

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
LAMU COUNTY GOVERNMENT

FOR THE SIXTEEN (16) MONTHS  
PERIOD ENDED 30 JUNE 2014

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON COUNTY GOVERNMENT OF LAMU FOR THE SIXTEEN (16) MONTHS PERIOD ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Government of Lamu as set out on pages 7 to 21, which comprise the statement of assets as at 30 June 2014, statement of receipts and payments, statement of cash flow, summary statement of appropriation for the period then ended, and a summary of significant accounting policies and other explanatory information, in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

#### **Management's Responsibility for the Financial Statements**

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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with Section 9 of Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## **Basis for Disclaimer of Opinion**

### **1. Presentation of the Financial Statements and Period Covered**

The financial statements under review covers a period of sixteen (16) months ended 30 June 2014. However, the financial statements have been divided into two periods 2012/2013 and 2013/2014 without necessary disclosures and explanations in the financial statements in line with the requirement of IPSAS Cash Basis (1.4.1) and County Financial Accounting and Reporting manual.

In the circumstances, the validity, accuracy and fair presentation of the financial statements for the period ended 30 June 2014 could not be confirmed.

### **2. Exchequer Releases**

The statement of receipts and payments reflect exchequer releases of Kshs.1,500,755,102 for the period ended 30 June 2014. However, a review of the county revenue fund account's bank statement for the period indicated that a total of Kshs.1,265,643,772 was disbursed to the bank account by the National Treasury resulting to unexplained or un-reconciled variance of Kshs.235,111,330.

Consequently, the accuracy, completeness and validity of the exchequer releases amounting to Kshs. 1,500,755,102 for the period ended 30 June 2014 could not be confirmed.

### **3. Defunct Local Authority's Bank Accounts**

Information available indicate that the cash book balances for the defunct local authority's bank accounts have not been disclosed in the financial statements under the bank balance of Kshs 727,477,880 as at 30 June 2014. In addition, the bank reconciliation statements for the same were not availed for audit verifications.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.727,477,880 as at 30 June 2014 could not be ascertained.

### **4. Omissions in the Financial Statements**

The financial statement did not include annexures for pending bills and analysis of pending staff payables for the period ended 30 June 2014 contrary to the requirement of Public Sector Accounting Standard Board.

In the circumstance, the accuracy and conformity of the financial statement with International Public Sector Accounting Standards (cash basis) reporting framework could not be confirmed for the period ended 30 June 2014.

## 5. Variances between Financial Statement Balances and Supporting Documents

A review of expense records maintained by the County Government revealed differences of balances in the financial statements and the amount in ledger as analyzed below:

	Balance as per financial statement (Kshs)	Balance as per ledger (Kshs)	Variance (Kshs)
Basic salaries of permanent employees	484,621,431	242,079,006	242,542,425
Basic wages for temporary employees	2,008,638	12,446,049	(10,437,411)
Temporary employees personal allowances	33,077,464	93,239,497	(60,162,033)
Rentals of produced services	6,626,228	6,414,000	212,228
Communication supplies services	3,822,335	5,449,681	(1,627,347)
Office & general	10,331,100	13,819,218	(3,488,118)
Other operating	16,648,179	21,924,577	(5,276,398)
Printing, advertising	8,437,626	6,491,322	1,946,304
Specialized materials	6,556,295	11,962,619	(5,406,324)
Total (overall overstatement of Expense)	572,129,296	329,910,469	242,218,827

No reconciliation or explanation was provided for the differences. Consequently, the accuracy, completeness and validity of the total expenditure of Kshs.572,129,296 for the year ended 30 June 2014 could not be confirmed.

## 6. Cash Balances

The statements of assets reflect cash balance of Kshs.862,000 as at 30 June 2014. However, the board of survey certificate was not availed for audit verifications. In the circumstances, the accuracy and existence of the cash balance of Kshs.862,000 as at 30 June 2014 could not be ascertained.

## 7. Outstanding Imprests

Note 24D to the financial statements indicate that imprest amounting to Kshs.36,809,978 was outstanding as at 30 June 2014. Audit review revealed that multiple imprests amounting to Kshs.35,514,186 held by 112 staff was not availed for audit review contrary to the requirement of Government Financial Regulations and Procedures which prohibits multiple issuance of imprest. In addition, there was no imprest ledger maintained to record imprest transactions. Consequently, the accuracy and completeness of outstanding imprest balance of Kshs.36,809,978 for the period ended 30 June 2014 could not be confirmed.

## 8. Unsupported Compensation of Employees

Included in the compensation of employees figure of Kshs.523,697,384 for the period ended 30 June 2014 is a figure of Kshs.100,043,371 being salary paid by the National Government on behalf of the County Government during the transition period from the

month of July 2013 to December 2013. However, detailed analysis of staff who were paid and the respective amount was not provided for audit review. In addition, not supporting documents were availed for a refund of Kshs.4,786,509 being salaries of officers on secondment.

Consequently, completeness and accuracy of the salaries paid by the National Treasury of Kshs.100,043,371 and of secondment staff of Kshs.4,786,509 for the year ended 30 June 2014 could not be confirmed.

#### **9. Handing over of Assets and Liabilities from Defunct Local Authorities**

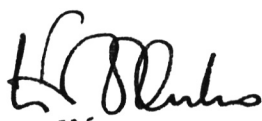
Annex to the financial statements reflect that the County Government had acquired assets in the period under review amounting to Kshs.223,730,098 as at 30 June 2014. However, detailed schedules and asset register were not availed for audit review. Further, it's not clear and the management has not explained how the handing over process of the defunct local authorities' assets was handled including the handing over report of the assets and liabilities to the County Government. Consequently, the validity and completeness of the assets and liabilities of the County Government could not be confirmed as at 30 June 2014.

#### **10. General Account of Vote (GAV) Balance**

The summary statement of provisionings reflect a GAV balance of Kshs.558,172,994. However, the bank balance reflected in the statement of assets amounted to Kshs.727,477,880. The resultant difference of Kshs.169,304,886 between the two sets of statements was not reconciled or explained. In the circumstances, the accuracy of the GAV balance of Kshs. 558,172,994 for the year ended 30 June 2014 could not be confirmed.

#### **Disclaimer of Opinion**

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



**Edward R. O. Ouko CBS,  
AUDITOR-GENERAL**

**Nairobi**

**29 September 2015**

OFFICE OF THE AUDITOR GENERAL  
KENYA NATIONAL AUDIT OFFICE

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**COUNTY GOVERNMENT OF LAMU**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED  
JUNE 30, 2014(16 MONTHS)**

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

**COUNTY GOVERNMENT OF LAMU**  
**Reports and Financial Statements**  
**For the period ended June 30, 2014 (16 Months)**

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**COUNTY GOVERNMENT OF LAMU**  
**Reports and Financial Statements**  
**For the period ended June 30, 2014 (16 Months)**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County Government is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

**(b) Key Management**

The County Government day-to-day management is under the following key organs:

- H.E Issa Abdalla Timammy – Governor.
- H.E Erc Mugo –Deputy Governor.
- Mr Ahmed Albeity- CECM-Finance.
- Dr Mohammed Kombo- CECM-Medical.
- M/s Amina Rashid Masoud- CECM-Lands.
- Mr. Khamis Kaviha- CECM-Education.
- M/s Samia Omar Mbwana- CECM-Trade.
- Mr. Atwaa Salim Mohamed- CECM-Fishing.
- M/s Grace Mburu – CECM-ICT.

**(c) Fiduciary Management**

The key management personnel who held office during the period ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>-Patrick Wambua</b>
2.	Head of Treasury	<b>-David Njenga</b>

**(d) Fiduciary Oversight Arrangements**

*Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):*

- *Audit and finance committee activities – Not yet formed*
- *County Assembly*
- *Development partner oversight activities- N/A*
- *Other oversight activities- Auditor General*

**(e) Entity Headquarters**

P.O. Box 74- 80500  
Harambee Avenue  
Lamu, Langoni

**COUNTY GOVERNMENT OF LAMU**  
**Reports and Financial Statements**  
**For the period ended June 30, 2014 (16 Months)**

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**(f) Entity Contacts**

Telephone: (254)7240-031-166  
E-mail: athmanahmed@.go.ke  
Website: www.lamu.go.ke

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
P.O Box 121-80500  
Lamu Branch  
Kenyatta Avenue  
Lamu.

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**COUNTY GOVERNMENT OF LAMU**  
**Reports and Financial Statements**  
**For the period ended June 30, 2014 (16 Months)**

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**II. FORWARD BY THE CEC MEMBER FINANCE**

In our pursuit to improve on transparency and accountability in public financial management I present period 2014 of the financial year report for the County Government of Lamu. The county government of Lamu has and will continue to manage its finances in accordance with the principles of fiscal responsibility as spelt out in the public finance management act (2012) section 107(2).

