665,136
Accounts Receivables	535,450	1,074,400
Accounts Payables	(96,667,173)	(70,880,743)
<b>Total</b>	<b>1,627,228,574</b>	<b>1,294,217,074</b>

18. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description of The Error	Kshs	Kshs	Kshs
Bank Account Balances	1,723,312,017	728,780,100	(994,531,917)
<b>Total</b>	<b>1,723,312,017</b>	<b>728,780,100</b>	<b>(994,531,917)</b>

*The prior year adjustment were resulted from change of the reporting template of the Financial Statement on the separation of the County Revenue Fund Account, Receiver of Revenue Financial Statement and other adjustments done hence affect the opening Bank balance.*

Notes to the Financial Statements (Continued)

**19. Increase/ (Decrease) in Outstanding Imprests and Advances**

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1 <sup>st</sup> July (A)	535,450	1,074,400
Imprest and Advances As At 30 <sup>th</sup> June (B)	(166,100)	(535,450)
<b>Increase)/ (Decrease In Imprest and Advances (C=(B-A))</b>	<b>369,350</b>	<b>538,950</b>

**20. Increase/ (Decrease) in Deposits and Retention**

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	(96,667,173)	(70,880,743)
Deposits and Retention as at 30 <sup>th</sup> June (B)	106,568,500	96,667,173
<b>Increase/ (Decrease) in Deposits and Retentions C= B-A</b>	<b>9,901,327</b>	<b>25,786,430</b>

## 16. Other Important Disclosures

### a) Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	13,765,594	6,805,854	- 11,364,903	9,206,545
Construction of Civil Works	30,330,758	1,470,114	- 30,330,758	1,470,114
Supply of Goods	46,404,320	7,102,604	- 43,460,945	10,045,979
Supply of Services	21,268,923	47,102,687	- 16,017,000	52,354,610
<b>Total</b>	<b>111,769,595</b>	<b>62,481,259</b>	<b>- 101,173,606</b>	<b>73,077,248</b>

### b) Pending Staff Payables (See Annex 3)

Description	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Union sable employees	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### c) Other Pending Payables (See Annex 4)

Description	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
	Kshs	Kshs	Kshs	Kshs
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

*(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)*

### d) External Assistance

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
<b>Total</b>	<b>-</b>	<b>-</b>

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i) External assistance relating to loans and grants

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

ii) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
		Kshs	Kshs
<b>Total</b>		-	-

iii) Classes of providers of external assistance

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

iv) Non-monetary external assistance

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

v) Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

vi) External Assistance paid by Third Parties on behalf of the County Executive by Source

*This relates to external assistance paid directly by third parties to settle obligations.*

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

**e) Payments by Third Party on Behalf of the County Executive**

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

**i. Classification by Source**

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

**ii. Classification of payments made by Third Parties by Nature of expenses**

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

*N/B The above sub classification will be adopted based on the appropriate county's operations*

**f) Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions**

Description	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<b>Transfers To Related Parties</b>		
Transfer to the County Assembly	346,897,160	352,077,400
Transfers to Other County Government Entities	189,400,000	201,299,893
Transfers to County Water Service Providers	35,000,000	-
Expenses paid on Behalf of County Water Service Providers	14,900,356	-
<b>Total Transfers To Related Parties</b>	<b>586,197,516</b>	<b>553,377,293</b>
<b>Transfers From Related Parties</b>		
Transfers From The Exchequer	2,857,197,442	2,818,495,800
Transfers From MDAs	23,455,050	84,520,445
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
<b>Total Transfers From Related Parties</b>	<b>2,880,652,492</b>	<b>2,903,016,245</b>

**g) Establishment of other County Government Entities**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Lamu County Bursary Fund	2014	Lamu	CO - Education
Lamu County Fisheries Revolving Fund	2014	Lamu	CO - Fisheries
Lamu County Emergency Fund	2014	Lamu	CO - Finance
Lamu County Gender and Social Dev. Fund	2018	Lamu	CO - Youth
Lamu County Youth Development Fund	2018	Lamu	CO - Youth
Lamu County Persons with Disabilities Fund	2018	Lamu	CO - Youth
Lamu County Executive Staff Housing Fund	2019	Lamu	CO - PSM

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**h) Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account Name & Account Name	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	Kshs
KCB Transition Auth – Lamu County Revenue Account 1140750615	Ksh	-	(102)	110,690
DTB Lamu County Revenue Account 1 A/C 022266001	Ksh	-	1,886	371
DTB Lamu County Revenue Account 2 A/C 022266002	Ksh	-	30	(180)
EQUITY Lamu County Revenue Account 1590265264918	Ksh	-	(371)	(376)
KCB Lamu County Hospital Account A/C 1201333008	Ksh	-	-	-
KCB Medical Superintendent Lamu A/C 1211639363	Ksh	-	1,126,177	-
KCB Medical Superintendent Faza A/C 1211503658	Ksh	-	815	-
KCB Mokowe Health Centre A/C 1103677756	Ksh	-	230,705	-
KCB Witu Health Centre A/C 1104838044	Ksh	-	17,542	-
Pay bill Account (929849)	Ksh	-	29,760	8,230
<b>Total</b>			<b>1,406,442</b>	<b>118,735</b>

**Other Important Disclosures (Continued)**

**i) Leasing of Medical Equipment**

Amounts relating to leased medical equipment are included in the County Allocation Revenue Act and are budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. In our case we don't have.

**j) Contingent Liabilities**

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
<b>Total</b>	-	-

**k) Covid - 19 Funds**

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
<b>Receipts</b>		
Receipts From The National Government (Note 3)	-	-
Other Donations For Covid-19 Received Directly (Note 2)	-	-
Balance Brought Forward	2,839,717	37,962,000
<b>Total Receipts</b>	<b>2,839,717</b>	<b>37,962,000</b>
<b>Payments</b>		
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	-	-
Purchase Of Beds And ICU Units	-	10,842,283
Frontlines Health Workers Allowance	-	20,325,000
Payment of Hospital Facilities	-	3,955,000
Donations To Schools And Other Institutions	-	-
Other Expenses (Specify)	-	-
<b>Total Payments</b>	<b>-</b>	<b>35,122,283</b>
<b>Balance In The Covid 19 Fund</b>	<b>2,839,717</b>	<b>2,839,717</b>

### 17. Progress on Follow up on Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Variances between Trial balances and Ledgers in Financial Statement	The issue needs support from National Treasury (IFMIS) to clear the balances in the Trial Balance	Not Resolved	Awaiting support from IFMIS Department for Assistance
2.0	Unsupported Compensation of Employees	the management to provide the format required	Resolved	in consultation with IFMIS to come up with format required
3.0	Own Sources Generated Revenue	the management is planning to automate the revenue collection	Not resolved	the Following year
4.0	Unsupported Emergency Expenditure	The Management made necessary arrangement	Resolved as Internal Control is Strengthened	the Following year
5.0	Acquisition of Asset	Detailed of Asset are disclosed accordingly	Resolved as Internal Control is Strengthened	Resolved

HON. MOHAMED MBWANA ALI  
COUNTY EXECUTIVE COMMITTEE MEMBER  
FINANCE, STRATEGY AND ECONOMIC PLANNING  
COUNTY GOVERNMENT OF LAMU

**18. Annexes**

**Annex 1: Analysis of Transfers from the CRF**

<b>Period (2021-2022)</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	512,432,192	512,432,191	512,431,960	1,319,901,099	<b>2,857,197,442</b>
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	2,875,125	<b>2,875,125</b>
Agriculture Sector Development Support Project (ASDSP)	-	2,500,000	-	7,382,125	<b>9,882,125</b>
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	10,697,612	<b>10,697,612</b>
<b>Total</b>	<b>512,432,192</b>	<b>514,932,191</b>	<b>512,431,960</b>	<b>1,340,855,961</b>	<b>2,880,652,304</b>

*Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.*

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**Annex 2: Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			<b>a</b>	<b>b</b>	<b>c</b>	<b>d=a+b-c</b>	
<b>Construction of Buildings</b>							
M/s Jitoksha Enterprises Ltd			113,008		113,008	-	
M/s Sightway Ltd			241,976		241,976	-	
M/s Elovass Ltd			1,818,853		1,818,853	-	
M/s Elovass Ltd			1,822,855		1,822,855	-	
M/s Jitoksha Enterprises Ltd			129,978		129,978	-	
M/s Sightway Ltd			131,256		131,256	-	
M/s Elovass Ltd			153,120		153,120	-	
M/s Al-Awsi Kizingitini			245,873		7,667	238,206	
M/s Al-Awsi Kizingitini			134,676		134,676	-	
M/s Sightways Ltd			198,645		198,645	-	
M/s Elovass Ltd			184,440		184,440	-	
M/s Jitoksha Enterprises			184,851		184,851	-	
M/s Multleen Investment Ltd			3,097,504		2,112,387	985,117	
M/s Mpeketoni Planners Enterprises			890,416		890,416	-	
M/s Habib Badawy Enterprises			1,674,564		1,674,564	-	
M/s Bilul Logistics			681,268			681,268	
M/s Open Yard Developers			128,180			128,180	
M/s M'Big Company Ltd			367,919			367,919	
Kudzecha Investments			1,482,874		1,482,874	-	
M/s Superserve Ltd			83,337		83,337	-	
Mulabwa Enterprises				2,998,692		2,998,692	

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Bimspport Maintenance				1,539,519		1,539,519	
Mulabwa Enterprises				1,500,000		1,500,000	
Waseelan Investment Ltd				767,643		767,643	
<b>Sub-Total</b>			<b>13,765,593</b>	<b>6,805,854</b>	<b>11,364,903</b>	<b>9,206,544</b>	
<b>Construction Of Civil Works</b>							
M/s Tsavo Merchants			1,860,000		1,860,000	-	
M/s Nuruz Company Ltd			1,380,000		1,380,000	-	
M/s Hadeed General Trading Ltd			3,973,915		3,973,915	-	
M/s Albawad Investment Ltd			4,380,384		4,380,384	-	
M/s Safa City Contractors			3,862,782		3,862,782	-	
M/s Naliye Agency Limited			3,862,301		3,862,301	-	
M/s Davis & Shirliff			2,261,485		2,261,485	-	
M/s Yuaf Agencies Ltd			8,749,891		8,749,891	-	
Sightway Limited				1,470,114		1,470,114	
<b>Sub-Total</b>			<b>30,330,758</b>	<b>1,470,114</b>	<b>30,330,758</b>	<b>1,470,114</b>	
<b>Supply Of Goods</b>							
M/s Ummu Aydarus Enterprises			146,000		146,000	-	
M/s Ummu Aydarus Enterprises			250,000		250,000	-	
M/s Nuruliman Ltd			1,962,500		1,962,500	-	
M/s Lamu Destination Enterprises			480,000		480,000	-	
M/s Waseelan Investment Limited			2,936,500		2,936,500	-	
M/s Central Fuels & Lubricants			101,417		101,417	-	
M/s Central Fuels & Lubricants			50,500		50,500	-	
M/s Central Fuels & Lubricants			98,800		98,800	-	
M/s Central Fuels & Lubricants			172,500		172,500	-	
M/s Al-Raidy Store			187,000		187,000	-	
M/s Saary General Supplies			187,000		187,000	-	
M/s Davis & Shirliff			174,500			174,500	

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M/s Yusuf Al-Burhan general			553,000		553,000	-	
M/s Maweni Works & Services			98,900		98,900	-	
M/s Central Fuel & Lubricants			482,500		482,500	-	
M/s Central Fuels & Lubricants			565,000		565,000	-	
M/s Central Fuels & Lubricants			375,000		375,000	-	
M/s Central Fuels & Lubricants			187,500		187,500	-	
M/s Central Fuels & Lubricants			500,000		500,000	-	
M/s Central Fuels & Lubricants			675,977		675,977	-	
M/s Central Fuels & Lubricants			255,000		255,000	-	
M/s Nyathi Agencies Ltd			89,200			89,200	
M/s Tiraz Interior & Renovation Ltd			72,200			72,200	
M/s Central Fuels & Lubricants			199,940		199,940	-	
M/s Amu Project Limited			450,000			450,000	
M/s Cascade Global			1,057,760		1,057,760	-	
M/s Marwaa General Supply			118,500		118,500	-	
M/s Dotty Holdings Limited			846,996		846,996	-	
M/s Nation Media			87,696		87,696	-	
M/s Supercreative Enterprises Ltd			397,798			397,798	
M/s Supercreative Enterprises Ltd			39,000			39,000	
M/s Stevista Enterprises Ltd			177,500		177,500	-	
M/s Mission for Essential Drugs			2,136,616		2,136,616	-	
M/s Mission for Essential Drugs			49,000		49,000	-	
M/s Al-Raidy Store			273,000			273,000	
M/s New Chato Enterprises			99,975			99,975	
M/s Mkumbi Construction Co. Limited			406,940			406,940	
M/s Stanley G. Muturi Enterprises			429,175		429,175	-	
M/s Stanley G. Muturi Enterprises			505,080		505,080	-	