The report compares actual performance against budgeted revenues and expenditure and also provides recommendation to the county government for improvement of budget execution. The county has developed strategic partnership with the public by involving them in development of County Integrated Development Plan which highlights the programmes and projects to be included in successive county budgets. In this the county government had been able to put more emphasis to development activities which are responsive to the citizen needs by addressing the growing recurrent cost.

During the period under review, the county Government of Lamu approved budget was kshs 1.628 billion and the county was able to utilize kshs 969,520,624.73 translating to utilization level of only 59.6% of its budgeted allocation with Compensation to employees utilizing 80% of its budgeted amount, Use of goods and services utilizing at 60% of its budgeted amount, other grant and transfer 23% of the budgeted amount and acquisition of assets utilizing 39% of its budgeted amount among others. The report also shows low absorption rate of development expenditure compared to recurrent expenditures in the county during the 2013/2014 FY .The county allocated Kshs 480,466,383 to development expenditure and was able to utilize kshs 92,053,164.33 translating to only 19% of the budgeted amount. The low absorption can be contributed mainly to late passage of county budget, lengthy procurement procedures and the election petition filed against the county leadership among others. However necessary measures have been put in place including hiring of procurement officers.

The county government will establish necessary structures to enhance monitoring of the budget execution and also create project implementation teams whose critical role is to monitor programmes/projects implementation in the county. This will be aimed at ensuring that programmes/projects implementation are not delayed. Beside this the county will establish effective internal audit functions to provide quality assurance on all financial transactions and report whenever financial procedures are breached. The county will also establish its own monitoring and evaluation framework for effective tracking of budget implementation as the existing national monitoring and evaluation framework is not very effective.



AHMED ALBEITY  
**COUNTY EXECUTIVE MEMBER**  
**FINANCE, STRATEGY AND ECONOMIC PLANNING**  
**LAMU COUNTY GOVERNMENT**

**COUNTY GOVERNMENT OF LAMU**  
**Reports and Financial Statements**  
**For the period ended June 30, 2014 (16 Months)**

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**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 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 revenue 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 of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the county for and as at the end of the financial year ended on June 30, 2014. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC for finance accepts responsibility for the County Government'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 is of the opinion that the County Government's financial statements give a true and fair view of the state of County Government's transactions during the financial year ended June 30, 2014, and of its financial position as at that date. The CEC for finance further confirms the completeness of the accounting records maintained for the County Government, which have been relied upon in the preparation of the its financial statements, as well as the adequacy of the systems of internal financial control.

The CEC member in charge of the finance confirms that the County Government has fully complied with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 confirms that the County Government'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's financial statements were approved and signed by the CEC member on 30<sup>th</sup> October 2014.



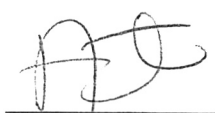
County Executive Committee Member, Finance and Planning

Date 2nd August, 2015

**COUNTY GOVERNMENT OF LAMU**  
**Statement of Receipt and Payment**  
**For the period ended June 30, 2014 (16 Months)**

	Note	2013-2014 Kshs
<b>RECEIPTS</b>		
Tax Receipts	1	-
Social Security Contributions	2	-
Proceeds from Domestic and Foreign Grants	3	-
Exchequer releases	4	1,588,835,656.20
Transfers from Other Government Entities	5	61,592,200.00
Proceeds from Domestic Borrowings	6	-
Domestic Currency and Domestic Deposits	7	-
Proceeds from Foreign Borrowings	8	-
Proceeds from Sale of Assets	9	-
Reimbursements and Refunds	10	-
Returns of Equity Holdings	11	-
Other Receipts	12	33,457,891.61
<b>TOTAL RECEIPTS</b>		<b><u>1,683,885,747.81</u></b>
<b>PAYMENTS</b>		
Compensation of Employees	13	537,095,331.25
Use of goods and services	14	182,732,547.79
Interest payments	15	-
Subsidies	16	-
Transfers to Other Government Units	17	5,112,998.00
Other grants and transfers	18	6,633,185.00
Social Security Benefits	19	-
Acquisition of Assets	20	237,946,562.69
Finance Costs, including Loan Interest	21	-
Repayment of principal on Domestic and Foreign borrowing	22	-
Other Payments	23	-
<b>TOTAL PAYMENTS</b>		<b><u>969,520,624.73</u></b>
<b>SURPLUS/DEFICIT</b>		<b><u>714,365,123.08</u></b>

  
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 CHIEF FINANCE OFFICER

  
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 HEAD OF TREASURY

**COUNTY GOVERNMENT OF LAMU**

**Statement of Financial Assets**

**As at June 30, 2014**

**I. STATEMENT OF ASSETS**

	Note	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
Bank Balances	24A	676,693,144.26
Cash Balances	24B	862,000.00
Cash Equivalents	24C	-
Outstanding Imprests	24D	36,809,978.82
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>714,365,123.08</u></b>

**REPRESENTED BY**

Fund balance b/fwd	25	-
Surplus/Deficit for the year		714,365,123.08
Prior year adjustments	26	-
<b>NET FINANCIAL POSITION</b>		<b><u>714,365,123.08</u></b>

*Control*

  
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**CFO-FINANCE**

  
\_\_\_\_\_  
**HEAD OF TREASURY**

**COUNTY GOVERNMENT OF LAMU**  
**Statement of Cashflows**  
**For the period ended June 30, 2014 (16 Months)**

**STATEMENT OF CASHFLOW**

2013-2014

Kshs

**Receipts for operating income**

Tax Receipts	1	-
Social Security Contributions	2	-
Proceeds from Domestic and Foreign Grants	3	-
Exchequer Releases	4	1,588,835,656.20
Transfers from Other Government Entities	5	61,592,200.00
Reimbursements and Refunds	10	-
Returns of Equity Holdings	11	-
Other Receipts	12	33,457,891.61

**Payments for operating expenses**

Compensation of Employees	13	(537,095,331.25)
Use of goods and services	14	(182,732,547.79)
Interest payments	15	0.00
Subsidies	16	0.00
Transfers to Other Government Units	17	(5,112,998.00)
Other grants and transfers	18	(6,633,185.00)
Social Security Benefits	19	0.00
Finance Costs, including Loan Interest	21	0.00
Other Expenses	23	0.00

**Adjusted for:**

Changes in imprest	-
Changes in district suspense	-
Changes in advance	-
Adjustments during the year	-

**Net cash flow from operating activities**

952,311,685.77

**CASHFLOW FROM INVESTING ACTIVITIES**

Proceeds from Sale of Assets	9	0.00
Acquisition of Assets	20	(237,946,562.69)
<b>Net cash flows from Investing Activities</b>		<b>(237,946,562.69)</b>

**CASHFLOW FROM BORROWING ACTIVITIES**

Proceeds from Domestic Borrowings	6	-
Domestic Currency and Domestic Deposits	7	-
Proceeds from Foreign Borrowings	8	-
Repayment of principal on Domestic and Foreign borrowing	22	-
<b>Net cash flow from financing activities</b>		<b>-</b>

**NET INCREASE IN CASH AND CASH EQUIVALENT**

714,365,123.08

Cash and cash equivalent at BEGINNING of the year	24	-
Cash and cash equivalent at END of the year	24	714,365,123.08

Control

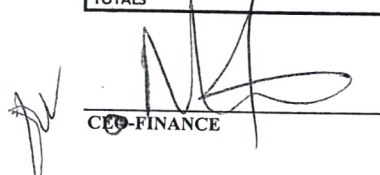
CEO-FINANCE

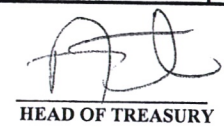
HEAD OF TREASURY

COUNTY GOVERNMENT OF LAMU  
 Summary Statement of Appropriation : Recurrent and Development  
 For the period ended June 30, 2014 (16 Months)

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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>						
Tax Receipts	-	-	-	-	-	0%
Social Security Contributions	-	-	-	-	-	0%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Exchequer releases	1,500,755,102.00	-	1,500,755,102.00	1,588,835,656.20	88,080,554.20	106%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
Other Receipts	86,124,909.00	-	86,124,909.00	33,457,891.61	52,667,017.39	39%
<b>TOTALS</b>	<b>1,586,880,011.00</b>	<b>-</b>	<b>1,586,880,011.00</b>	<b>1,622,293,547.81</b>	<b>35,413,536.81</b>	<b>102%</b>
<b>PAYMENTS</b>						
21 Compensation of Employees	311,726,242.00	355,791,721.00	667,517,963.00	537,095,331.25	130,422,631.75	80%
22 Use of goods and services	483,093,542.00	176,353,883.00	306,739,659.00	182,732,547.79	124,007,111.21	60%
24 Interest payments	-	-	-	-	-	0%
25 Subsidies	-	-	-	-	-	0%
263 Transfers to Other Government Units	-	-	-	5,112,998.00	5,112,998.00	0%
261/2/4 Other grants and transfers	41,025,000.00	11,940,000.00	29,085,000.00	6,633,185.00	22,451,815.00	23%
27 Social Security Benefits	-	15,855,872.00	15,855,872.00	-	15,855,872.00	0%
30&40 Acquisition of Assets	1,373,272,691.00	763,945,024.00	609,327,667.00	237,946,562.69	371,381,104.31	39%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
55 Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
28 Other Payments	2,122,000.00	2,122,000.00	-	-	-	0%
<b>TOTALS</b>	<b>2,211,239,475.00</b>	<b>582,713,314.00</b>	<b>1,628,526,161.00</b>	<b>969,520,624.73</b>	<b>659,005,536.27</b>	<b>60%</b>

  
 CFO-FINANCE

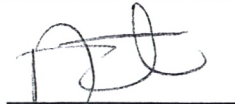
  
 HEAD OF TREASURY

COUNTY GOVERNMENT OF LAMU  
 Summary Statement of Appropriation : Recurrent  
 For the period ended June 30, 2014 (16 Months)

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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>						
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	1,148,059,778.00	-	1,148,059,778.00	1,389,074,656.20	241,014,878.20	
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts	-	-	-	27,200,895.05	27,200,895.05	0%
<b>TOTALS</b>				<b>1,416,275,551.25</b>	<b>268,215,773.25</b>	<b>-</b>
<b>PAYMENTS</b>						
21 Compensation of Employees	311,726,242.00	355,791,721.00	667,517,963.00	537,095,331.25	130,422,631.75	80%
22 Use of goods and services	483,093,542.00	176,353,883.00	306,739,659.00	182,732,547.79	124,007,111.21	60%
24 Interest payments	-	-	-	-	-	0%
25 Subsidies	-	-	-	-	-	0%
263 Transfers to Other Government Units	-	-	-	5,112,998.00	5,112,998.00	0%
261/2/4 Other grants and transfers	16,025,000.00	13,060,000.00	29,085,000.00	6,633,185.00	22,451,815.00	23%
27 Social Security Benefits	-	15,855,872.00	15,855,872.00	-	15,855,872.00	0%
30&40 Acquisition of Assets	30,875,691.00	97,985,593.00	128,861,284.00	122,182,131.69	6,679,152.31	95%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
55 Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
28 Other Payments	2,122,000.00	2,122,000.00	-	-	-	0%
<b>TOTALS</b>	<b>843,842,475.00</b>	<b>304,217,303.00</b>	<b>1,148,059,778.00</b>	<b>853,756,193.73</b>	<b>294,303,584.27</b>	<b>74%</b>

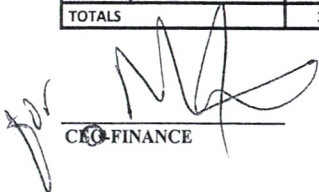
  
 CFO - FINANCE

  
 HEAD OF TREASURY

COUNTY GOVERNMENT OF LAMU  
 Summary Statement of Appropriation : Development  
 For the period ended June 30, 2014 (16 Months)

SUMMARY STATEMENT OF APPROPRIATION: 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>	-	-	-	-	-	
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	480,466,383.00	-	480,466,383.00	199,761,000.00	280,705,383.00	
Transfers from Other Government Entities	-	-	-	-	61,592,200.00	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	-	-	-	6,256,996.56	- 6,256,996.56	
<b>TOTALS</b>				206,017,996.56	336,040,586.44	
<b>PAYMENTS</b>						
21 Compensation of Employees	-	-	-	-	-	0%
22 Use of goods and services	-	-	-	-	-	0%
24 Interest payments	-	-	-	-	-	0%
25 Subsidies	-	-	-	-	-	0%
263 Transfers to Other Government Units	-	-	-	-	-	0%
261/2/4 Other grants and transfers	25,000,000.00	(25,000,000.00)	-	-	-	0%
27 Social Security Benefits	-	-	-	-	-	0%
30&40 Acquisition of Assets	1,342,397,000.00	(861,930,617.00)	480,466,383.00	115,764,431.00	364,701,952.00	24%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
55 Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
28 Other Payments	-	-	-	-	-	0%
<b>TOTALS</b>	1,367,397,000.00	- 886,930,617.00	480,466,383.00	115,764,431.00	364,701,952.00	24%

  
 CEO FINANCE

  
 HEAD OF TREASURY

**COUNTY GOVERNMENT OF LAMU**  
**Summary Statement of Provisionings**  
**For the period ended June 30, 2014 (16 Months)**

**I. SUMMARY STATEMENT OF PROVISIONINGS**

Details of General Accounts On Vote

	<b>2013 - 2014</b>
	<b>Kshs</b>
GAV Provisioning account balance	<u>714,365,123.08</u>
<b>Total</b>	<u><u>714,365,123.08</u></u>

Details of Exchequer Account

	<b>2013 - 2014</b>
	<b>Kshs</b>
Exchequer Provisioning account balance	-
<b>Total</b>	<u><u>-</u></u>

**COUNTY GOVERNMENT OF LAMU**

**Reports and Financial Statements**

**For the period ended June 30, 2014 (16 Months)**

**I. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the County Government.

**2. Recognition of revenue and expenses**

The County Government recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the County Government. In addition, the County Government recognises all expenses when the event occurs and the related cash has actually been paid out by the

**3. In-kind contributions**

In-kind contributions are donations that are made to the County Government 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 Government includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



**5. Pending bills**

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

**6. 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 Government's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County Government's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

COUNTY GOVERNMENT OF LAMU  
 Reports and Financial Statements  
 For the period ended June 30, 2014 (16 Months)

**TAX RECEIPTS**

2013 - 2014  
 Kshs

Taxes on Income, Profits and Capital Gains	-
Taxes on Property	-
Taxes on Goods and Services	-
Taxes on International Trade and Transactions	-
Other Taxes (not elsewhere classified)	-
<b>Total</b>	<b>-</b>

**2 SOCIAL SECURITY CONTRIBUTIONS**

2013 - 2014  
 Kshs

Receipts for Health Insurance Contribution	-
Receipts to NHIF for Health Insurance Contributions	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-
<b>Total</b>	<b>-</b>

**3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2013 - 2014 Kshs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>			
(insert name of donor)	-	-	-
(insert name of donor)	-	-	-
<b>Grants Received from Multilateral Donors (International Organisations)</b>			
(insert name of donor)	-	-	-
(insert name of donor)	-	-	-
<b>Grants Received from other levels of government</b>			
(insert name of donor)	-	-	-
(insert name of donor)	-	-	-
<b>Total</b>			<b>-</b>

**4 EXCHQUER RELEASES**

	2013 - 2014 Kshs
Total Exchequer Releases for quarter 1	265,948,532.00
Total Exchequer Releases for quarter 2	150,075,510.00
Total Exchequer Releases for quarter 3	435,218,979.00
Total Exchequer Releases for quarter 4	737,592,635.20
<b>Total</b>	<b>1,588,835,656.20</b>

**5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014 Kshs
Transfers from Central government entities	
Transition Authority	61,592,200.00
(insert name of budget agency)	-
Transfers from Counties	-
(insert name of budget agency)	-
(insert name of budget agency)	-
<b>TOTAL</b>	<b>61,592,200.00</b>

**6 PROCEEDS FROM DOMESTIC BORROWINGS**

2013 - 2014  
 Kshs

Borrowing within General Government	-
Borrowing from Monetary Authorities (Central Bank)	-
Other Domestic Depository Corporations (Commercial Banks)	-
Borrowing from Other Domestic Financial Institutions	-
Borrowing from Other Domestic Creditors	-
<b>Total</b>	<b>-</b>

COUNTY GOVERNMENT OF LAMU  
 Reports and Financial Statements  
 For the period ended June 30, 2014 (16 Months)  
 NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014 Kshs
x% Retention amount in relation	-
y% Retention amount in relation to project B	-
z% Retention amount in relation to project C	-
Deposits held in trust	-
<b>Total</b>	<b>-</b>

[Provide a detailed analysis of this Note under Annex 3. The amount held as retention and deposits should also be disclosed under Note 24A]