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M/s Stanley G. Muturi Enterprises			18,320		18,320	-
M/s An-Noor Hardware			31,490			31,490
M/s Jonka Enterprises			238,000		238,000	-
M/s Jonka Enterprises			168,000			168,000
M/s Central Fuels & Lubricants			210,000		210,000	-
M/s Central Fuels & Lubricants			280,125		280,125	-
M/s Damunyu General Supply			741,272			741,272
M/s Seaside Motors			847,550		847,550	-
M/s Total Hospital Solutions			5,000,000		5,000,000	-
M/s KEMSA			17,221,342		17,221,342	-
M/s KEMSA			984,126		984,126	-
M/s Central Fuels & Lubricants			280,125		280,125	-
M/s Seaside Motors Ltd			128,000		128,000	-
M/s Mulabwa Enterprise Ltd			2,380,000		2,380,000	-
Central Fuel & Lubricants				306,000		306,000
Amu Water				172,000		172,000
Waseelan Investment Ltd				175,000		175,000
Witu Contractors				465,000		465,000
Kenya Medical Supplies Authority				1,305,143		1,305,143
BOC Kenya PLC				138,663		138,663
Lamahuran Investments				416,000		416,000
Elovas Limited				450,140		450,140
Mkumbi Construction Company Ltd				699,925		699,925
Stanley G. Muthuri				150,650		150,650
Indepth Scientific Ltd				570,925		570,925
Mission for Essential Drugs				253,238		253,238
Coast Plant Nurseries				1,999,920		1,999,920
<b>Sub-Total</b>			<b>46,404,320</b>	<b>7,102,604</b>	<b>43,460,945</b>	<b>10,045,979</b>

**Lamu County Executive  
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<b>Supply Of Services</b>							
M/s Star Publication Limited			125,326		125,326	-	
M/s Star Publication Limited			60,707		60,707	-	
M/s Star Publication Limited			139,213		139,213	-	
M/s Malindi Pearl Hotel			100,000		100,000	-	
M/s Abdalla Mohamed Abdalla			480,000		480,000	-	
M/s Nation Media Group			213,180		213,180	-	
M/s Star Publication Limited			85,504		85,504	-	
M/s Kenya School of Government			57,500		57,500	-	
M/s Kenya School of Law			57,500		57,500	-	
M/s Kenya National Secretaries Association			3,400		3,400	-	
M/s Samokhafa Agency			475,900		475,900	-	
M/s Baraka Travel Service			141,089			141,089	
M/s Baraka Travel Service			135,720			135,720	
M/s Baraka Travel Service			119,078			119,078	
M/s Takaful Insurance of Africa Limited			1,323,365		1,323,365	-	
M/s Lamu Destination			628,333		628,333	-	
M/s Nation Media Group			172,840			172,840	
M/s Nation Media Group			348,000		348,000	-	
M/s Nation Media Group			104,608			104,608	
M/s Nation Media Group			126,198			126,198	
M/s Nation Media Group			216,000			216,000	
M/s Nation Media Group			216,920			216,920	
M/s Creasestream Enterprises			4,707,312		4,707,312	-	
M/s Salim Mohamed Obo			264,000		264,000	-	
M/s Janruffy Universal Traders			21,000			21,000	
M/s Janruffy Universal Traders			42,000			42,000	

**Lamu County Executive  
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M/s Postal Corporation of Kenya			155,403			155,403	
M/s Lexford Investment			84,000			84,000	
M/s Zippytech Enterprises			84,000			84,000	
M/s Zippytech Enterprises			21,000			21,000	
M/s Zippytech Enterprises			63,000			63,000	
M/s Lake Kenyatta Water Users Association			94,176		94,176	-	
M/s Council of Governors			627,441		627,441	-	
M/s Council of Governors			627,440		627,440	-	
M/s Lexford Investment			21,000			21,000	
M/s Lexford Investment			63,000			63,000	
M/s Lexford Investment			21,000			21,000	
M/s Kenya Safari Lodges & Hotels			182,500		182,500	-	
M/s Marwaa General Supply			576,000		576,000	-	
M/s Asya Mohamed Abdulbar			66,000		66,000	-	
M/s Fairlane Valuers			690,000		690,000	-	
M/s Pelican Insurance Brokers (K) Ltd			947,866			947,866	
M/s Total Hospital Solutions Ltd			350,000			350,000	
M/s Lake Kenyatta Agricultural Training			156,000			156,000	
M/s Gravity Security Services			128,000			128,000	
M/s Gravity Security Services			128,000			128,000	
M/s Phillips East Africa			139,200			139,200	
M/s Transguard Security Services			256,000			256,000	
M/s Transguard Security Services			128,000			128,000	
M/s Transguard Security Services			64,000			64,000	
M/s Miriam K. Jillo			163,500		163,500	-	

**Lamu County Executive  
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M/s Fatmo Rashid Enterprises			384,000		384,000	-
M/s Fatmo Rashid Enterprises			240,000		240,000	-
M/s Fatmo Rashid Enterprises			96,000		96,000	-
M/s Fatmo Rashid Enterprises			960,000		960,000	-
M/s Msafini Mango Top-Roof			343,000		343,000	-
M/s Rocek Company Limited			960,000			960,000
M/s BOC Kenya PLC			272,303		272,303	-
M/s Seaside Motors			996,400		996,400	-
M/s Mahrus Hotel			163,500		163,500	-
M/s Lake Kenyatta Agricultural TC			187,000			187,000
M/s e-Agent Float Control Account			305,000		305,000	-
M/s Institute of Certified Public Account			70,000		70,000	-
M/s Shimasy Travel Co. Ltd			52,000		52,000	-
M/s Shimasy Travel Co. Ltd			38,500		38,500	-
Central Fuels & Lubricants				303,000		303,000
Council of Governors				334,636		334,636
Crown Motors Limited				80,000		80,000
Kareem Enterprises				726,000		726,000
Marwa General Supply				348,225		348,225
Nation Media Group				104,608		104,608
Nation Media Group				126,198		126,198
New Mahrus Rooftop Hotel				115,500		115,500
Peponi Hotel				325,400		325,400
Shimasy Travels				6,000		6,000
Shimasy Travels				6,000		6,000
Shimasy Travels				15,000		15,000

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Shimasy Travels				40,000		40,000	
Shimasy Travels				61,000		61,000	
Shimasy Travels				61,500		61,500	
Shimasy Travels				67,300		67,300	
Shimasy Travels				101,500		101,500	
Shimasy Travels				107,800		107,800	
Shimasy Travels				114,400		114,400	
Shimasy Travels				121,000		121,000	
Shimasy Travels				148,500		148,500	
Shimasy Travels				149,000		149,000	
Shimasy Travels				169,500		169,500	
Shimasy Travels				195,600		195,600	
Shimasy Travels				207,500		207,500	
Shimasy Travels				225,600		225,600	
Shimasy Travels				432,000		432,000	
Shimasy Travels				1,487,000		1,487,000	
Standard Group Limited				216,920		216,920	
Takaful Insurance				200,000		200,000	
Transguard Security Services				336,000		336,000	
University of Nairobi Enterprises & Services Ltd				40,170,000		40,170,000	
<b>Sub-Total</b>			<b>21,268,922</b>	<b>47,102,687</b>	<b>16,017,000</b>	<b>52,354,609</b>	
<b>Grand Total</b>			<b>111,769,593</b>	<b>62,481,259</b>	<b>101,173,606</b>	<b>73,077,246</b>	<b>-</b>

Lamu County Executive  
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**Summary of the Pending Bills Analysis**

CIVIL WORKS			
1	Sightway Limited	1,470,114	Construction of Tewe pasture production project
<b>Sub-Total</b>		<b>1,470,114</b>	
CONSTRUCTION OF BUILDINGS			
1	Mulabwa Enterprises	2,998,692	Proposed construction of toilet block at Mpeketoni open air market
2	Mutleen & Sons Limited	985,117	Proposed access road and gate at Majembeni market
3	Al-Awsi Kizingitini Enterprise	238,206	Construction & completion of dhow crafting shed at Kinzingitini
4	Bimspport Maintenance	1,539,519	Construction of type O dispensary at Chalaluma
5	Bilul Logistics	681,268	Construction of incinerator at Kiunga Dispensary
6	Open Yard Developers	128,180	Construction of delivery unit at Muhamarani
7	M'Big Company Ltd	367,920	Construction of perimeter wall at Mpeketoni Sub-County Hospital
8	Mulabwa Enterprises	1,500,000	Renovation of proposed laundry facility at Mpeketoni
9	Waseelan Investment Ltd	767,643	Renovation of dispensary at Shanga Rubu
<b>Sub-Total</b>		<b>9,206,545</b>	
SUPPLY OF GOODS			
1	Central Fuel & Lubricants	306,000	Supply & delivery of gasoline or petrol
2	Amu Water	172,000	Supply & delivery drinking water
3	Waseelan Investment Ltd	175,000	Supply and delivery of laptop and printer
4	Witu Contractors	465,000	Supply of office catering items
5	Tiraz Interior and Renovation Ltd	72,200	Extension cables and flash disk
6	Nyathi Agencies Ltd	89,200	Mobile phones and flash disks
7	Amu Project Limited	450,000	Staff uniform (T-Shirts)
8	Davis & Shirtliff	174,500	Purchase of water pumps
9	Al-Raidy Store	273,000	Supply of petrol, diesel and malube oil
10	New Chato Enterprises	99,975	Supply of food stuff at LCH
11	Mkumbi Construction Company Ltd	406,940	Payable for supply of food stuff
12	Damunyu General Supply	741,271	Payable for supply of food stuff

**Lamu County Executive  
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13	An-Noor Hardware	31,490	Supply of sanitary materials
14	Jonka Enterprises	168,000	Supply of tyres
15	Supakreative Enterprise Ltd	397,798	Supply of tonners
16	Supakreative Enterprise Ltd	39,000	Supply of tonners
17	Kenya Medical Supplies Authority	1,305,143	Supply of medical drugs
18	BOC Kenya PLC	138,663	Refilling of oxygen cylinders
19	Lamahuran Investments	416,000	Supply of spare parts for generator
20	Elovas Limited	450,140	Supply and delivery of food stuff at LCH
21	Mkumbi Construction Company Ltd	699,925	Supply of food stuff at Mpeketoni Sub-County Hospital
22	Stanley G. Muthuri	150,650	Supply of foodstuff to Faza Sub-County Hospital
23	Indepth Scientific Ltd	570,925	Supply of medical equipment
24	Mission for Essential Drugs	253,238	Supply of medical drugs
25	Coast Plant Nurseries	1,999,920	Supply and delivery of coconut seedlings
<b>Sub-Total</b>		<b>10,045,978</b>	
<b>SUPPLY OF SERVICES</b>			
1	University of Nairobi Enterprises & Services Ltd	40,170,000	Provision of technical execution of intervention measures to mitigate cases in the implementation of KDSP in Lamu County
2	Council of Governors	334,636	Nairobi office rent
3	Nation Media Group	172,840	Advertisement expenses
4	Nation Media Group	216,920	Advertisement expenses
5	Nation Media Group	216,000	Advertisement expenses
6	Nation Media Group	126,198	Advertisement expenses
7	Nation Media Group	104,608	Advertisement expenses
8	Peponi Hotel	325,400	Provision of catering services
9	Shimasy Travels	432,000	Provision of air travel and related services
10	Shimasy Travels	67,300	Provision of air travel and related services
11	Shimasy Travels	207,500	Provision of air travel and related services
12	Shimasy Travels	148,500	Provision of air travel and related services
13	Shimasy Travels	149,000	Provision of air travel and related services

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14	Shimasy Travels	121,000	Provision of air travel and related services
15	Shimasy Travels	114,400	Provision of air travel and related services
16	Shimasy Travels	6,000	Provision of air travel and related services
17	Shimasy Travels	107,800	Provision of air travel and related services
18	Shimasy Travels	61,500	Provision of air travel and related services
19	Shimasy Travels	169,500	Provision of air travel and related services
20	Shimasy Travels	225,600	Provision of air travel and related services
21	Shimasy Travels	40,000	Provision of air travel and related services
22	Shimasy Travels	61,000	Provision of air travel and related services
23	Shimasy Travels	15,000	Provision of air travel and related services
24	Shimasy Travels	6,000	Provision of air travel and related services
25	Shimasy Travels	1,487,000	Provision of air travel and related services
26	Shimasy Travels	195,600	Provision of air travel and related services
27	Shimasy Travels	101,500	Provision of air travel and related services
28	Baraka Travels	141,089	Provision of air travel and related services
29	Baraka Travels	135,720	Provision of air travel and related services
30	Baraka Travels	119,078	Provision of air travel and related services
31	Takaful Insurance	200,000	Provision of annual motor vehicle insurance services
32	Janruffy Universal Traders	21,000	Cleaning services for ward offices
33	Janruffy Universal Traders	42,000	Cleaning services for ward offices for August & September
34	Lexford Investment	84,000	Cleaning services for November 2019 – February 2020
35	Lexford Investment	21,000	Cleaning services for Hongwe ward office
36	Lexford Investment	63,000	Cleaning services for July-August 2019
37	Lexford Investment	21,000	Cleaning services for October 2019
38	Central Fuels & Lubricants	303,000	Repairs of motor vehicle
39	Nation Media Group	126,198	Advertisement expenses
40	Nation Media Group	104,608	Advertisement expenses
41	Standard Group Limited	216,920	Advertisement expenses

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42	Postal Corporation of Kenya	155,403	Official box rent
43	Zippytech Enterprises	84,000	Cleaning services for Nov. 2019 – Feb. 2020
44	Zippytech Enterprises	21,000	Cleaning services for Jun 2019
45	Zippytech Enterprises	63,000	Cleaning services for July 2019
46	Crown Motors Limited	80,000	Repair of motor vehicle
47	Transguard Security Services	336,000	Security services for April – June 2022
48	Kareem Enterprises	726,000	Hire of tents for 6 months
49	Total Hospital Solutions Ltd	350,000	Payment for the service – repair of theatre oxygen plant
50	Lake Kenyatta Agricultural Training Centre	156,000	Conference fee
51	Transguard Security Services	128,000	Security services at Witu Dispensary
52	Transguard Security Services	256,000	Security services at Witu Dispensary
53	Rocek Company Limited	960,000	Provision of cleaning services
54	Gravity Security Services Ltd	128,000	Provision of security guard services at Mpeketoni and Mokowe
55	Gravity Security Services Ltd	128,000	Provision of security guard services at Mpeketoni and Mokowe
56	Phillips East Africa Limited	139,200	Payable to the services carried out
57	Transguard Security Services	64,000	Security guard services
58	New Mahrus Rooftop Hotel	115,500	Provision of catering services
59	Lake Kenyatta Agriculture Training Centre	187,000	Provision of conference facilities
60	Pelican Insurance Brokers	947,866	Motor vehicle insurance
61	Marwa General Supply	348,225	Proposed site clearing at Hindi market
<b>Sub-Total</b>		<b>52,354,609</b>	
<b>Grand-Total</b>		<b>73,077,246</b>	

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**Annex 3: Analysis of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
Sub-Total			-	-	-	-	
Middle Management							
Sub-Total			-	-	-	-	
Union sable Employees							
Sub-Total			-	-	-	-	
Others ( <i>specify</i> )							
Sub-Total			-	-	-	-	
Grand Total			-	-	-	-	

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**Annex 4: Analysis of other Pending Payables**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2021-2022</b>	<b>Outstanding Balance 2020-2021</b>	<b>Comments</b>
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Amounts Due To National Govt Entities</b>							
<b>Sub-Total</b>			-	-	-	-	
<b>Amounts Due To County Govt Entities</b>							
<b>Sub-Total</b>			-	-	-	-	
<b>Amounts Due To Third Parties</b>							
<b>Sub-Total</b>			-	-	-	-	
<b>Others (Specify)</b>							
<b>Sub-Total</b>			-	-	-	-	
<b>Grand Total</b>			-	-	-	-	

**Annex 5: Analysis of Imprests and Advances**

**(a) Government Imprest**

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Abdulrahman Suleiman Mohamed</i>	30/11/2021	136,100	-	136,100
<i>Abdulrahman Suleiman Mohamed</i>	20/08/2021	30,000	-	30,000
<b><i>Total</i></b>		<b>166,100</b>	<b>-</b>	<b>166,100</b>

**(b) Salary Advance**

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<b><i>Total</i></b>		<b>-</b>	<b>-</b>	<b>-</b>

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**Annex 6: Summary of Non-Current Asset Register**

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2020-2021
Land	-	-	-	-	-
Buildings And Structures	1,427,827,509	210,850,293	-	-	<b>1,638,677,802</b>
Transport Equipment	105,859,263	58,851,130	-	-	<b>164,710,393</b>
Office Equipment, Furniture And Fittings	213,899,009	29,970,744	-	-	<b>243,869,753</b>
ICT Equipment	-	-	-	-	-
Machinery And Equipment	105,609,153	5,653,866	-	-	<b>111,263,019</b>
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	71,107,741	37,844,503	-	-	<b>108,952,244</b>
Intangible Assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	-	-	-	-	-
Work In Progress	-	-	-	-	-
<b>Total</b>	<b>1,924,302,675</b>	<b>343,170,536</b>	-	-	<b>2,267,473,211</b>

*NB: The balance as at the end of the year is the cumulative cost of all assets bought*

Lamu County Executive  
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Annex 7: Inter - Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative Amount Transferred KShs	Amount Confirmed as received KShs	Difference	Explanation
1	Lamu County Bursary Fund	50,000,000	75,000,000	-	51,400,000	176,400,000	176,400,000	-	-
2	Lamu County Emergency Fund	-	5,000,000	2,000,000	-	7,000,000	7,000,000	-	-
3	Lamu County Gender and Social Dev. Fund	-	-	-	2,000,000	2,000,000	2,000,000	-	-
4	Lamu County Youth Development Fund	-	-	-	2,000,000	2,000,000	2,000,000	-	-
5	Lamu County Persons with Disability Fund	-	-	-	2,000,000	2,000,000	2,000,000	-	-
6	LAWASCO	10,000,000	-	8,000,000	17,000,000	35,000,000	35,000,000	-	-
<b>Total</b>		<b>60,000,000</b>	<b>80,000,000</b>	<b>10,000,000</b>	<b>74,400,000</b>	<b>224,400,000</b>	<b>224,400,000</b>	<b>-</b>	<b>-</b>



Director Accounting Services  
County Executive of Lamu



Head of Fund/Project  
County Executive of Lamu

**LAMU COUNTY EXECUTIVE**  
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**Annex 8: Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
	<b>Total</b>	-	-	-	-	-

**Annex 9: Reporting of Climate Relevant Expenditures**

Name of the Organization: County Government of Lamu  
 Telephone Number: +254-715555111  
 Email Address: info@lamu.go.ke  
 Name of CEO/MD/Head: County Government of Lamu

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

**Lamu County Executive  
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**Annex 10: Disaster Expenditure Reporting Template**

Date:						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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**Annex 11: Bank Reconciliation/FO 30 Reports**

**LAMU COUNTY GOV'T - CBK LAMU COUNTY DEVELOPMENT AC NO 1000171057**

**F. O. 30**

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

**AS AT 30TH JUNE 2022**

**STATION: LAMU COUNTY**

	Sh	Sh	Sh
<b>Balance as per bank statement</b>			<b>84,750,621.55</b>
<b>Less:-</b>			
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques)</i> :			168,334,589.00
2 <i>Receipts in bank statement not recorded in cash book</i> :			-
<b>Add:-</b>			
3 <i>Payments in bank statement not in cash book</i> :			
4 <i>Receipts in cash book not recorded in bank statement</i> :			83,583,993.00
			<b>25.55</b>
<b>Balance as per Cash book</b>			<b>25.55</b>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

**Prepared by:**



Signature

A/C

Designation

15-07-2022

Date

**Checked by:**



Signature

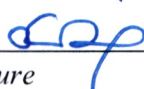
A/C

Designation

15-07-2022

Date

**Approved by:**



Signature

CO - FINANCE

Designation

11

Date

Lamu County Executive  
Annual Report and Financial Statements  
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**COUNTY GOVERNMENT OF LAMU  
DEPARTMENT OF FINANCE  
LAMU COUNTY DEVELOPMENT ACCOUNT  
PAYMENTS IN CASHBOOK NOT BANK STATEMENTS**

S/N	PAYEE	AMOUNT	DATE CLEARED
30-Jun-22	SAMOKHAFA ENTERPRISES	1,017,068.80	07/05/2022
30-Jun-22	10% Retention	119,268.05	07/05/2022
30-Jun-22	3% withholding tax	35,780.40	07/05/2022
30-Jun-22	2% withholding tax	20,563.45	07/05/2022
30-Jun-22	Mulabwa enterprises	124,238.60	07/05/2022
30-Jun-22	10% Retention	14,569.00	07/05/2022
30-Jun-22	3% withholding tax	4,370.70	07/05/2022
30-Jun-22	2% withholding tax	2,511.90	07/05/2022
30-Jun-22	MMA AND SONS LIMITED	2,195,381.00	07/05/2022
30-Jun-22	10% Retention	257,444.60	07/05/2022
30-Jun-22	3% withholding tax	77,233.40	07/05/2022
30-Jun-22	2% withholding tax	44,387.00	07/05/2022
30-Jun-22	ELOVAS LIMITED	2,386,045.35	07/05/2022
30-Jun-22	10% Retention	279,803.15	07/05/2022
30-Jun-22	3% withholding tax	83,940.95	07/05/2022
30-Jun-22	2% withholding tax	48,241.90	07/05/2022
30-Jun-22	DAVIS AND SHIRTLIFF LIMITED	3,410,753.05	07/05/2022
30-Jun-22	10% Retention	399,967.00	07/05/2022
30-Jun-22	3% withholding tax	119,990.10	07/05/2022
30-Jun-22	2% withholding tax	68,959.85	07/05/2022
30-Jun-22	SHANUSHY ENTERPRISES LTD	2,255,431.05	07/05/2022
30-Jun-22	2% withholding tax	39,568.95	07/05/2022
30-Jun-22	MTWANGU GENERAL SUPPLIES	743,605.50	07/05/2022
30-Jun-22	10% Retention	87,200.00	07/05/2022
30-Jun-22	3% withholding tax	26,160.00	07/05/2022
30-Jun-22	2% withholding tax	15,034.50	07/05/2022
30-Jun-22	DAMUNYU GENERAL SUPPLY	4,261,500.90	07/05/2022
30-Jun-22	10% Retention	499,731.20	07/05/2022
30-Jun-22	3% withholding tax	149,919.35	07/05/2022
30-Jun-22	2% withholding tax	86,160.55	07/05/2022
30-Jun-22	ELOVAS LIMITED	2,443,383.95	07/05/2022
30-Jun-22	10% Retention	286,527.05	07/05/2022
30-Jun-22	3% withholding tax	85,958.10	07/05/2022
30-Jun-22	2% withholding tax	49,401.20	07/05/2022
30-Jun-22	AL-AWSI KIZINGITINI ENTERPRISES	209,670.85	07/05/2022

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

30-Jun-22	10% Retention	24,587.35	07/05/2022
30-Jun-22	3% withholding tax	7,376.20	07/05/2022
30-Jun-22	2% withholding tax	4,239.20	07/05/2022
30-Jun-22	MAJ TRADING	972,439.65	07/05/2022
30-Jun-22	2% withholding tax	17,060.35	07/05/2022
30-Jun-22	DAMUNYU GENERAL SUPPLY	4,261,681.35	07/05/2022
30-Jun-22	10% Retention	499,752.35	07/05/2022
30-Jun-22	3% withholding tax	149,925.70	07/05/2022
30-Jun-22	2% withholding tax	86,164.20	07/05/2022
30-Jun-22	SAMOKHAFA ENTERPRISES	681,647.50	07/05/2022
30-Jun-22	10% Retention	79,934.40	07/05/2022
30-Jun-22	3% withholding tax	23,980.30	07/05/2022
30-Jun-22	2% withholding tax	13,781.80	07/05/2022
30-Jun-22	TANEEM GENERAL SUPPLIES LTD	1,392,203.05	07/05/2022
30-Jun-22	10% Retention	163,258.75	07/05/2022
30-Jun-22	3% withholding tax	48,977.65	07/05/2022
30-Jun-22	2% withholding tax	28,148.05	07/05/2022
30-Jun-22	TANEEM GENERAL SUPPLIES LTD	1,364,430.20	07/05/2022
30-Jun-22	10% Retention	160,001.95	07/05/2022
30-Jun-22	3% withholding tax	48,000.60	07/05/2022
30-Jun-22	2% withholding tax	27,586.55	07/05/2022
30-Jun-22	MULTEEN AND SONS LTD	2,641,423.05	07/05/2022
30-Jun-22	10% Retention	309,750.40	07/05/2022
30-Jun-22	3% withholding tax	92,925.10	07/05/2022
30-Jun-22	2% withholding tax	53,405.25	07/05/2022
30-Jun-22	LAMAHURAN INVESTMENT CO. LTD	1,193,370.90	07/05/2022
30-Jun-22	10% Retention	139,942.40	07/05/2022
30-Jun-22	3% withholding tax	41,982.70	07/05/2022
30-Jun-22	2% withholding tax	24,128.00	07/05/2022
30-Jun-22	WASEEHLAN INVESTMENT LTD	4,179,543.10	07/05/2022
30-Jun-22	10% Retention	490,120.30	07/05/2022
30-Jun-22	3% withholding tax	147,036.10	07/05/2022
30-Jun-22	2% withholding tax	84,503.50	07/05/2022
30-Jun-22	GEOPLAN CONSULTANTS LIMITED	1,417,793.10	07/05/2022
30-Jun-22	2% withholding tax	26,206.90	07/05/2022
30-Jun-22	5% withholding tax	76,000.00	07/05/2022
30-Jun-22	GIS LIMITED	1,492,413.80	07/05/2022
30-Jun-22	2% withholding tax	27,586.20	07/05/2022
30-Jun-22	5% withholding tax	80,000.00	07/05/2022
30-Jun-22	SPATIAL MILESTONE (K) LTD	3,862,740.00	07/05/2022
30-Jun-22	2% withholding tax	71,400.00	07/05/2022