8 PROCEEDS FROM FOREIGN BORROWINGS

	2013 - 2014 Kshs
Foreign Borrowing - Draw-downs Through Exchequer	-
Foreign Borrowing - Direct Payments	-
Foreign Currency and Foreign Deposits	-
<b>Total</b>	<b>-</b>

9 PROCEEDS FROM SALE OF ASSETS

	2013 - 2014 Kshs
Receipts from the Sale of Buildings	-
Receipts from the Sale of Vehicles and Transport Equipment	-
Receipts from the Sale Plant Machinery and Equipment	-
Receipts from Sale of Certified Seeds and Breeding Stock	-
Receipts from the Sale of Strategic Reserves Stocks	-
Receipts from the Sale of Inventories, Stocks and Commodities	-
Disposal and Sales of Non-Produced Assets	-
Receipts from the Sale of Strategic Reserves Stocks	-
<b>Total</b>	<b>-</b>

10 REIMBURSEMENTS AND REFUNDS

	2013 - 2014 Kshs
Refund from World Food Programme (WFP)	-
Reimbursement of Audit Fees	-
Reimbursement on Messing Charges (UNICEF)	-
Reimbursement from World Bank - ECD	-
Reimbursement from Individuals and Private Organisations	-
Reimbursement from Local Government Authorities	-
Reimbursement from Statutory Organisations	-
Reimbursement within Central Government	-
Reimbursement Using Bonds	-
<b>Total</b>	<b>-</b>

11 RETURNS OF EQUITY HOLDINGS

	2013 - 2014 Kshs
Returns of Equity Holdings in Domestic Organisations	-
Returns of Equity Holdings in International Organisations	-
<b>Total</b>	<b>-</b>

12 OTHER RECEIPTS

	2013 - 2014 Kshs
Transfers from Lamu Local Authority	4,000,000.00
Profits and Dividends	-
Rents	-
Other Property Income	-
Sales of Market Establishments	-
Receipts from Administrative Fees and Charges	-
Receipts from Administrative Fees and Charges - Collected as ALA	-
Receipts from Incidental Sales by Non-Market Establishments	-
Receipts from Sales by Non-Market Establishments	-
Receipts from Sale of Incidental Goods	-
Fines Penalties and Forfeitures	-
Receipts from Lamu County LATP	6,256,996.56
Other Receipts Not Classified Elsewhere- Attached Schedule	23,200,895.05
<b>Total</b>	<b>33,457,891.61</b>

COUNTY GOVERNMENT OF LAMU  
 Reports and Financial Statements  
 For the period ended June 30, 2014 (16 Months)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 COMPENSATION OF EMPLOYEES

	2013 - 2014
	Kshs
Basic salaries of permanent employees	497,227,078.25
Basic wages of temporary employees	2,040,638.70
Personal allowances paid as part of salary	33,077,463.55
Personal allowances paid as reimbursements	976,456.20
Personal allowances provided in kind	220,240.00
Pension and other social security contributions	95,249.00
Compulsory national social security schemes	-
Compulsory national health insurance schemes	-
Social benefit schemes outside government	-
Other personnel payments	3,458,205.55
<b>Total</b>	<b><u>537,095,331.25</u></b>

14 USE OF GOODS AND SERVICES

	2013 - 2014
	Kshs
Utilities, supplies and services	6,366,429.69
Communication, supplies and services	3,978,335.00
Domestic travel and subsistence	52,232,052.00
Foreign travel and subsistence	5,079,640.00
Printing, advertising and information supplies & services	8,584,186.75
Rentals of produced assets	9,326,228.60
Training expenses	10,841,956.00
Hospitality supplies and services	24,759,509.45
Insurance costs	2,592,151.90
Specialized materials and services	7,905,392.30
Office and general supplies and services	10,331,100.61
Other operating expenses	16,657,629.40
Routine maintenance – vehicles and other transport equipment	4,981,918.00
Routine maintenance – other assets	3,339,629.70
Fuel, oil and lubricants	15,762,388.39
<b>Total</b>	<b><u>182,732,547.79</u></b>

15 INTEREST PAYMENTS

	2013 - 2014
	Kshs
Interest Payments on Foreign Borrowing	-
Interest on Domestic Borrowing	-
Interest on Borrowing From Other Government Units	-
<b>Total</b>	<b><u>-</u></b>

16 SUBSIDIES

Description	2013 - 2014
	Kshs
Subsidies to Public Corporations <i>See list attached</i> (insert name)	-
Subsidies to Private Enterprises <i>See list attached</i> (insert name)	-
<b>TOTAL</b>	<b><u>-</u></b>

17 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014
	Kshs
Transfers to Lamu Local Authority Fund	5,112,998.00
Transfers to Counties (insert name of budget agency)	-
(insert name of budget agency)	-
<b>TOTAL</b>	<b><u>5,112,998.00</u></b>

18 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014
	Kshs
Scholarships and other educational benefits	5,255,980.00
Emergency relief and refugee assistance	781,305.00
Subsidies to small businesses, cooperatives, and self employed	-
Other current transfers, grants	435,300.00
Other capital grants and transfers	160,600.00
<b>Total</b>	<b><u>6,633,185.00</u></b>

19 SOCIAL SECURITY BENEFITS

	2013 - 2014
	Kshs
Government pension and retirement benefits	-
Social security benefits in cash and in kind	-
Employer Social Benefits in cash and in kind	-
<b>Total</b>	<b><u>-</u></b>

COUNTY GOVERNMENT OF LAMU  
 Reports and Financial Statements  
 For the period ended June 30, 2014 (16 Months)  
 NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 ACQUISITION OF ASSETS  
 On Financial Assets

	2013 - 2014
	Kshs
Purchase of Buildings	-
Construction of Buildings	11,708,070.61
Refurbishment of Buildings	1,398,152.40
Construction of Roads	-
Construction and Civil Works	4,217,343.68
Overhaul and Refurbishment of Construction and Civil Works	287,750.00
Purchase of Vehicles and Other Transport Equipment	87,465,311.00
Overhaul of Vehicles and Other Transport Equipment	16,000.00
Purchase of Household Furniture and Institutional Equipment	13,904,703.00
Purchase of Office Furniture and General Equipment	21,567,638.00
Purchase of ICT Equipment, Software and Other ICT Assets	6,333,012.00
Purchase of Specialised Plant, Equipment and Machinery	69,607,492.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	1,061,410.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	50,000.00
Research, Studies, Project Preparation, Design & Supervision	20,329,680.00
Rehabilitation of Civil Works	-
Acquisition of Strategic Stocks and commodities	-
Acquisition of Land	-
Acquisition of Intangible Assets	-
<b>Financial Assets</b>	
Domestic Public Non-Financial Enterprises	-
Domestic Public Financial Institutions	-
Foreign financial Institutions operating Abroad	-
Other Foreign Enterprises	-
Foreign Payables - From Previous Years	-
<b>Total</b>	<b>237,946,562.69</b>

21 FINANCE COSTS, INCLUDING LOAN INTEREST

	2013 - 2014
	Kshs
Exchange Rate Losses	-
Interest Payments on Foreign Borrowings	-
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
<b>Total</b>	<b>-</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2013 - 2014
	Kshs
Repayments on Borrowings from Domestic	-
Principal Repayments on Guaranteed Debt Taken over by Government	-
Repayments on Borrowings from Other Domestic Creditors	-
Repayment of Principal from Foreign Lending & On - Lending	-
<b>Total</b>	<b>-</b>

23 OTHER EXPENSES

	2013 - 2014
	Kshs
Budget Reserves	-
Civil Contingency Reserves	-
Capital Transfers to Non-Financial Public Enterprises	-
Capital Transfer to Public Financial Institutions and Enterprises	-
Capital Transfer to Private Non-Financial Enterprises	-
Other expenses	-
Domestic Accounts	-
<b>Total</b>	<b>-</b>

24A: Bank Accounts

Name of Bank, Account No. & currency	2013 - 2014
	Kshs
Central Bank of Kenya_Development Account no.1000172057	112,362,200.00
Central Bank of Kenya_Recurent Account no.1000171146	41,213,350.35
Central Bank of Kenya_CRF Account no.1000181338	517,332,654.25
Kenya_Commercial Bank Standing Imprest Account no.1140745603	3,265,619.43
Kenya_Commercial Bank Revenue Account no.1140750615	487,485.00
Kenya_Commercial Bank LATF Account no.1142230341	2,031,835.23
<b>Total</b>	<b>676,693,144.26</b>

COUNTY GOVERNMENT OF LAMU  
 Reports and Financial Statements  
 For the period ended June 30, 2014 (16 Months)  
 NOTES TO THE FINANCIAL STATEMENTS (Continued)  
**B: CASH IN HAND**