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

30-Jun-22	5% withholding tax	207,060.00	07/05/2022
30-Jun-22	SPATIAL MILESTONE (K) LTD	2,700,672.00	07/05/2022
30-Jun-22	2% withholding tax	49,920.00	07/05/2022
30-Jun-22	5% withholding tax	144,768.00	07/05/2022
30-Jun-22	SPATIAL MILESTONE (K) LTD	4,330,164.00	07/05/2022
30-Jun-22	2% withholding tax	80,040.00	07/05/2022
30-Jun-22	5% withholding tax	232,116.00	07/05/2022
30-Jun-22	SPATIAL MILESTONE (K) LTD	2,700,672.00	07/05/2022
30-Jun-22	2% withholding tax	49,920.00	07/05/2022
30-Jun-22	5% withholding tax	144,768.00	07/05/2022
30-Jun-22	JITOKESHA ENTERPRISES	2,766,208.80	07/05/2022
30-Jun-22	10% Retention	324,383.55	07/05/2022
30-Jun-22	3% withholding tax	97,315.05	07/05/2022
30-Jun-22	2% withholding tax	55,928.20	07/05/2022
30-Jun-22	M.H YOUNG CONSRUCTION CO. LTD	4,218,187.55	07/05/2022
30-Jun-22	10% Retention	494,652.00	07/05/2022
30-Jun-22	3% withholding tax	148,395.60	07/05/2022
30-Jun-22	2% withholding tax	85,284.85	07/05/2022
30-Jun-22	NDOJIBU INVESTMENTS LTD	7,863,726.05	07/05/2022
30-Jun-22	10% Retention	922,151.45	07/05/2022
30-Jun-22	3% withholding tax	276,645.45	07/05/2022
30-Jun-22	2% withholding tax	158,991.65	07/05/2022
30-Jun-22	NDOJIBU INVESTMENTS LTD	5,748,864.40	07/05/2022
30-Jun-22	10% Retention	674,149.10	07/05/2022
30-Jun-22	3% withholding tax	202,244.70	07/05/2022
30-Jun-22	2% withholding tax	116,232.60	07/05/2022
30-Jun-22	ELOVAS LIMITED	1,790,859.50	07/07/2022
30-Jun-22	10% Retention	210,007.80	07/07/2022
30-Jun-22	3% withholding tax	63,002.35	07/07/2022
30-Jun-22	2% withholding tax	36,208.25	07/07/2022
30-Jun-22	DAMUNYU GENERAL SUPPLY	8,725,374.00	07/07/2022
30-Jun-22	10% Retention	1,023,193.90	07/07/2022
30-Jun-22	3% withholding tax	306,958.15	07/07/2022
30-Jun-22	2% withholding tax	176,412.75	07/07/2022
30-Jun-22	SIGHTWAY LIMITED	639,002.70	07/07/2022
30-Jun-22	10% Retention	74,933.60	07/07/2022
30-Jun-22	3% withholding tax	22,480.10	07/07/2022
30-Jun-22	2% withholding tax	12,919.60	07/07/2022
30-Jun-22	DAVIS AND SHIRTLIFF LIMITED	10,903,665.10	07/07/2022
30-Jun-22	10% Retention	1,278,634.40	07/07/2022
30-Jun-22	3% withholding tax	383,590.30	07/07/2022

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

30-Jun-22	2% withholding tax	220,454.20	07/07/2022
30-Jun-22	SIGHTWAY LIMITED	776,769.30	07/07/2022
30-Jun-22	10% Retention	91,089.00	07/07/2022
30-Jun-22	3% withholding tax	27,326.70	07/07/2022
30-Jun-22	2% withholding tax	15,705.00	07/07/2022
30-Jun-22	LAMAHURAN INVESTMENT CO. LTD	2,947,981.05	07/07/2022
30-Jun-22	2% withholding tax	51,718.95	07/07/2022
30-Jun-22	LAMAHURAN INVESTMENT CO. LTD	1,279,086.75	07/06/2022
30-Jun-22	10% Retention	149,994.00	07/06/2022
30-Jun-22	3% withholding tax	44,998.20	07/06/2022
30-Jun-22	2% withholding tax	25,861.05	07/06/2022
30-Jun-22	SIGHTWAY LIMITED	4,253,377.00	07/07/2022
30-Jun-22	10% Retention	498,778.55	07/07/2022
30-Jun-22	3% withholding tax	149,633.55	07/07/2022
30-Jun-22	2% withholding tax	85,996.30	07/07/2022
30-Jun-22	MULABWA ENTERPRISES	2,557,972.30	07/07/2022
30-Jun-22	10% Retention	299,964.40	07/07/2022
30-Jun-22	3% withholding tax	89,989.30	07/07/2022
30-Jun-22	2% withholding tax	51,718.00	07/07/2022
30-Jun-22	LAMU DESTINATION	2,751,724.15	07/07/2022
30-Jun-22	2% withholding tax	48,275.85	07/07/2022
30-Jun-22	DAMUNYU GENERAL SUPPLY	8,137,050.40	07/07/2022
30-Jun-22	10% Retention	954,203.25	07/07/2022
30-Jun-22	3% withholding tax	286,260.95	07/07/2022
30-Jun-22	2% withholding tax	164,517.80	07/07/2022
30-Jun-22	TANEEM GENERAL SUPPLIES LTD	8,097,782.85	07/07/2022
30-Jun-22	10% Retention	949,598.50	07/07/2022
30-Jun-22	3% withholding tax	284,879.55	07/07/2022
30-Jun-22	2% withholding tax	163,723.85	07/07/2022
30-Jun-22	TANEEM GENERAL SUPPLIES LTD	3,410,821.95	07/07/2022
30-Jun-22	10% Retention	399,975.10	07/07/2022
30-Jun-22	3% withholding tax	119,992.50	07/07/2022
30-Jun-22	2% withholding tax	68,961.20	07/07/2022
30-Jun-22	SAMOKHAFA ENTERPRISES	2,133,287.50	07/07/2022
30-Jun-22	10% Retention	250,163.10	07/07/2022
30-Jun-22	3% withholding tax	75,048.95	07/07/2022
30-Jun-22	2% withholding tax	43,131.55	07/07/2022
30-Jun-22	TANEEM GENERAL SUPPLIES LTD	1,905,448.45	07/07/2022
30-Jun-22	10% Retention	223,445.25	07/07/2022
30-Jun-22	3% withholding tax	67,033.55	07/07/2022
30-Jun-22	2% withholding tax	38,525.05	07/07/2022

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

30-Jun-22	TANEEM GENERAL SUPPLIES LTD	1,717,566.75	07/07/2022
30-Jun-22	10% Retention	201,413.00	07/07/2022
30-Jun-22	3% withholding tax	60,423.90	07/07/2022
30-Jun-22	2% withholding tax	34,726.40	07/07/2022
30-Jun-22	KIBO AFRICA LTD	1,611,724.15	07/07/2022
30-Jun-22	2% withholding tax	28,275.85	07/07/2022
30-Jun-22	MULABWA ENTERPRISES	1,108,190.85	07/07/2022
30-Jun-22	10% Retention	129,953.65	07/07/2022
30-Jun-22	3% withholding tax	38,986.10	07/07/2022
30-Jun-22	2% withholding tax	22,405.80	07/07/2022
30-Jun-22	COAST PLANT NURSERIES	999,960.00	07/07/2022
30-Jun-22	ADDY HLDINGS LTD	905,464.20	07/07/2022
30-Jun-22	10% Retention	106,180.60	07/07/2022
30-Jun-22	3% withholding tax	31,854.20	07/07/2022
30-Jun-22	2% withholding tax	18,307.00	07/07/2022
30-Jun-22	AL-AWSI KIZINGITINI ENTERPRISES	549,668.80	07/07/2022
30-Jun-22	10% Retention	64,457.70	07/07/2022
30-Jun-22	3% withholding tax	19,337.30	07/07/2022
30-Jun-22	2% withholding tax	11,113.40	07/07/2022
30-Jun-22	MTWANGU GENERAL SUPPLIES	521,069.65	07/07/2022
30-Jun-22	10% Retention	61,104.00	07/07/2022
30-Jun-22	3% withholding tax	18,331.20	07/07/2022
30-Jun-22	2% withholding tax	10,535.15	07/07/2022
30-Jun-22	NDOJIBU INVESTMENTS LTD	1,682,846.85	07/07/2022
30-Jun-22	10% Retention	197,341.50	07/07/2022
30-Jun-22	3% withholding tax	59,202.45	07/07/2022
30-Jun-22	2% withholding tax	34,024.40	07/07/2022
30-Jun-22	MTWANGU GENERAL SUPPLIES	4,263,738.85	07/07/2022
30-Jun-22	10% Retention	499,993.65	07/07/2022
30-Jun-22	3% withholding tax	149,998.10	07/07/2022
30-Jun-22	2% withholding tax	86,205.80	07/07/2022
	<b>TOTAL</b>	<b>168,334,589.00</b>	

**LAMU COUNTY GOVERNMENT  
DEPARTMENT OF FINANCE  
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT**

DATE	DESCRIPTION	AMOUNT	DATE RECEIVED
30-Jun-22	LAMU/DEV/2021-22/17	39,231,155.00	07/05/2022
30-Jun-22	LAMU/DEV/2021-22/15	44,352,838.00	07/05/2022
	<b>TOTAL</b>	<b>83,583,993.00</b>	

LAMU COUNTY CBK DEPOSIT A/C 1000242857

F. O. 30

REPUBLIC OF KENYA  
BANK RECONCILIATION

AS AT 30TH JUNE 2022

STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					81,494,451.65
Less:-					
1 Payments in cash book not in bank statement (Unrepresented Cheques) :					-
2 Receipts in bank statement not recorded in cash book :					
					-
Add:-					
3 Payments in bank statement not in cash book :					-
4 Receipts in cash book not recorded in bank statement :					
					13,937,034.50

Balance as per Cash book

95,431,486.15

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by:



Signature

AIC

Designation

15-07-2022

Date

Checked by:



Signature

AIC

Designation

15-07-2022

Date

Approved by:



Signature

CO-FINANCE

Designation

15-07-2022

Date

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

**RECEIPTS IN CASHBOOK NOT IN BANK STATEMENTS**

<b>S/N</b>	<b>PAYEE</b>	<b>AMOUNT</b>	<b>DATE CLEARED</b>
1	SAMOKHAFA ENTERPRISES	119,268.05	07/05/2022
2	MULABWA ENTERPRISES	14,569.00	07/05/2022
3	MMA AND SONS LIMITED	257,444.60	07/05/2022
4	ELOVAS LIMITED	279,803.15	07/05/2022
5	DAVIS AND SHIRTLIFF LIMITED	399,967.00	07/05/2022
6	MTWANGU GENERAL SUPPLIES	87,200.00	07/05/2022
7	DAMUNYU GENERAL SUPPLY	499,731.20	07/05/2022
8	ELOVAS LIMITED	286,527.05	07/05/2022
9	AL-AWSI KIZIZNGITINI ENTERPRISES	24,587.35	07/05/2022
10	DAMUNYU GENERAL SUPPLY	499,752.35	07/05/2022
11	SAMOKHAFA ENTERPRISES	79,934.40	07/05/2022
12	TANEEM GENERAL SUPPLIES LTD	163,258.75	07/05/2022
13	TANEEM GENERAL SUPPLIES LTD	160,001.95	07/05/2022
14	MULTEEN AND SONS LTD	309,750.40	07/05/2022
15	LAMAHURAN INVESTMENT CO. LTD	139,942.40	07/05/2022
16	WASEEHLAN INVESTMENT LTD	490,120.30	07/05/2022
17	WAASO CONSTRUCTION	437,391.00	07/05/2022
18	TANEEM GENERAL SUPPLIES LTD	949,598.50	07/05/2022
19	TANEEM GENERAL SUPPLIES LTD	152,239.20	07/05/2022
20	JITOKESHA ENTERPRISES	324,383.55	07/05/2022
21	M.H YOUNG CONSTRUCTION CO. LTD	494,652.00	07/05/2022
22	NDOJIBU INVESTMENT	922,151.45	07/05/2022
23	NDOJIBU INVESTMENT	674,149.10	07/05/2022
24	ELOVAS LIMITED	210,007.80	07/07/2022
25	DAMUNYU GENERAL SUPPLY	1,023,193.90	07/07/2022
26	SIGHTWAY LIMITED	74,933.60	07/07/2022
27	DAVIS AND SHIRTLIFF LIMITED	1,278,634.40	07/07/2022
28	SIGHTWAY LIMITED	91,089.00	07/07/2022
29	LAMAHURAN INVESTMENT CO. LTD	149,994.00	07/07/2022
30	SIGHTWAY LIMITED	498,778.55	07/07/2022
31	MULABWA ENTERPRISES	299,964.40	07/07/2022
32	DAMUNYU GENERAL SUPPLY	909,982.20	07/07/2022
33	TANEEM GENERAL SUPPLIES LTD	399,975.10	07/07/2022
34	SAMOKHAFA ENTERPRISES	250,163.10	07/07/2022
35	TANEEM GENERAL SUPPLIES LTD	223,445.25	07/07/2022
36	TANEEM GENERAL SUPPLIES LTD	201,413.00	07/07/2022
37	MULABWA ENTERPRISES	129,953.65	07/07/2022
38	ADDY HOLDING LTD	106,180.60	07/07/2022
39	AL-AWSI KIZIZNGITINI ENTERPRISES	64,457.70	07/07/2022
40	MTWANGU GENERAL SUPPLIES	61,104.00	07/07/2022
41	NDOJIBU INVESTMENT	197,341.50	07/07/2022

Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.

TOTAL	13,937,034.50
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LAMU COUNTY GOV'T - CBK KENYA CLIMATE SMART AC NO 1000365757

F. O. 30

REPUBLIC OF KENYA  
BANK RECONCILIATION

AS AT 30TH JUNE 2022

STATION: LAMU COUNTY

	Sh	Sh	Sh
<b>Balance as per bank statement</b>			<b>14,272,653.65</b>
<b>Less:-</b>			
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques) :</i>			18,582,837.65
2 <i>Receipts in bank statement not recorded in cash book :</i>			
<b>Add:-</b>			
3 <i>Payments in bank statement not in cash book :</i>			
4 <i>Receipts in cash book not recorded in bank statement :</i>			5,012,085.00
<b>Balance as per Cash book</b>			<b>701,901.00</b>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

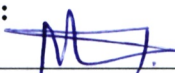
Prepared by:

  
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Signature

*A/c*  
\_\_\_\_\_  
Designation

*15-07-2022*  
\_\_\_\_\_  
Date


Checked by:

  
\_\_\_\_\_  
Signature

*A/c*  
\_\_\_\_\_  
Designation

*15-07-2022*  
\_\_\_\_\_  
Date

Approved by:

  
\_\_\_\_\_  
Signature

*CO-FINANCE*  
\_\_\_\_\_  
Designation

*11*  
\_\_\_\_\_  
Date

Lamu County Executive  
 Annual Report and Financial Statements  
 For the year ended June 30, 2022.

COUNTY GOVERNMENT OF LAMU  
 DEPARTMENT OF FINANCE

<b>UNPRESENTED FOR THE MONTH OF JUNE 2022</b>		
<b>DATE</b>	<b>PAYEE</b>	<b>AMOUNT</b>
30 June 2022	2% WHVAT	2,565.00
30 June 2022	2% WHVAT	4,722.40
30 June 2022	2% WHVAT	108,665.60
30 June 2022	KITUI COUNTY TEXTILE CENTER	146,205.00
30 June 2022	MAJ TRADING LIMITED	269,177.60
30 June 2022	CENTRAL FUEL	1,847,334.40
30 June 2022	LAMU COUNTY KCAP	3,056,084.00
30 June 2022	LAMU COUNTY KCAP	13,148,083.65
	<b>TOTAL</b>	<b>18,582,837.65</b>

<b>RECIEPT IN CASHBOOK NOT IN BANK STATEMENT FOR THE MONTH OF JUNE 2022</b>		
<b>DATE</b>	<b>PAYEE</b>	<b>AMOUNT</b>
30 June 2022	ACCOUNT TRANSFER	5,012,085.00
	<b>TOTAL</b>	<b>5,012,085.00</b>

LAMU COUNTY GOV'T - CBK LAMU COUNTY VILLAGE POLYTECHNIC ACCOUNT  
1000367202

F. O. 30

REPUBLIC OF KENYA  
BANK RECONCILIATION

AS AT 30TH JUNE 2022


STATION: LAMU  
COUNTY

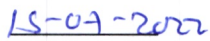
	Sh	Sh	Sh
Balance as per bank statement			2.45
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques)			
2 Receipts in bank statement not recorded in cash book			
Add:-			
3 Payments in bank statement not in cash book			
4 Receipts in cash book not recorded in bank statement			
Balance as per Cash book			<u>2.45</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by:


  
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Signature


  
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Designation

  
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Date

Checked by:

  
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Signature


  
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Date

Approved by:

  
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Designation

  
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Date

LAMU COUNTY GOV'T - CBK LAMU COUNTY KENYA DEVOLUTION SUPPORT  
PROGRAMME 1000371242

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			76,534,906.00
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			31,232,400.00
2 Receipts in bank statement not recorded in cash book :			
Add:-			
3 Payments in bank statement not in cash book :			
4 Receipts in cash book not recorded in bank statement :			
Balance as per Cash book			<u>45,302,506.00</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

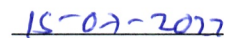
Prepared by:



Signature



Designation



Date

Checked by:



Signature

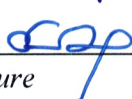


Designation



Date

Approved by:



Signature



Designation



Date

Lamu County Executive  
 Annual Report and Financial Statements  
 For the year ended June 30, 2022.

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COUNTY GOVERNMENT OF LAMU  
 KENYA DEVOLUTION SUPPORT PROGRAMME

**UNPRESENTED FOR THE MONTH OF JUNE 2021**

<b>DATE</b>	<b>PAYEE</b>	<b>VCH NO</b>	<b>AMOUNT</b>
30/06/2022	Marwaa General Supplies	1	1,940,948.30
	2% Withholding VAT		34,051.70
30/06/2022	Lamu Destination Enterprise	2	1,473,744.85
	2% Withholding VAT		25,855.15
30/06/2022	Maj Trading Ltd	3	960,941.40
	2% Withholding VAT		16,858.60
30/06/2022	University of Nairobi	4	24,979,275.85
	5% Withholding		1,339,000.00
	2% Withholding VAT		461,724.15
<b>Total Payments</b>			<b>31,232,400.00</b>

LAMU COUNTY GOV'T - CBK LAMU COUNTY FUEL LEVY ACCOUNT 1000247177

F. O. 30

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

AS AT 30TH JUNE 2022

STATION: LAMU COUNTY

	Sh	Sh	Sh
<b>Balance as per bank statement</b>			8,631,793.90
<b>Less:-</b>			
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques)</i> :			
2 <i>Receipts in bank statement not recorded in cash book</i> :			
<b>Add:-</b>			
3 <i>Payments in bank statement not in cash book</i> :			
4 <i>Receipts in cash book not recorded in bank statement</i> :			
<b>Balance as per Cash book</b>			<u>8,631,793.90</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.


**Prepared by:**

  
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Signature

*A/c*  
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Designation

*15-07-2022*  
\_\_\_\_\_  
Date


**Checked by:**

  
\_\_\_\_\_  
Signature

*A/c*  
\_\_\_\_\_  
Designation

*15-07-2022*  
\_\_\_\_\_  
Date

**Approved by:**

  
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Signature

*Co-Finance*  
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Designation

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Date

LAMU COUNTY GOV'T - CB LAMU COUNTY COVID-19 RESPONSE 1000457414

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION


AS AT 30TH JUNE 2022

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			
Less:-			2,839,717.00
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			
2 Receipts in bank statement not recorded in cash book :			
Add:-			
3 Payments in bank statement not in cash book :			
4 Receipts in cash book not recorded in bank statement :			
Balance as per Cash book			<u>2,839,717.00</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by:

  
Signature

HC  
Designation

15-07-2022  
Date

Checked by:

  
Signature

AIC  
Designation

15-07-2022  
Date

Approved by:

  
Signature

CO - FINANCE  
Designation

11  
Date

LAMU COUNTY GOV'T - CBK LAMU COUNTY KENYA -ASDSP II ACCOUNT  
1000365765

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022

STATION: LAMU  
COUNTY

	Sh	Sh	Sh
<b>Balance as per bank statement</b>			<b>15,382,313.00</b>
<b>Less:-</b>			
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques)</i> :			15,382,313.00
2 <i>Receipts in bank statement not recorded in cash book</i> :			
<b>Add:-</b>			
3 <i>Payments in bank statement not in cash book</i> :			
4 <i>Receipts in cash book not recorded in bank statement</i> :			
<b>Balance as per Cash book</b>			-

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by:

Signature

Designation

Date

Checked by:

Signature

Designation

Date

Approved by:

Signature

Designation

Date

Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.

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<b>UNPRESENTED FO THE MONTH OF JUNE 2022</b>			
<b>DATE</b>	<b>PAYEE</b>	<b>VCH NO.</b>	<b>AMOUNT</b>
30/06/2022	LAMU COUNTY ASDSP II	2	2,500,000.00
			7,382,313.00
			5,500,000.00
	<b>TOTAL</b>		<b>15,382,313.00</b>

LAMU COUNTY GOV'T - CBK LAMU COUNTY SPECIAL PURPOSE ACCOUNT  
1000268263

F. O. 30

REPUBLIC OF KENYA  
BANK RECONCILIATION

AS AT 30TH JUNE 2022

STATION: LAMU COUNTY

Balance as per bank statement

Less:-

- 1 *Payments in cash book not in bank statement (Unrepresented Cheques)* :
- 2 *Receipts in bank statement not recorded in cash book* :

Add:-

- 3 *Payments in bank statement not in cash book* :
- 4 *Receipts in cash book not recorded in bank statement* :

Sh	Sh	Sh
		81,317,532.55
		24,698,361.10

Balance as per Cash book

56,619,171.45

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by:





15-07-2022

Signature

Designation

Date

Checked by:





15-07-2022

Signature

Designation

Date

Approved by:



CO - FINANCE

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Signature

Designation

Date



LAMU COUNTY GOV'T - CBK LAMU COUNTY KENYA URBAN INSTITUTIONAL  
PROGRAMME ACCOUNT (UIG) 1000419008

F. O. 30

REPUBLIC OF KENYA

**BANK RECONCILIATION**

AS AT 30TH JUNE 2022

STATION: LAMU COUNTY

Balance as per bank statement

Less:-

- 1 Payments in cash book not in bank statement (Unrepresented Cheques) :
- 2 Receipts in bank statement not recorded in cash book :

Add:-

- 3 Payments in bank statement not in cash book :
- 4 Receipts in cash book not recorded in bank statement :

Sh		Sh		Sh
				-

Balance as per Cash book

-

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by:



Signature



Designation

15-07-2022

Date

Checked by:



Signature

A/C

Designation

15-07-2022

Date

Approved by:



Signature

CO-FINANCE

Designation

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Date

REPUBLIC OF KENYA

**BANK RECONCILIATION**

AS AT 30TH JUNE 2022

STATION: LAMU  
COUNTY

	Sh	Sh	Sh
<b>Balance as per bank statement</b>			<b>104,534,107.00</b>
<b>Less:-</b>			
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques)</i>	:		142,799,377.25
2 <i>Receipts in bank statement not recorded in cash book</i>	:		-
<b>Add:-</b>			
3 <i>Payments in bank statement not in cash book</i>	:		
4 <i>Receipts in cash book not recorded in bank statement</i>	:		48,347,147.50
<b>Balance as per Cash book</b>			<b><u>10,081,877.25</u></b>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

**Prepared by:**

  
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Signature

*A/C*  
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Designation

*15-01-2022*  
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Date

**Checked by:**

  
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Signature

*A/C*  
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Designation

*15-01-2022*  
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Date

**Approved by:**

  
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Signature

*CO-FINANCE*  
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Designation

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Date

Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.

UNPRESENTED IN THE MONTH OF JUNE 2022			
DATE	TO WHOM PAID	CB VOUCHE R NO	BANK
27/06/2022	ABDALLA RASHID	7515	6,300.00
27/06/2022	ALBERT M. KARIUKI	7684	15,000.00
30/06/2022	SALMA OMAR	7833	111,750.00
30/06/2022	LAMU DESTINATION	7834	98,275.85
30/06/2022	WITHHOLDING TAX		1,724.15
30/06/2022	MFI DOCUMENTS SOLUTIONS	7835	410,400.00
30/06/2022	WITHHOLDING TAX		7,200.00
30/06/2022	HUSNA ABDALLAH	7836	81,160.00
30/06/2022	ANDREW WAWERU	7837	89,000.00
30/06/2022	AHMED OLOW	7838	80,650.00
30/06/2022	BENSON CHARO KAZUNGU	7839	16,800.00
30/06/2022	FAHIMA ARAFAT	7840	67,200.00
30/06/2022	ALI SHEYUMBE	7841	24,170.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7842	81,765.50
30/06/2022	WITHHOLDING TAX		1,434.50
30/06/2022	TANEEM GENERALS SUPPLIERS	7843	173,948.30
30/06/2022	WITHHOLDING TAX		3,051.70
30/06/2022	FAHIMA ARAFAT	7844	57,400.00
30/06/2022	ABUZAHY GENERAL SUPPLY	7846	37,639.65
30/06/2022	WITHHOLDING TAX		660.35
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7847	353,793.10
30/06/2022	WITHHOLDING TAX		6,206.90
30/06/2022	PERIS LYDIAH	7849	6,300.00
30/06/2022	HUSNA ABDALLAH	7850	48,000.00
30/06/2022	ALI GHALIB	7851	30,600.00
30/06/2022	HUSSEIN BONEYA	7852	44,600.00
30/06/2022	AHMED OLOW	7853	327,600.00
30/06/2022	HUSNA ABDALLA	7854	202,600.00
30/06/2022	SALMA OMAR	7855	103,800.00
30/06/2022	HAMID FUAD	7856	12,600.00
30/06/2022	ANDREW WAWERU	7857	87,000.00
30/06/2022	AHMED OLOW	7858	70,200.00
30/06/2022	EDWIN KARANJA	7859	39,000.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	7860	610,111.45
30/06/2022	WITHHOLDING TAX		35,888.55