2013 - 2014  
 Kshs

Lamu	862,000.00
Location 2	-
Location 3	-
Other Locations (specify)	-
<b>Total</b>	<b>862,000.00</b>

[Provide cash count certificates for each]

24C: Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Describe the nature of deposit	-	-	-	-
Describe the nature of deposit	-	-	-	-
Describe the nature of deposit	-	-	-	-
Describe the nature of deposit	-	-	-	-
<b>Total</b>				

24D (i): OUTSTANDING IMPRESTS 2012/2013

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	amt Surrend Kshs	Balance Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>Total</b>				

24D (i): OUTSTANDING IMPRESTS 2013/2014

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	amt Surrend Kshs	Balance Kshs
See attached List		-	-	36,809,978.82
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>Total</b>				<b>36,809,978.82</b>

[Include an annex if the list is longer than 1 page.]  
 NOTES TO THE FINANCIAL STATEMENTS (Continued)

25. BALANCES BROUGHT FORWARD

2013 - 2014  
 Kshs

Bank accounts	-
Cash in hand	-
Cash equivalents (short-term deposits)	-
Imprest	-
Receivables	-
Payables	-
<b>Total</b>	<b>-</b>

[Provide short appropriate explanations as necessary]

26

PRIOR YEAR ADJUSTMENTS

2013 - 2014  
 Kshs

Bank accounts	-
Cash in hand	-
Cash equivalents (short-term deposits)	-
Imprest	-
<b>Total</b>	<b>-</b>

**OUTSTANDINGB IMPREST- PENDING BILLS**

**AS AT 30.06.2014**

<i>Payee</i>	<i>Date</i>	<i>Imprest warrant No.</i>	<i>Amount</i>	<i>Details</i>
Patrick wambua	25.12.2013	1897061	62,000.00	Visit CBK
Khamis I.B Kaviha	18.12.2013	1897022	46,000.00	Retreat
Grace Mburu	18.12.2014	1897023	46,000.00	Retreat
Albert M. Mwaniki	18.12.2015	1897075	20,000.00	Attend Cleaness Exercise
Albert M. Mwaniki	18.12.2016	1897026	45,500.00	Attend Cleaness Exercise
Athman Dumila	03.12.2013	1848732	30,000.00	Purchase stationery
Mohamed Abdulwahab	25.12.2013	1848764	12,000.00	Airtime
Albert M. Mwaniki	11.12.2013	1848776	120,000.00	Jubilee Celebration
Wambua M.	22.12.2013	1848698	72,000.00	Surrender of A/c TA
Thomas K. Wanjema	20.11.2013	1848659	291,800.00	Cultural Festival
Patrick Wambua	08.11.2013	1848628	62,000.00	Collecting accounting document
Ali M. Mbwarali	18.11.2012	1848642	10,000.00	Forum retreat
Thomas K. Wanjema	18.11.2013	1848562	18,100.00	Rail repair
Thomas K. Wanjema	26.10.2013	1848584	42,000.00	LAPTRUST AGM
Gichohi C. Mathenge	15.10.2013	1848553	45,850.00	Rabies control
Ali M. Mbwarali	26.09.2013	72648	5,000.00	Standing Imprest
Patrick Wambua	17.10.2013	792631	35,000.00	County share of revenue
Hon. Khamis Kaviha	11.09.2013	792545	35,000.00	Retreat Naivasha
Kelly Otieno	12.07.013	1591953	2,500.00	Purchase of office furniture
Patrick Wambua	12.07.014	1591972	30,000.00	County share of revenue and share
Stephen M. Mbuvi	06.06.2013	792725	168,970.00	Facilitate works
Mohamed M. Ali	18.06.2013	2004941	20,000.00	CeO meeting Lamu
Timothy K. Hamisi	13.06.2014	1953858	49,250.00	Repair of sale vn
Jamila A. Mitsanze	24.06.2014	1953858	22,000.00	Official visit
Simon M. Komu	16.06.2014	358629	751,500.00	Beach management
Anthony Mbabu	19.06.2014	2004945	180,000.00	proving office supplies
Siyat Osman	20.06.2014	2004950	90,000.00	Security hire operation
Emanuel Bowen	23.06.2014	2004963	36,000.00	Accompany Governor to Nairobi
Ghalib Mohamed	23.06.2015	2004964	22,500.00	Driving Governor to Nairobi
Abdulwahab Mohamed	23.06.2016	2004962	46,000.00	Driving Governor to Nairobi
Mohamed Mbwana	23.06.2014	2004961	106,570.00	
Ghalib Mohamed	04.06.2014	2004952	13,500.00	
Emanuel Bowen	04.06.2015	2004953	13,500.00	
Mohamed Abdulwahab	04.06.2014	2004951	19,500.00	
Mohamed Mbwana	04.06.2015	2004954	19,500.00	
Mohamed Abubakar	17.06.2014	796588	85,500.00	
Phitu B. Galole	11.06.2014	2004505	165,470.00	
Abdulrazak Abdul	05.06.2014	2004604	13,500.00	
Peter Ndichu	05.06.2015	1953798	9,000.00	
Lawrence Muiruri	05.06.2016	2004603	47,000.00	
Njihia S. Mwangi	03.06.2014	1085612	122,370.00	
Jamila A. Mitsanze	06.06.2014	1953804	144,000.00	
Amina Rashid	16.04.2014	1953599	35,000.00	
Albert M. Mwaniki	06.06.2014	2004605	182,000.00	
Charles Mugaa	26.05.2014	1953795	16,700.00	
Atwaa Salim	25.04.2014	1953674	47,600.00	
Lawrence Muiruri	07.05.2014	1953673	31,000.00	
Grace Mburu	25.04.2014	1953673	70,300.00	
Stephen Ndundi	23.05.2014	1953772	406,000.00	
Abubakar Omar	11.05.2014	1953693	4,000.00	
Patrick Wambua	07.05.2014	1953690	54,000.00	
Mohamed Mbwana	02.05.2014	1953683	36,000.00	
Albert M. Mwaniki	07.05.2014	1953698	53,000.00	
Abdalla Kai Omar	29.05.2014	1953800	30,000.00	
Hafswa A.S Diffini	15.05.2014	1953698	62,000.00	
Aboud Hassan	22.05.2014	1953766	13,500.00	
Ghalib Mohamed	22.05.2015	1953765	13,500.00	
Ahmed M. Ali	22.05.2016	1953787	75,000.00	
Ali Mbwarali	20.05.2014	1953781	40,000.00	
Stephen K. Kimani	12.06.2014	792717	43,200.00	
M.A. Mwakufunza	08.05.2014	2004804	30,000.00	
Daniel Hiribae	20.05.2014	2004804	57,750.00	
Stephwn M. Mbuvi	29.05.2014	079223	30,000.00	
Mohamed Mbwana	29.05.2014	1953764	39,000.00	
Gideon C. Mathenge	23.05.2014	1953771	5,350.00	
Abubakar Omar Bakari	26.05.2014	1953768	18,000.00	