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

30/06/2022	CENTRAL FUELS & LUBRICANTS	7861	185,111.20
30/06/2022	WITHHOLDING TAX		10,888.80
30/06/2022	FRIDRICK MWIRIGI-PETER NDICHU	7862	13,170.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	7863	141,666.75
30/06/2022	WITHHOLDING TAX		8,333.25
30/06/2022	PAUL K. THAIRU	7864	37,800.00
30/06/2022	ATHMAN A KHERI	7865	34,000.00
30/06/2022	LAMU COUNTY BURSARY	7866	680,000.00
30/06/2022	ATHMAN A KHERI	7867	21,000.00
30/06/2022	DAN MUNJARU-ATHMAN A. KHERI	7868	7,350.00
30/06/2022	CMC MOTORS GROUP	7869	97,705.85
30/06/2022	WITHHOLDING TAX		1,714.15
30/06/2022	CENTRAL FUELS & LUBRICANTS	7870	498,591.40
30/06/2022	WITHHOLDING TAX		29,328.60
30/06/2022	KENYA POWER	7871	30,000.00
30/06/2022	NATION MEDIA	7872	108,300.00
30/06/2022	WITHHOLDING TAX		1,900.00
30/06/2022	OMAR HADAD	7873	21,300.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	7874	287,677.95
30/06/2022	WITHHOLDING TAX		16,922.00
30/06/2022	UMMU AYDARUS	7875	196,551.70
30/06/2022	WITHHOLDING TAX		3,448.30
30/06/2022	SAFARICOM LIMITED	7876	150,000.00
30/06/2022	ERTUGRUL ENTERPRISES	7877	272,715.50
30/06/2022	WITHHOLDING TAX		4,784.50
30/06/2022	FUHEYD ENTERPRISES	7878	68,449.15
30/06/2022	WITHHOLDING TAX		1,200.85
30/06/2022	FUHEYD ENTERPRISES	7879	1,166,337.95
30/06/2022	WITHHOLDING TAX		20,462.05
30/06/2022	CENTRAL FUELS & LUBRICANTS	7880	462,778.05
30/06/2022	WITHHOLDING TAX		27,221.95
30/06/2022	OMAR HADAD	7881	22,440.00
30/06/2022	AMU WATER-SALMA YUSUF	7882	48,000.00
30/06/2022	GROW DESK LIMITED	7883	142,500.00
30/06/2022	SALIM MOHAMMED ALI	7884	43,335.00
30/06/2022	SALMA YUSUF	7885	10,000.00
30/06/2022	KUPONA ENTERPRISE	7886	794,083.70
30/06/2022	WITHHOLDING TAX		13,931.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7887	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

30/06/2022	CENTRAL FUELS & LUBRICANTS	7888	662,905.95
30/06/2022	WITHHOLDING TAX		38,994.05
30/06/2022	DAMUNYU GENERAL SUPPLY	7889	2,229,700.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	7890	1,957,834.50
30/06/2022	WITHHOLDING TAX		115,165.50
30/06/2022	ALBERT M. KARIUKI	7891	13,000.00
30/06/2022	PATRICK KINYANJUI-ALBERT KARIUKI	7892	43,000.00
30/06/2022	PATRICK KINYANJUI-ALBERT KARIUKI	7893	5,500.00
30/06/2022	MUHDHAR NOOR-ALBERT KARIUKI	7894	12,600.00
30/06/2022	NICHOLAS MURITHI-ALBERT KARIUKI	7895	12,600.00
30/06/2022	BIDAN WAINAINA MACHARIA	7896	25,400.00
30/06/2022	JULIUS KAMAU	7897	12,750.00
30/06/2022	ABDULREHMAN YUSUF	7899	14,250.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	7900	2,809,723.85
30/06/2022	WITHHOLDING TAX		165,276.15
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7901	110,462.05
30/06/2022	WITHHOLDING TAX		1,937.65
30/06/2022	TANWEER GENERAL	7902	217,975.85
30/06/2022	WITHHOLDING TAX		3,824.15
30/06/2022	PATRICK L MBAGA	7903	38,500.00
30/06/2022	MARWAA GENERAL SUPPLIES	7904	1,150,000.00
30/06/2022	POSTAL CORPORATION	7905	9,450.00
30/06/2022	GICHOHI MATHENGE	7906	11,900.00
30/06/2022	AMOS OKELLO	7907	49,500.00
30/06/2022	PATRICK KINYANJUI-ALBERT KARIUKI	7908	3,500.00
30/06/2022	PETER NJUGUNA	7909	9,350.00
30/06/2022	FATUMA SAID KOMBO	7910	18,500.00
30/06/2022	GICHOHI MATHENGE	7911	45,000.00
30/06/2022	MARYAM ABDALLA	7912	392,040.00
30/06/2022	WITHHOLDING TAX		43,560.00
30/06/2022	MARY WAMAITHA-PAUL KIHU MAINA	7913	17,600.00
30/06/2022	LAMU WATER & SEWAGE COMPANY LTD	7914	1,650,000.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	7915	960,406.00
30/06/2022	WITHHOLDING TAX		56,493.90
30/06/2022	KENYA POWER	7916	4,008,000.00
30/06/2022	SARRY	7917	183,775.80
30/06/2022	WITHHOLDING TAX		3,224.15
30/06/2022	SHORTPATH SOLUTUONS	7918	48,645.55
30/06/2022	WITHHOLDING TAX		853.45
30/06/2022	DIVID BAYA	7919	75,000.00

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

30/06/2022	FAHIMA ARAFAT	7920	35,600.00
30/06/2022	ALREADY STORE	7921	183,775.80
30/06/2022	WITHHOLDING TAX		3,224.15
30/06/2022	ADEQUATE BOOKSTORE & PROFESSIONAL SERVICES	7922	78,620.70
30/06/2022	WITH HOLDING TAX		1,379.30
30/06/2022	BIN AFFAN GENERAL	7923	231,931.05
30/06/2022	WITHHOLDING TAX		4,068.95
30/06/2022	ADEQUATE BOOKSTORE & PROFESSIONAL SERVICES	7924	400,483.95
30/06/2022	WITH HOLDING TAX		7,026.05
30/06/2022	FAIR DEAL FURNITURE LTD	7925	557,052.15
30/06/2022	WITH HOLDING TAX		9,772.85
30/06/2022	TANWEER GENERAL SUPPLY	7926	342,982.75
30/06/2022	WITHHOLDING TAX		6,017.25
30/06/2022	ABUZAHI GENERAL SUPPLY	7927	174,931.05
30/06/2022	WITH HOLDING TAX		3,068.95
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7928	134,292.00
30/06/2022	WITH HOLDING TAX		2,356.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	7929	425,000.25
30/06/2022	WITHHOLDING TAX		24,999.75
30/06/2022	TANEEM GENERAL SUPPLY	7930	810,775.85
30/06/2022	WITH HOLDING TAX		14,224.15
30/06/2022	NARGIS HALIMA KWEYU	7931	30,000.00
30/06/2022	KHADIJA ABDULAZIZ	7932	82,000.00
30/06/2022	MOHAMED OMAR MOHAMED	7933	45,300.00
30/06/2022	JUSTINE DUME	7934	25,000.00
30/06/2022	JUSTINE DUME	7935	45,000.00
30/06/2022	NARGIS HALIMA KWEYU	7936	505.00
30/06/2022	NARGIS HALIMA KWEYU	7937	9,000.00
30/06/2022	MARY MUNGAI	7938	228,000.00
30/06/2022	ABDU GODANA DAE	7939	25,200.00
30/06/2022	TAUHIDA MOHAMED	7940	10,500.00
30/06/2022	WILSON KENGA MWASHANGI	7941	7,350.00
30/06/2022	AHMED TWALIB	7942	109,200.00
30/06/2022	UBA BABU MWINYI	7943	84,000.00
30/06/2022	JOHN MUNGAI	7944	126,000.00
30/06/2022	DIXON ONYANG'	7945	58,000.00
30/06/2022	NARGIS HALIMA KWEYU	7946	16,200.00
30/06/2022	DIXON ONYANG'	7947	32,100.00

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

30/06/2022	ALI OMAR KALE	7948	52,500.00
30/06/2022	ADIL ALAMIN	7949	165,000.00
30/06/2022	MOHAMED OMAR	7950	145,000.00
30/06/2022	ABDURAB FARAJ MOHAMED	7951	9,800.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	7952	377,778.00
30/06/2022	WITHHOLDING TAX		22,222.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7953	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7954	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7955	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7956	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7957	684,000.00
30/06/2022	WITHHOLDING TAX		12,000.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7958	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7959	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	7961	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00
30/06/2022	TOYOTA KENYA LIMITED	7962	39,506.90
30/06/2022	WITH HOLDING TAX		693.10
30/06/2022	KENYA POWER	7963	100,000.00
30/06/2022	NARGIS HALIMA KWEYU	7964	5,600.00
30/06/2022	FAHIMA ARAPHAT	7965	67,900.00
30/06/2022	NARGIS HALIMA KWEYU	7966	5,400.00
30/06/2022	ALI OMAR KALE	7967	18,750.00
30/06/2022	JUSTINE DUME	7968	42,000.00
30/06/2022	DIXON ONYANG'	7969	4,200.00
30/06/2022	FADHIL MAAMUN	7970	99,000.00
30/06/2022	MWALIM MSHAM	7971	150,000.00
30/06/2022	SOUL AL-KASHA	7972	124,080.00
30/06/2022	FADHIL MAAMUN	7973	42,000.00
30/06/2022	ABDU GODANA DAE	7974	42,000.00
30/06/2022	NARGIS HALIMA KWEYU	7975	2,000.00
30/06/2022	MOHAMED ABBAS ABUBAKAR	7976	56,000.00
30/06/2022	FADHIL ALI	7977	67,200.00
30/06/2022	STEVE NYAMILA	7978	10,500.00

**Lamu County Executive  
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30/06/2022	MOHAMED ABBAS ABUBAKAR	7979	11,600.00
30/06/2022	ABDU GODANA DAE	7980	67,200.00
30/06/2022	ALI GHALIB	7981	99,900.00
30/06/2022	MOHAMED ABBAS ABUBAKAR	7982	33,600.00
30/06/2022	MOHAMED OMAR	7983	28,000.00
30/06/2022	HASHIM ZEIN	7984	4,400.00
30/06/2022	JOSHUA KIARE-ADIL ALAMIN	7985	7,000.00
30/06/2022	NOOR ABDULAZIZ-ADIL ALAMIN	7986	9,500.00
30/06/2022	MOHAMED OMAR MOHAMED	7987	44,800.00
30/06/2022	HAMID FUAD	7988	12,600.00
30/06/2022	NARGIS HALIMA KWEYU	7989	1,400.00
30/06/2022	NARGIS HALIMA KWEYU	7990	4,750.00
30/06/2022	AHMED TWALIB	7991	28,000.00
30/06/2022	WALTER M.MASEKI	7992	75,000.00
30/06/2022	ISLAM MOHAMED	7993	50,700.00
30/06/2022	JOHN MUNGAI	7994	78,000.00
30/06/2022	MOHAMED ABBAS ABUBAKAR	7995	68,000.00
30/06/2022	FADHIL MAAMUN	7996	117,962.00
30/06/2022	MOHAMED OMAR MOHAMED	7997	170,000.00
30/06/2022	ALI GHALIB	7998	260.00
30/06/2022	DAVID NJOROGE GICHERU	7999	25,000.00
30/06/2022	LAMU DESTINATION ENTERPRISE	8002	88,448.30
30/06/2022	WITHHOLDING TAX		1,551.70
30/06/2022	CENTRAL FUELS & LUBRICANTS	8003	59,500.05
30/06/2022	WITHHOLDING TAX		3,499.95
30/06/2022	CENTRAL FUELS & LUBRICANTS	8004	129,577.85
30/06/2022	WITH HOLDING TAX		7,622.15
30/06/2022	KENYA SCHOOL OF GOVERNMENT	8005	87,498.95
30/06/2022	WITHHOLDING TAX		1,535.05
30/06/2022	KENYA POWER	8006	36,931.00
30/06/2022	ALI MOHAMED KOMBO	8007	21,000.00
30/06/2022	SHEE KUPI	8008	74,400.00
30/06/2022	ALI KOMBO	8009	4,200.00
30/06/2022	ATWAA SALIM	8010	15,500.00
30/06/2022	SAADU SALIM MOHAMED	8011	13,500.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	8012	557,222.55
30/06/2022	WITHHOLDING TAX		32,777.45
30/06/2022	TANWEER GENERAL SUPPLY	8013	388,681.05
30/06/2022	WITHHOLDING TAX		6,818.95
30/06/2022	CENTRAL FUELS & LUBRICANTS	8014	604,444.80

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30/06/2022	WITHHOLDING TAX		35,555.20
30/06/2022	JUWERIYA MUSA	8015	17,000.00
30/06/2022	MOHAMED A. BAISHE	8016	10,000.00
30/06/2022	MOHAMED A. BAISHE	8017	570.00
30/06/2022	ATHMAN DUMILA	8018	4,169.10
30/06/2022	ATHMAN DUMILA	8019	350.00
30/06/2022	ATHMAN DUMILA	8020	1,340.00
30/06/2022	WASEEHLAN INVESTMENTS LIMITED	8021	136,112.05
30/06/2022	WITHHOLDING TAX		2,387.95
30/06/2022	KENYA POWER	8022	49,974.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	8023	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00
30/06/2022	TOYOTA KENYA LIMITED	8024	309,873.50
30/06/2022	WITHHOLDING TAX		5,436.40
30/06/2022	CENTRAL FUELS & LUBRICANTS	8025	618,535.90
30/06/2022	WITHHOLDING TAX		36,384.10
30/06/2022	FATUMA SAID KOMBO-ATHMAN BADI SULEIMAN	8026	49,000.00
30/06/2022	ATHMAN BADI SELEMAN	8027	112,700.00
30/06/2022	DR.GICHOHI MATHENGE	8028	26,270.00
30/06/2022	ATHMAN BADI SELEMAN	8029	35,600.00
30/06/2022	DR.GICHOHI MATHENGE	8030	35,215.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	8031	59,280.00
30/06/2022	WITHHOLDING TAX		1,040.00
30/06/2022	GRAIN INDUSTRIES LIMITED	8032	29,970,000.00
30/06/2022	CENTRAL FUEL & LUBRICANTS	8033	785,778.25
30/06/2022	WITHHOLDING TAX		46,221.75
30/06/2022	CENTRAL FUELS & LUBRICANTS	8034	802,778.25
30/06/2022	WITHHOLDING TAX		47,221.75
30/06/2022	LAMU DESTINATION ENTERPRISES	8035	1,234,999.35
30/06/2022	WITHHOLDING TAX		21,666.65
30/06/2022	KENETH MUTUMA	8036	50,400.00
30/06/2022	AARIF IBRAHIM	8037	50,400.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	8038	136,188.95
30/06/2022	WITHHOLDING TAX		8,011.05
30/06/2022	CENTRAL FUELS & LUBRICANTS	8039	403,780.97
30/06/2022	WITHHOLDING TAX		24,039.75
30/06/2022	LAKE KENYATTA WATER USERS ASSOCIATION	8040	16,304.00
30/06/2022	MALIKA ALI OMAR	8041	38,000.00