Athman Dumila	23.05.2014	1953773	55,000.00
Dr.Kombo Mohamed	22.05.2014	1953761	54,000.00
Dr.Kombo Mohamed	28.05.2014	1953796	114,000.00
Abubakar mohamed	28.05.2015	1953797	102,000.00
Jamila A. Mitsanze	27.05.2014	1953802	44,000.00
James Gichuu	26.05.2014	1953793	89,000.00
Ahmed M. Ali	28.05.2014	2004502	50,000.00
Albert M. Mwaniki	28.05.2015	1953786	15,000.00
Elijah Gichuki	26.05.2014	1953793	16,700.00
Andrew Waweru	30.05.2014	2004901	45,000.00
Khamis Kaviha	03.06.2014	1953785	300,500.00
Paul Maina	30.05.2014	1001141	51,000.00
Leonard M. Minyan	26.05.2014	1953769	19,500.00
Phitus R. Galole	16.05.2014	1001140	80,000.00
Fidelis Muriithi	16.05.2014	1595802	107,720.00
Peninna Mathiu	23.05.2014	1953697	86,500.00
Henry Mwaura	22.05.2014	1953696	98,000.00
Florence Ndung'u	20.04.2014	1953770	78,000.00
Stephen M. Mbuvi	23.05.2014	792715	121,720.00
Fidelis Muriithi	23.05.2014	792714	105,720.00
Kaviha Khamis	21.05.2014	1953695	162,000.00
Leonard O. Omlow	17.04.2014	1953653	20,000.00
Leonard O. Omlow	17.04.2015	1953652	150,000.00
Masuo Mahadhi	24.04.2014	1953663	6,000.00
Ali M. mbwarali	17.04.2014	1953657	55,000.00
Omar Tawane	17.04.2015	1953655	55,000.00
Linda A. Mboya	04.04.2014	1953525	50,000.00
Masuo Mahadhi	30.04.2014	1953685	19,500.00
Abdullahi Osman`	01.4.2014	1953531	26,000.00
Omar bakari	07.04.2014	1953549	9,000.00
Linda A. Mboya	02.04.2014	1953524	30,000.00
Kassim David	08.04.2013	1953554	50,000.00
Grace Mburu	11.04.2014	1953578	75,000.00
Mlewa karema	11.04.2014	1953579	38,500.00
Amina Rashid	15.04.2014	1953586	34,800.00
Mohamed Mbwana	16.04.2014	1953590	26,000.00
Mohamed M. Ali	16.04.2014	1953600	13,000.00
Mohamed mbwana	10.04.2014	1953564	74,000.00
Mohamed Abdulwahab	14.04.2014	1953565	19,500.00
Mohamed Abdulwahab	10.04.2014	1953568	39,000.00
Samuel Bowen	10.04.2015	1953567	13,500.00
Ghalib Mohamed	10.04.2016	1953566	13,500.00
Stephen Ndundi	15.04.2014	1953595	429,000.00
Mohamed Mbwana	29.03.2014	1897392	8,800.00
Leonard omolo	21.03.2014	1897394	31,500.00
Khamis Kaviha	27.03.2014	1953526	3,000.00
Lawrence Murimi	28.03.2014	1953530	28,000.00
Albert mwaniki	21.03.2014	193501	24,000.00
Wuhias Mwangi	24.03.2014	1953507	108,206.00
Maryam Abdalla	24.03.2014	1953508	131,025.00
Ali M. Mbwarali	26.3.2014	1953516	50,000.00
Patrick Wambua	05.03.2014	1897356	54,000.00
Grace Mburu	26.03.2014	1897362	54,000.00
Elijah Gichuki	06.03.2014	1897364	13,000.00
Amina Rashid	13.03.2014	1897375	95,000.00
Amina Rashid	18.03.2015	1897378	42,000.00
Salim I. Twahir	14.03.2014	1897379	25,000.00
Lawrence Mutisya	20.03.2014	1897387	20,000.00
B.D Wachu	24.03.2014	1897388	39,800.00
Lawrence Muiruri	21.03.2014	1897400	34,500.00
Mohamed Mbwana	20.03.2014	1897395	40,000.00
Alex Jimbi	12.03.2014	1897371	90,000.00
Lawrence Muiruri	19.02.2014	1897262	15,000.00
Lawrence Muiruri	24.02.2014	1897291	5,000.00
Dr Nyaboga EO	27.02.2014	1897274	201,500.00
Ahmed Albeity	13.02.2014	1897264	24,000.00
Abdulrazak Abdul	13.02.2014	1897279	9,000.00
Mlewa karema	18.02.2014	1897278	5,000.00
Mlewa karema(Masuo)	24.02.2014	1897279	3,000.00
Ayub Mbugua(Deceased)	28.02.2014	1897295	13,000.00

Sauda Hassan	07.02.2014	1897245	20,200.00
Atwaa Salim	07.02.2014	1897241	56,800.00
M.M Dahir	07.01.2014	1897247	599,970.00
Mohamed Mbwana	20.01.2014	1897166	30,000.00
Siyat Osman	07.01.2014	1897078	130,000.00
Atwaa Salim	27.01.2014	1897176	42,400.00
Atwaa Salim	27.01.2015	1897171	54,400.00
Salim I. Twahir	27.01.2014	1897192	60,000.00
A.M mwaniki	29.01.2014	1897209	5,000.00
J.K Wanjema	04.02.2014	1897211	2,000.00
Athman Dumila	24.01.2014	1897180	12,000.00
Simon M. Komu	27.1.2014	1897177	18,000.00
Lucy Kazungu	17.01.2014	1897163	500.00
Khamis Kaviha	8.01.2014	1897080	6,000.00
Lawrence Muiruri	17.01.2014	1897157	24,250.00
Patrick Wambua	31.01.2014	1897217	60,000.00
A.M mwaniki	29.01.2014	1897208	136,500.00
Amina Rashid	24.01.2014	1897174	66,000.00
Siyat Osman	23.05.2014	1953792	100,000.00
Siyat Osman	30.08.2014	792512	500,000.00
Siyat Osman	26.06.2014	2004942	83,000.00
James Gichuu	12.06.2014	2004903	39,000.00
Siyat Osman	16.06.2014	2004904	36,000.00
Dr. Kombo Mojhamed	04.06.2014	2004905	46,000.00
Amina Rashid	04.06.2015	2004906	46,000.00
Atwaa Salim	04.06.2016	2004907	46,000.00
Ahmed Albeity	04.06.2017	2004908	46,000.00
Joyce Murimi	09.06.2014	2004918	46,000.00
Abdalla Ahmed	16.06.2014	2004919	40,000.00
Patrick Wambua	12.06.2014	2004922	62,000.00
Hassan Haji	20.06.2014	2004943	83,000.00
Siyat Osman	14.06.2014	2004929	30,000.00
James Gichuu	12.06.2013	2004924	26,000.00
Andrew Waweru	12.06.2014	2004925	26,000.00
Beatrice Kahiu	11.06.2014	2004926	26,000.00
Anthony Mbabu	12.06.2014	2004923	130,000.00
Samia omar	04.06.2014	2004909	46,000.00
Grace Mburu	04.06.2014	2004910	46,000.00
Bunu Haji	06.06.2014	2004911	46,000.00
Florence Ndung'u	06.06.2014	2004912	46,000.00
Mohames Swaleh	06.06.2014	2004913	46,000.00
Hassan Haji	04.06.2014	2004914	46,000.00
Ali M. mbwarali	06.06.2014	2004916	40,000.00
Fatma Said	06.06.2014	2004917	40,000.00
Ishaq Buya	04.07.2013	1591967	41,600.00
Mohamed hashim	30.08.2013	0792519	36,000.00
Abdul Kassim	11.09.2013	0792526	46,000.00
Paul Kimani	03.09.2013	0792527	46,000.00
James Komu	24.10.2013	1848570	7,000.00
Paul Kimani	23.10.2013	1848569	66,000.00
James Njuguna	21.11.2013	1848676	40,000.00
Monica Marubu	28.11.2013	1848678	40,000.00
James Gichuu	28.11.2013	1848683	40,000.00
Azher M. Mbarak	12.11.2013	1848609	30,000.00
James Njuguna	03.12.2013	1848729	321,635.00
Abdul Kassim	03.12.2013	1848728	321,635.00
Issac kagia	24.12.2013	1897058	70,000.00
Issac kagia	24.12.2013	1897054	43,800.00
Awadh Babo	13.12.2013	1897001	19,800.00
James Njuguna	13.12.2013	1848794	35,800.00
Abbas F. Nagi	13.12.2014	1848793	35,800.00
Omar M. said	13.12.2013	1848791	35,800.00
Joseph Kithuku Kameu	12.12.2013	1848780	35,800.00
Paul Kimani	12.12.2013	1848779	35,800.00
Ishaq Buya	12.12.2013	1848777	35,800.00
Omar S. mohamed	04.12.2013	1848740	35,600.00
Ali bakari	04.12.2013	1848741	35,600.00
Awadh Babo	05.12.2013	1848758	19,600.00
Joseph K. Kyambia	05.12.2013	1848759	35,600.00
Ishaq Buya	16.01.2014	1897139	35,800.00