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30/06/2022	NURU MAHMOUD	8042	19,200.00
30/06/2022	ALI ATHUMAN	8043	99,000.00
30/06/2022	TRANSGUARD SECURITY SERVICES	8044	110,068.95
30/06/2022	WITHHOLDING TAX		1,931.05
30/06/2022	SHIMASY TRAVEL	8045	110,000.00
30/06/2022	SHIMASY TRAVEL	8046	187,000.00
30/06/2022	SHIMASY TRAVEL	8047	191,200.00
30/06/2022	SHIMASY TRAVEL	8048	156,500.00
30/06/2022	SHIMASY TRAVEL	8049	165,800.00
30/06/2022	TRANSGUARD SECURITY SERVICES	8050	110,068.95
30/06/2022	WITHHOLDING TAX		1,931.05
30/06/2022	MOHAMED BUTE	8051	33,600.00
30/06/2022	AHMED M KOMBO	8052	40,000.00
30/06/2022	ASYA MOHAMED	8053	89,100.00
30/06/2022	WITHHOLDING TAX		9,900.00
30/06/2022	ASYA MOHAMED	8054	89,100.00
30/06/2022	WITHHOLDING TAX		9,900.00
30/06/2022	STEVE NYAMILA	8055	63,100.00
30/06/2022	MOHAMED BUTE	8056	16,800.00
30/06/2022	HASSAN SAID	8057	95,800.00
30/06/2022	KHADIJA ABDALLA	8058	80,400.00
30/06/2022	MOHAMED BUTE	8059	50,400.00
30/06/2022	LUKMAN ABDULAZIZ	8060	94,500.00
30/06/2022	LUKMAN ABDULAZIZ	8061	15,600.00
30/06/2022	STEVE NYAMILA	8062	43,800.00
30/06/2022	FATMA BWANAHERI	8063	41,600.00
30/06/2022	FAHIM TWAHA	8064	32,400.00
30/06/2022	FAHIM TWAHA	8065	47,400.00
30/06/2022	MAJ TRADING LIMITED	8066	432,413.80
30/06/2022	WITHHOLDING TAX		7,586.20
30/06/2022	CENTRAL FUEL & LUBRICANTS	8067	812,222.70
30/06/2022	WITHHOLDING TAX		47,777.30
30/06/2022	CENTRAL FUEL & LUBRICANTS	8068	376,229.10
30/06/2022	WITHHOLDING TAX		22,130.90
30/06/2022	CENTRAL FUEL & LUBRICANTS	8069	101,017.85
30/06/2022	WITHHOLDING TAX		5,942.15
30/06/2022	SEASIDE MOTORS	8070	658,448.30
30/06/2022	WITHHOLDING TAX		11,551.70
30/06/2022	MARWAA GENERAL SUPPLIERS LTD	8071	487,251.70
30/06/2022	WITHHOLDING TAX		8,548.30

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30/06/2022	TRANSGUARD SECURITY SERVICES	8072	110,068.95
30/06/2022	WITHHOLDING TAX		1,931.05
30/06/2022	TRANSGUARD SECURITY SERVICES	8073	110,068.95
30/06/2022	WITHHOLDING TAX		1,931.05
30/06/2022	TRANSGUARD SECURITY SERVICES	8074	110,068.95
30/06/2022	WITHHOLDING TAX		1,931.05
30/06/2022	FAHIM TWAHA	8075	145,600.00
30/06/2022	FAHIM TWAHA	8076	54,600.00
30/06/2022	ALI ATHMAN	8077	8,500.00
30/06/2022	AARIF IBRAHIM	8078	37,800.00
30/06/2022	NURU MAHMOUD	8079	640.00
30/06/2022	EVANSON KATHURI	8080	18,600.00
30/06/2022	ALI ATHMAN	8081	5,250.00
30/06/2022	CENTRAL FUEL & LUBRICANTS	8082	408,925.80
30/06/2022	WITHHOLDING TAX		24,054.20
30/06/2022	MARWAA GENERAL SUPPLIERS LTD	8083	230,400.00
30/06/2022	SALIM MOHAMED OBO	8084	237,600.00
30/06/2022	WITHHOLDING TAX		26,400.00
30/06/2022	SAFARICOM LTD	8085	725,000.00
30/06/2022	TAKAFUL INSURANCE	8086	1,150,000.00
30/06/2022	TRANSGUARD SECURITY SERVICES	8087	110,068.95
30/06/2022	WITHHOLDING TAX		1,931.05
30/06/2022	NURU MAHMOUD	8088	2,700.00
30/06/2022	LAMU COUNTY BURSARY&SCHORLARSHIP MGT BOARD	8089	7,720,000.00
30/06/2022	SHEE KUPI	8090	44,000.00
30/06/2022	ABUBAKAR OMAR BAKAR	8092	32,400.00
30/06/2022	SHEE KUPI	8093	39,000.00
30/06/2022	KENYA SCHOOL OF GOVERNMENT	8094	87,498.95
30/06/2022	WITHHOLDING TAX		1,535.05
30/06/2022	OMAR SHURIE	8095	50,000.00
30/06/2022	AMINA SHALO	8096	48,000.00
30/06/2022	SEASIDE MOTORS	8097	655,696.55
30/06/2022	WITHHOLDING TAX		11,503.45
30/06/2022	ADAM MUSA ADAM	8098	8,400.00
30/06/2022	MOHAMED OMAR MOHAMED	8099	68,700.00
30/06/2022	ALI ATHMAN KHATIB	8100	45,000.00
30/06/2022	EVANSON KATHURI	8101	126,000.00
30/06/2022	MARYAM MOHAMED	8102	760.00
30/06/2022	ASYA BAKAR	8103	1,397.00

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30/06/2022	SHEE KUPI	8104	49,530.00
30/06/2022	FARTUN ABDULNASSIR	8105	8,590.00
30/06/2022	ABUBAKAR OMAR	8106	21,000.00
30/06/2022	MALIKA ALI OMAR	8107	70,200.00
30/06/2022	DAVID KARANJA	8108	203.00
30/06/2022	JOSEPH NGANGA	8109	109,900.00
30/06/2022	SCOLAH NJERU	8110	120.00
30/06/2022	SAMIA ATHMAN	8111	150.00
30/06/2022	ALI M KOMBO	8112	28,500.00
30/06/2022	FAHIM TWAHA	8113	91,000.00
30/06/2022	NELLY KAHINDI	8114	16,800.00
30/06/2022	NELLY KAHINDI	8115	25,200.00
30/06/2022	SEASIDE MOTORS	8117	137,586.20
30/06/2022	WITHHOLDING TAX		2,413.80
30/06/2022	NELLY KAHINDI	8118	3,000.00
30/06/2022	TANEEM GENERAL SUPPLIERS LTD	8119	99,455.15
30/06/2022	WITHHOLDING TAX		1,744.85
30/06/2022	MARWAA GENERAL SUPPLIERS LTD	8120	611,275.85
30/06/2022	WITHHOLDING TAX		10,724.15
30/06/2022	PRECIOUS HASHALA	8121	2,725.00
30/06/2022	CENTRAL FUELS & LUBRICANTS	8122	473,261.40
30/06/2022	WITHHOLDING TAX		27,838.60
30/06/2022	PATRICE LUMUMBA	8123	539,700.00
30/06/2022	SAID BWANAMKUU	8124	82,000.00
30/06/2022	MISSION FOR ESSENTIAL DRUGS AND SUPPLIES	8125	10,321,918.00
30/06/2022	KENYA MEDICAL SUPPLIES AUTHORITY	8126	11,236,881.00
30/06/2022	DAMUYU GENERAL SUPPLY	8127	952,252.00
30/06/2022	KENYA MEDICAL SUPPLIES AUTHORITY	8128	426,931.00
30/06/2022	KENYA MEDICAL SUPPLIES AUTHORITY	8129	5,273,119.00
30/06/2022	STANLEY G MUTHURI ENTERPRISES	8130	505,080.00
30/06/2022	STANLEY G MUTHURI ENTERPRISES	8131	153,060.00
30/06/2022	WITU WATER USERS ASSOCIATION	8132	7,460.00
30/06/2022	KENYA MEDICAL SUPPLIES AUTHORITY	8133	1,337,140.00
30/06/2022	STANLEY G MUTHURI ENTERPRISES	8134	18,320.00
30/06/2022	JONKA ENTERPRISES	8135	233,896.55
30/06/2022	WITHHOLDING TAX		4,103.45
30/06/2022	KENYA SCHOOL OF GOVERNMENT MATUGA	8136	90,413.80
30/06/2022	WITHHOLDING TAX		1,586.20
30/06/2022	MIRIAM JILLO	8137	7,250.00

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30/06/2022	SALIM A. FAMAU	8138	58,400.00
30/06/2022	DENNIS MUCHANGI MUGI	8139	5,200.00
30/06/2022	DOUGLAS M. MAINA	8140	5,200.00
30/06/2022	IGNATIOUS KAMAU	8142	119,400.00
30/06/2022	WILLIAM N. HINZANO	8143	9,550.00
30/06/2022	MIRIAM JILLO	8144	2,750.00
30/06/2022	ABUBAKAR SAID ABDALLA BAASBA	8145	45,900.00
30/06/2022	ABDULREHMAN ABDALLA	8146	10,145.00
30/06/2022	KHADIJA MOHAMED ALIO	8147	6,300.00
30/06/2022	BRIAN WANJALA OGOLA	8148	6,300.00
30/06/2022	ELIZABETH WAKIO WACHIRA	8149	5,200.00
30/06/2022	FATMA HASSAN	8150	340.00
30/06/2022	VICTOR TOLE	8151	25,000.00
30/06/2022	VICTOR TOLE	8152	25,000.00
30/06/2022	CENTRAL FUELS& LUBRICANTS	8153	943,448.30
30/06/2022	WITHHOLDING TAX		16,551.70
30/06/2022	CENTRAL FUELS& LUBRICANTS	8154	78,620.70
30/06/2022	WITHHOLDING TAX		1,379.30
30/06/2022	MAJ TRADING LIMITED	8155	440,177.60
30/06/2022	WITHHOLDING TAX		7,722.40
30/06/2022	MIRIAM JILLO	8156	8,750.00
30/06/2022	ALI SALIM ALI	8157	10,400.00
30/06/2022	KELVIN GATHUA MUTORO	8158	6,300.00
30/06/2022	ABDALLA RASHID	8159	6,300.00
30/06/2022	SCIENCESCOPE LTD	8160	1,471,681.05
30/06/2022	WITHHOLDING TAX		25,818.95
30/06/2022	CENTRAL FUELS& LUBRICANTS	8161	2,468,968.10
30/06/2022	WITHHOLDING TAX		145,231.90
30/06/2022	CENTRAL FUELS& LUBRICANTS	8162	668,275.85
30/06/2022	WITHHOLDING TAX		11,724.15
30/06/2022	KENYA MEDICAL SUPPLIES AUTHORITY	8163	104,945.00
30/06/2022	VICTOR TOLE	8164	45,000.00
30/06/2022	BILL GILBERT JUMLAI	8165	1,015.00
30/06/2022	PRECIOUS HASHALA	8166	3,100.00
30/06/2022	ALWY UREIDH	8167	1,250.00
30/06/2022	FATMA HASSAN	8168	1,000.00
30/06/2022	WILLIAM N. HINZANO	8170	27,000.00
30/06/2022	BOC GASES KENYA LIMITED	8171	191,400.00
30/06/2022	ABDALLA RASHID	8172	6,300.00
30/06/2022	ABBAS SALIM ABDALLA	8173	14,000.00

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30/06/2022	TOBIAS WANGUBA OPIYO	8174	8,400.00
30/06/2022	MOSES KAMAU MAINA	8175	12,000.00
30/06/2022	MTARIM SAID OMAR	8176	8,400.00
30/06/2022	VICTOR TOLE	8177	900.00
30/06/2022	ALWY UREIDH	8178	800.00
30/06/2022	ALWY UREIDH	8179	880.00
30/06/2022	ISMAIL ZAMDIN	8180	7,000.00
30/06/2022	MARY WATHUTI KAHURE	8182	28,000.00
30/06/2022	VICTOR TOLE	8183	1,200.00
30/06/2022	ANGELICA MEDICAL SUPPLIES LTD	8184	988,500.00
30/06/2022	LAMU WATER AND SEWAGE COMPANY	8185	960,344.00
30/06/2022	MEGASCOPE HEALTH CARE (K) LIMITED	8186	551,426.00
30/06/2022	KENYA POWER LIMITED	8187	4,748.00
30/06/2022	KENYA POWER LIMITED	8188	342,267.00
30/06/2022	MARWAA GENERAL SUPPLIERS LTD	8189	1,464,310.35
30/06/2022	WITHHOLDING TAX		25,689.65
30/06/2022	BOC GASES KENYA LIMITED	8190	222,300.00
30/06/2022	WITHHOLDING TAX		3,900.00
30/06/2022	CAPTAIN ANDYS FISHING SUPPLY	8192	255,692.15
30/06/2022	WITHHOLDING TAX		4,485.85
30/06/2022	KENYA MEDICAL SUPPLIES AUTHORITY	8193	815,300.00
30/06/2022	KENYA MEDICAL SUPPLIES AUTHORITY	8194	691,747.00
30/06/2022	STANLEY G MUTHURI ENTERPRISES	8195	429,175.00
30/06/2022	CENTRAL FUELS& LUBRICANTS	8196	471,724.15
30/06/2022	WITHHOLDING TAX		8,275.85
30/06/2022	MSAFINI MANGO TOP-ROOF	8197	337,086.20
30/06/2022	WITHHOLDING TAX		5,913.80
30/06/2022	JACKSON M. MUNYI-SALIM FAMAU	8199	5,250.00
30/06/2022	WILLIAM N. HINZANO	8200	16,000.00
30/06/2022	ANN NKIROTE	8201	1,040.00
30/06/2022	ABDULREHMAN ABDALLA	8202	2,150.00
30/06/2022	VICTOR TOLE	8204	20,000.00
30/06/2022	MEDICAL SUPT C/O ISMAIL ZAMDIN	8205	200.00
30/06/2022	ABDULREHMAN ABDALLA	8206	15,700.00
30/06/2022	VICTOR TOLE	8207	30,000.00
30/06/2022	VICTOR TOLE	8208	30,000.00
30/06/2022	VICTOR TOLE	8209	35,000.00
30/06/2022	VICTOR TOLE	8210	30,000.00
30/06/2022	SCIENCESCOPE LTD	8211	572,490.00
30/06/2022	STEPHEN CHEGE	8212	42,800.00

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30/06/2022	KELVIN GATHUA MUTORO	8213	2,850.00
30/06/2022	MWANAISHA A. MAHMOUD	8214	1,320.00
30/06/2022	WILLIAM N. HINZANO	8215	8,550.00
30/06/2022	ALICE K. MUNGIRIA	8216	11,200.00
30/06/2022	LAMU DESTINATION	8217	158,617.25
30/06/2022	WITHHOLDING TAX		2,782.75
30/06/2022	MEDIONICS HEALTHCARE LIMITED	8218	76,419.30
30/06/2022	WITHHOLDING TAX		1,340.70
30/06/2022	VICTOR TOLE	8219	4,000.00
30/06/2022	EVASON KATHURI	8220	34,600.00
30/06/2022	JOSEPH NG'ANG'A	8221	57,400.00
30/06/2022	MARWAA GENERAL SUPPLIERS LTD	8222	67,220.70
30/06/2022	WITHHOLDING TAX		1,179.30
30/06/2022	CENTRAL FUELS & LUBRICANTS	8223	376,266.90
30/06/2022	WITHHOLDING TAX		22,133.10
30/06/2022	WASEELAN INVESTMENTS LIMITED	8224	289,913.80
30/06/2022	WITHHOLDING TAX		5,086.20
30/06/2022	PETER NDICHU	8225	340,000.00
30/06/2022	ABUBAKAR A. ABUBAKAR	8226	34,000.00
30/06/2022	PETER NDICHU	8227	17,000.00
30/06/2022	MOHAMED KASSIM	8228	34,000.00
30/06/2022	PENINAH MATHIU	8229	17,000.00
30/06/2022	PETER NDICHU	8230	34,000.00
30/06/2022	PENINAH MATHIU	8231	51,000.00
30/06/2022	KSG		97,326.38
30/06/2022	LAMAHURAN INVESTMENT COMPANY LIMITED	8232	490,755.25
30/06/2022	WITHHOLDING TAX		8,609.75
30/06/2022	CENTRAL FUELS & LUBRICANTS	8234	661,064.30
30/06/2022	WITHHOLDING TAX		38,885.70
30/06/2022	UMMU AYDARUS ENTERPRISE	8235	231,636.20
30/06/2022	WITHHOLDING TAX		4,063.80
30/06/2022	KENYA POWER	8236	5,500.00
30/06/2022	FATMORASHID ENTERPRISES	8268	94,344.85
30/06/2022	WITHHOLDING TAX		1,655.15
30/06/2022	FATMORASHID ENTERPRISES	8269	943,448.30
30/06/2022	WITHHOLDING TAX		16,551.70
30/06/2022	FATMORASHID ENTERPRISES	8270	377,380.00
30/06/2022	WITHHOLDING TAX		6,620.00
30/06/2022	FATMORASHID ENTERPRISES	8271	235,862.05

**Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.**

30/06/2022	WITHHOLDING TAX		4,137.95
30/06/2022	KATHURI EVANSON		50,064.00
30/06/2022	ABARUFA DIDO ABARUFA		96,000.00
30/06/2022	ATHMAN BADI SELEMAN		8,000.00
30/06/2022	ESTHER ACHIENG OSEWE		11,200.00
30/06/2022	MWANAISHA A. MAHMOUD		5,200.00
30/06/2022	INNOCENT AUMA		6,300.00
30/06/2022	AHMED HEMED MOHAMED		15,900.00
30/06/2022	JOSEPH CHIRIBA		6,300.00
30/06/2022	ISMAIL BONEA		4,300.00
30/06/2022	ALI ATHMAN MOHAMED		43,800.00
			<b>142,799,377.25</b>

COUNTY GOVERNMENT OF LAMU			
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT FOR JUNE 2022			
DATE	PAYEE	DETAILS	AMOUNT
30-Jun-22	CRF	ACCOUNT TRANSFER	47,990,043.00
30-Jun-22	STANDARD CHATERED BANK	INVALID ACCOUNT NO	36,931.00
30-Jun-22	CFAO MOTORS	INVALID ACCOUNT NO	309,873.50
		<b>TOTAL</b>	<b>48,336,847.50</b>

LAMU COUNTY GOV'T -KCB STANDING IMPREST ACCOUNT 1140745603

F. O. 30

REPUBLIC OF KENYA  
BANK RECONCILIATION

AS AT 30TH JUNE 2022

STATION: LAMU COUNTY

	Sh	Sh	Sh
<b>Balance as per bank statement</b>			946,771.73
<b>Less:-</b>			
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques)</i> :			1,317.00
2 <i>Receipts in bank statement not recorded in cash book</i> :			
<b>Add:-</b>			
3 <i>Payments in bank statement not in cash book</i> :			
4 <i>Receipts in cash book not recorded in bank statement</i> :			198,690.50


**1,144,145.23**

**Balance as per Cash book**

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

**Prepared by:**


  
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Designation

11-07-2022  
Date

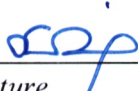
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15-07-2022  
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**Approved by:**

  
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Lamu County Executive  
 Annual Report and Financial Statements  
 For the year ended June 30, 2022.

<b>LAMU COUNTY GOV'T -KCB STANDING IMPREST ACCOUNT 1140745603</b>		
<b>PAYMENTS IN BANK NOT IN CASHBOOK</b>		
<b>DATE</b>	<b>PAYEE</b>	<b>AMOUNT</b>
6/30/2022	BANK CHARGES	21.00
	BANK CHARGES	105.00
	BANK CHARGES	1,065.00
	BANK CHARGES	21.00
	BANK CHARGES	105.00
	<b>TOTAL</b>	<b>1,317.00</b>

<b>LAMU COUNTY GOV'T -KCB STANDING IMPREST ACCOUNT 1140745603</b>			
<b>RECIEPTS IN CASHBOOK NT IN BANK STATEMENT</b>			
<b>DATE</b>	<b>PAYEE</b>	<b>DETAILS</b>	<b>AMOUNT</b>
6/30/2022	MIRIAM KADHALA	CHEQUES DEPOSIT	14,600.00
	WALTER MASEKI	CASH DEPOSIT	140,700.00
	RUFI	SALARY TRANSFER	43,390.50
	<b>TOTAL</b>		<b>198,690.50</b>

LAMU COUNTY GOV'T - KCB SALARY ACCOUNT 1179132424

F. O. 30

REPUBLIC OF KENYA  
BANK RECONCILIATION

AS AT 30TH JUNE 2022


STATION: LAMU COUNTY

	Sh	Sh	Sh
<b>Balance as per bank statement</b>			14,706,389.27
<b>Less:-</b>			
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques)</i> :			12,692,088.35
2 <i>Receipts in bank statement not recorded in cash book</i> :			
<b>Add:-</b>			
3 <i>Payments in bank statement not in cash book</i> :			
4 <i>Receipts in cash book not recorded in bank statement</i> :			
			<b>2,014,300.92</b>

**Balance as per Cash book**

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.


**Prepared by:**

  
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**Approved by:**

  
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*CO-FINANCE*  
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Date

Lamu County Executive  
 Annual Report and Financial Statements  
 For the year ended June 30, 2022.

<b>COUNTY GOVERNMENT OF LAMU</b>		
<b>DEPARTMENT OF FINANCE</b>		
<b>UNPRESENTED FOR JUNE 2022</b>		
<b>DATE</b>	<b>DETAILS</b>	<b>AMOUNT</b>
6/30/2022	SALARY TRANSFER	445,279.80
6/30/2022	SALARY TRANSFER	24,220.00
6/30/2022	LOAN DEDUCTIONS	12,071,785.50
6/30/2022	BANK CHARGES	21.00
6/30/2022	BANK CHARGES	105.00
6/30/2022	BANK CHARGES	1,065.00
6/30/2022	BANK CHARGES	1,065.00
6/30/2022	SALARY TRANSFER	49,200.00
6/30/2022	SALARY TRANSFER	54,792.55
6/30/2022	BANK CHARGES	60.00
6/30/2022	SALARY TRANSFER	43,390.50
6/30/2022	BANK CHARGES	84.00
6/30/2022	BANK CHARGES	420.00
6/30/2022	Bank Charges	600.00
	<b>TOTAL</b>	<b>12,692,088.35</b>

LAMU COUNTY GOV'T - EQUITY SALARY ACCOUNT 1590265264437

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2022


STATION: LAMU COUNTY

	Sh	Sh	Sh
<b>Balance as per bank statement</b>			8,117,399.88
<b>Less:-</b>			
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques) :</i>			6,784,602.25
2 <i>Receipts in bank statement not recorded in cash book :</i>			
<b>Add:-</b>			
3 <i>Payments in bank statement not in cash book :</i>			
4 <i>Receipts in cash book not recorded in bank statement :</i>			
<b>Balance as per Cash book</b>			<u>1,332,797.63</u>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

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
  
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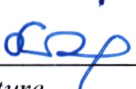
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Lamu County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2022.

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UNPRESENTED FOR THE MONTH OF JUNE 2022		
DATE	PAYEE	AMOUNT
30/06/2022	SALARY UPLOAD FOR LAMU COUNTY	149,737.15
	SALARY UPLOAD FOR LAMU COUNTY	216,000.00
	LOAN DEDUCTIONS	6,214,006.60
	SALARY UPLOAD FOR LAMU COUNTY	204,258.50
	Bank Charges	600.00
<b>TOTAL</b>		<b>6,784,602.25</b>

LAMU COUNTY GOV'T -GULF AFRICAN BANK SALARY A/C 0570000501

F. O. 30

REPUBLIC OF KENYA  
BANK RECONCILIATION

AS AT 30TH JUNE 2022


STATION: LAMU COUNTY

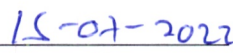
	Sh	Sh	Sh
Balance as per bank statement			1,997,188.07
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			1,258,904.30
2 Receipts in bank statement not recorded in cash book :			
Add:-			
3 Payments in bank statement not in cash book :			
4 Receipts in cash book not recorded in bank statement :			
			<u>738,283.77</u>
Balance as per Cash book			

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.


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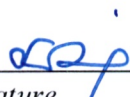
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Lamu County Executive  
 Annual Report and Financial Statements  
 For the year ended June 30, 2022.

<b>COUNTY GOVERNMENT OF LAMU</b>		
<b>UNPRESENTED FOR THE MONTH OF JUNE 2022</b>		
<b>DATE</b>	<b>DETAILS</b>	<b>AMOUNT</b>
6/30/2022	SALARY TRANSFER	204,172.65
	SALARY TRANSFER	1,008,256.00
	BANK CHARGES	500.00
	BANK CHARGES	100.00
	SALARY TRANSFER	45,275.65
	Bank Charges	600.00
	<b>TOTAL</b>	<b>1,258,904.30</b>

LAMU COUNTY GOV'T – DTB Lamu County Executive Gratuity A/C NO 0030469001

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**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

AS AT 30TH JUNE 2022

STATION: LAMU COUNTY

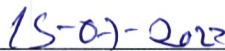
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<b>Balance as per bank statement</b>			<b>11,137,013.35</b>
<b>Less:-</b>			
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques) :</i>			
2 <i>Receipts in bank statement not recorded in cash book :</i>			
<b>Add:-</b>			
3 <i>Payments in bank statement not in cash book :</i>			
4 <i>Receipts in cash book not recorded in bank statement :</i>			-
<b>Balance as per Cash book</b>			<b>11,137,013.35</b>

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

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
  
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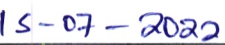
  
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