Mboche Wanyoike	16.01.2014	1897140		51,800.00
Awadh Babo	17.12.2013	1897017		23,800.00
Josphat K. Kyambia	17.12.2014	1897018		43,800.00
isaac Kagia	17.12.2014	1897012		53,800.00
Monica Njambi	13.12.2013	1848784		35,800.00
Josephat K. Kyambia	16.10.2014	1897127		45,000.00
Mboche wanyoike	16.01.2014	1897126		65,000.00
Omar S. mohamed	23.12.2013	1897046		35,800.00
Josephat K. Kyambia	16.01.2014	1897148		35,800.00
Mohamed dello	16.01.2014	1897149		19,500.00
Monica Njambi	16.01.2014	1897143		19,500.00
James Njuguna	16.01.2014	1897145		19,500.00
Awadh Babo	16.01.2014	1897133		29,800.00
Omar Ahmed	16.01.2014	1897134		43,800.00
Paul Kimani	16.01.2019	1897142		19,500.00
Omar M.Said	16.01.2020	1897135		19,500.00
Mboche Wanyoike	31.01.2014	1897218		66,920.00
Paul Kimani	27.01.2014	1897189		27,000.00
Omar S. mohamed	04.02.2014	1897187		27,000.00
Monica Marubu	24.01.2014	1897181		27,000.00
Mboche Wanyoike	21.01.2014	1897156		53,000.00
Monica Njambi	10.01.2014	1897105		10,000.00
Joseph Githuku Kameu	10.01.2014	1897103		10,000.00
Mohamed dello	10.01.2014	1897093		10,000.00
Mboche Wanyoike	10.01.2014	1897102		12,000.00
James Njuguna Kameu	10.01.2014	1897097		10,000.00
Abbas F. Nagi	10.01.2014	1897091		10,000.00
Mohamed hashim	06.02.2014	1897228		136,000.00
Mboche Wanyoike	06.02.2014	1897229		86,800.00
Josephat K. Kyambia	06.02.2014	1897233		70,800.00
Mboche Wanyoike	21.02.2014	1897321		39,600.00
Shariffa Abubakar	28.02.2014	1897313		35,800.00
James M. Komu	27.02.2014	1897299		73,600.00
Monica Njambi	04.03.2014	1897287		73,600.00
Mohamed Dello	05.03.2014	1897285		73,600.00
Joseph Githuku Kameu	07.03.2014	1897288		73,600.00
Ishaq Buya	18.03.2014	1897377		10,420.00
Awadh Babo	09.01.2014	1897083		32,600.00
Shariffa Abubakar	03.05.2014	1953722		28,000.00
Johana Karanja	03.05.2014	1953717		28,000.00
James Komu	03.06.2014	1953720		28,000.00
Husuni Alawi	04.06.2014	1953715		28,000.00
Edith Munyi	03.06.2014	1953716		28,000.00
Azher M. Mbarak	04.06.2014	1953718		28,000.00
mohamed Dello	03.06.2014	1953719		28,000.00
Joseph Githuu	03.06.2014	1953721		28,000.00
Kiplagat Jofrey	04.06.2014	1953723		28,000.00
Mboche Wanyoike	04.06.2014	1953724		46,000.00
Omar Ahmed	04.06.2014	1953725		40,000.00
Ali Sobana	04.06.2014	1953726		28,000.00
Ishaq Buya	03.06.2014	1953727		28,000.00
Mohamed hashim	04.06.2014	1953701		46,000.00
Mwarabu salim	17.06.2014	1953732		28,925.00
Salim Jaffar	04.06.2014	1953730		23,500.00
Mwarabu salim	4.06.2014	1953729		23,500.00
Awadh Babo	4.06.2014	1953728		23,500.00
Khadija Hamid	03.06.2014	1953714		28,000.00
Sauda Bamkuu	03.06.2014	1953713		28,000.00
Ali Bakari	03.06.2014	1953712		28,000.00
Zahara Shee	03.06.2014	1953711		28,000.00
Monica Njambi	03.06.2014	1953710		28,000.00
Amina Kale	04.06.2014	1953709		28,000.00
Monica Marubu	03.06.2014	1953708		28,000.00
Anthony Maina	03.06.2014	1953707		28,000.00
Omar Lali	04.06.2014	1953706		28,000.00
Abbas F. Nagi	03.06.2014	1953705		28,000.00
Athman M. Amini	03.06.2014	1953704		28,000.00
Abdu Kassim	03.06.2014	1953703		28,000.00
Paul Kimani	03.06.2014	1953702		28,000.00
Azher M. Mbarak	03.06.2014	1848617		60,000.00

Jeremia W. Mbugua	04.11.2013	1848605		100,000.00
P.M Kemali	20.11.2013	1848582		32,600.00
Abdillah Osman	18.03.2014	1897382		120,000.00
John Mungai	26.03.2014	1953520		150,000.00
Evans Kinyua	26.03.2014	1953521		100,000.00
Mohamed Shambe	24.03.2014	1953509		167,760.00
Dishon Mwamburi	13.03.2014	1897373		200,000.00
Salim I. Twahir	25.03.2014	1953510		216,500.00
Mohamed M. Mkanga	29.03.2014	1953528		138,000.00
Stephen Ndundi	21.03.2014	1897399		63,500.00
William Hinzano	31.03.2014	1953535		50,000.00
David Mleswa	19.03.2014	1897391		103,000.00
Gilbert Omara	13.03.2014	1897376		35,000.00
Andrew Waweru	29.11.2014	1848912		34,130.00
Ishaq Buya	28.01.2014	1897203		96,000.00
Mbuthia A.P	10.01.2014	1897109		315,500.00
Mlewa Karema	24.01.2014	1897185		108,550.00
John Mungai	12.01.2014	1897172		145,700.00
David Njenga	28.02.2014	1897355		54,000.00
Salim I. Twahir	06.02.2014	1897240		114,000.00
Anthony MBabu	09.04.2014	1953563		120,000.00
Stephen M. Mbuvi	04.04.2014	1953543		393,950.00
Mohamed Mbwana	12.04.2014	1953581		100,000.00
Ayub Mbugua(Deceased)	08.04.2014	1953556		22,000.00
Bahati Mbura	09.09.2014	1953562		102,000.00
Engineer Githuu	20.06.2014	2004949		56,000.00
Josphat K. Kyambia	16.4.2014	1953619		35,800.00
Ibrahim omar	19.06.2014	2004947		6,300,000.00
Zaddock Shari	27.08.2013	7925015		103,000.00
Omar Tawane	29.11.2013	1848714		10,000.00
abdalla Ahmed	29.11.2014	1848713		10,000.00
Masuo Mahadhi	19.12.2013	1897036		62,720.00
abdalla Ahmed	04.01.2014	1897215		60,000.00
Fatma S. Abdalla	28.01.2014	1897175		60,000.00
Omar Tawane	13.01.2014	1897121		50,000.00
Joyce Murimi	13.01.2014	1897122		50,000.00
James Gichu	07.01.2014	1897079		6,000.00
Grace Mburu	16.01.2014	1897081		6,000.00
Anthony Mbabu	01.03.2014	1897552		56,000.00
M.M Dhir	13.02.2014	1897274		332,450.00
Siyat Osman	13.02.2014	1897263		133,000.00
David Njuga	11.02.2014	1897221		28,000.00
Swalah Athman	03.02.2014	1897220		14,000.00
James Gichu	27.03.2014	1953523		50,000.00
Henry M. Gakio	29.03.2014	1953517		29,250.00
Joyce Murimi	17.03.2014	1897368		65,000.00
Anthony Mbabu	26.03.2014	1953522		50,000.00
A. Albaity	05.03.2014	1897357		66,000.00
Dr. Kombo	19.03.2014	1897321		53,000.00
Omar Tawane	26.03.2014	1953514		50,000.00
Fatma S. Abdalla	26.03.2015	1953512		50,000.00
Samia Omar	13.03.2014	1897372		35,000.00
Simon Komu	11.04.2014	1953569		284,300.00
Mohamed Shambe	20.04.2014	1953677		223,500.00
Penninah Mathew	04.04.2014	1953541		84,000.00
A. Mwakufunza	23.04.2014	1953665		18,000.00
James Gichu	23.04.2015	1953664		15,000.00
Vincent Osewe	24.04.2014	1953571		259,500.00
Alex Jimbi	11.04.2014	1953577		66,850.00
Dr. Kombo	14.04.2014	1953583		48,000.00
Dr. Kombo	09.04.2014	1953559		59,000.00
James Gichu	21.03.2014	1897397		13,000.00
A. Waweru	11.04.2014	1953575		19,000.00
Silvester Nzomu	11.04.2014	1953576		24,500.00
Mohamed M. Mkanga	28.04.2014	1953676		17,800.00
Nickson Baya	28.04.2015	1953675		17,800.00
Nasra Abdalla M.	04.04.2014	1953542		100,000.00
Florence Ndugu	20.04.2014	1953770		78,000.00
James Gichu	02.05.2014	1953684		36,000.00
Siyat Osman	09.05.2014	1953774		86,000.00
Anthony P. Mbuthia	13.05.2014	1953763		47,500.00
Mohamed Shambe	21.05.2014	1953783		169,500.00

Moh'd mbwana	04.07.2014	2004967		2,110,000.00
J.N Githui	19.06.2014	2004507		43,700.00
Justin Nzau	18.06.2014	2004939		298,500.00
Ayub Kinyuma	06.06.2014	2004551		30,000.00
Mohamed Shambe	16.06.2014	1229565		200,000.00
James Gichu	28.02.2014	1897296		17,000.00
Lawrence muiruri	29.11.2013	1848715		10,000.00
Henry Mwaura	12.02.2014	1897261		22,450.00
Peter Ndichu	14.03.2014	1897374		9,000.00
Benson Karanja	18.06.2014	1953699		6,000.00
Peter Ndichu	11.04.2014	1953580		9,000.00
Athman Kheri	18.06.2014	1953700		6,000.00
Masud Mahadhi	11.04.2014	1953570		6,300.00
James Gichu	08.04.2014	1953555		82,000.00
Samia Omar	28.03.2014	1953518		35,000.00
James Gichu	23.04.2014	1953658		13,000.00
Charles Mugaa	23.04.2014	1953659		4,500.00
Ayub Mbugua	23.04.2014	1953660		4,500.00
Charles Mugaa	23.04.2014	1953661		4,500.00
Ayub Mbugua	23.04.2014	1953662		4,500.00
Peter Ndichu	04.04.2014	1953546		2,520.00
A. Albaity	04.04.2014	1953547		42,000.00
Silvester Nzomu	17.04.2014	1953596		38,100.00
Asiya B. Babu	07.04.2014	1953551		10,000.00
Sebastia O.	17.04.2014	1953753		16,386.00
Masuo Mahadhi	16.04.2014	1953651		10,000.00
Ibrahim omar	15.04.2014	1953594		22,000.00
Charles Mugaa	21.03.2014	1897398		9,000.00
Penninah Mathew	31.08.2013	1591998		11,600.00
Ali mbwaraali	23.12.2013	1897032		12,000.00
Peter Ndichu	07.02.2014	1897244		9,000.00
Peter Ndichu	24.12.2013	1897059		9,000.00
Masuo Mahadhi	23.03.2014	1953502		6,500.00
Peter Ndichu	24.03.2014	1953506		9,000.00
Asiya B. Babu	21.03.2014	1953503		10,000.00
Swalah Athman Kilele	06.12.2013	1897041		6,000.00
Penninah Mathew	15.07.2013	1591958		7,700.00
Ibrahim omar	11.03.2014	1953540		3,293.32
Asiya B. Babu	24.03.2014	1953505		10,000.00
Ibrahim omar	15.05.2014	1953679		272,500.00
Ibrahim omar	10.07.2014	1591966		132,000.00
Ibrahim omar	26.07.2014	1591991		105,000.00
ALI SOBANA	5.3.2014	1897344		54,000.00
ALI BAKARI	27.2.2014	1897281		20,000.00
ALI BAKARI	16.1.2014	1897132		19,500.00
OMAR MOHD SAID	10.1.2013	1897092		10,000.00
HENRY MWAURA	31.1.2014	1897214		201,000.00
ALI BAKARI MOHD	13.12.2013	1848797		35,800.00
ALI BAKARI	25.11.2013	1848688		40,000.00
PAUL KIMANI	29.11.2013	1848689		40,000.00
JAMES GITHUKU	24.10.2013	1848573		7,000.00
ABBAS FAMAU	35.11.2013	1848684		40,000.00
PAUL KIMANI	10.1.2014	1897090		10,000.00
ALI BAKARI MOHD	10.1.2014	1897096		10,000.00
SIYAT /GOVERNOR	5.12.2013	BY PV		530,608.50
EDITH WAKUITHI	29.11.13	1848682		40,000.00
MONICA MARUBU	5.12.2013	1848746		35,600.00
ANTONY M NJOMO	16.1.2014	1897137		19,500.00
ANTONY M NJOMO	8.11.2013	1848618		27,200.00
ANTONY MAINA	25.10.2013	1848576		14,400.00
ISHAQ BUYA	21.11.2013	1848675		40,000.00
ISHAQ BUYA	21.2.2014	1897242		16,000.00
AZHAR A MBARAK	16.1.2014	1897161		19,500.00
ZAHARA SHEE	16.1.2014	1897151		19,500.00
ABDU KASSIM	22.1.2014	1897160		19,500.00
EDITH WAKUITHI	16.1.2014	1897144		19,500.00
ISHAQ BUYA	10.1.2014	1897114		8,000.00
ALI AHMED	6.2.2014	1897232		70,800.00
ALI SOBANA	28.3.2014	1897483		35,000.00
ABDU KASSIM	21.11.2013	1848685		40,000.00
SALIM JAFFAR	13.3.2013	1897343		45,000.00
JOSEPH GITHUKU	3.12.2013	1848726		35,600.00
ZAHARA SHEE	13.11.2013	1848619		27,200.00

MWARABU SALIM	6.2.2014	1897234	58,800.00
JOSEPH GITHUKU	4.12.2013	1848754	35,600.00
MWARABU SALIM	27.2.2014	1897289	61,600.00
JOHANA KARANJA	21.11.2013	1848677	40,000.00
AMINA KALE	4.12.2013	1848753	35,600.00
JOSEPH GITHUKU	21.11.2013	1848673	35,600.00
ZAHARA SHEE	21.11.2013	1848672	35,600.00
ZAHARA SHEE	8.11.2013	1848608	48,400.00
ZAHARA SHEE	23.10.2013	1848572	7,000.00
ZAHARA SHEE	5.12.2013	1848725	35,600.00
AWADH BABO	24.4.2014	1953623	29,800.00
MONICA JAMBI	22.11.2013	1848665	35,600.00
ABDALLA AHMED	26.3.2014	1953513	50,000.00
MOSES MULEWA	7.4.2014	1953548	9,000.00
SAMIA OMAR	26.3.2013	1953511	32,200.00
PATRICK WAMBUI	1.4.2014	1953532	59,000.00
FATMA A ADHO	21.8.2014	1897393	8,800.00
DENNOH MATHU	28.2.2014	1897293	4,300.00
DENNOH MATHU	3.3.2014	1897353	3,500.00
DR ONDIEK KINGO	28.2.2014	1897297	17,000.00
AHMED ALBEITY	10.9.2013	792593	35,000.00
AHMED ALBEITY	29.11.2013	1848711	27,000.00
AHMED ALBEITY	18.9.2013	792616	9,000.00
AHMED ALBEITY	20.1.2014	1897167	30,000.00
ANTONY MBEBU	13.2.2014	1897273	5,000.00
SIYAD OSMAN	21.3.2014	1897396	40,000.00
SIYAD OSMAN	20.1.2014	1897168	30,000.00
SIYAD OSMAN	28.2.2014	1897354	95,000.00
SIYAT OSMAN	11.2.2014	1897222	40,000.00
MLEWA KEREMA	16.8.2013	1733478	70,000.00
ANTONY MBABU	2.8.2013	1733455	80,000.00
FRANCIS MWACHIREMBE	2.8.2013	1733547	5,000.00
ANTONY MBABU	16.8.2013	1733477	5,000.00
PATRIC WAMBU	28.8.2013	1792514	40,000.00
ISHAQ BUYA	12.12.2013	1848778	60,000.00
Peninah Mathiew	18.6.2014	1953758	14,500.00
Peninah Mathiew	18.6.2014	1953759	15,500.00
Peninah Mathiew	19.6.2014	1953757	36,000.00
Abdulkarim Issa (Peninnah)	18.6.2014	1953755	2,000.00
Josphat Ngumi	18.6.2014	1953756	2,000.00
James Akech	18.6.2014	1953752	8,000.00
Shumi Mohamed	18.6.2014	1953751	8,000.00
Ibrahim Omar	13.03.2014	1897386	13,000.00
Ibrahim Omar	27.02.2014	1897383	23,000.00
Ibrahim Omar	22.02.2011	1897384	11,100.00
Ibrahim Omar	5.02.2014	1897383	4,580.00
Mohamed .m. Ali	26.7.2013	1591989	6,000.00
Abdalla Ahmed	20.9.2013	,0792621	3,000.00
Joyce Murimi	20.9.2013	,0792623	3,000.00
Fatma S Abdalla	20.9.2013	,0792622	3,000.00
Omar Taware	20.9.2013	,0792624	3,000.00
Ali Bwaraali	20.8.2013	,0792532	30,000.00
Asiya B Jabu	18.7.2013	1591978	3,000.00
Asiya B Jabu	23.7.2013	1591986	10,000.00
Abdulatif M Abdulkader	23.7.2013	1591985	7,000.00
Peninah Mathiew	23.10.2013	1848574	12,000.00
Andrew Waweru	7.2.2014	1897243	4,000.00
Albert Mwaniki	7.2.2014	1897246	10,000.00
Fatma S Abdalla	18.11.2014	1848644	4,000.00
Joyce Murimi	18.11.2014	1848645	4,000.00
Siyat Osman	23.7.2013	1591984	55,000.00
David Njenga	12.7.2013	1591971	30,000.00
Masuo Muhadhi	12.7.2013	1591969	9,000.00
Mohamed Mbwana	12.7.2013	1591956	6,000.00
Edison Mwangoya	15.7.2013	1591973	2,340.00
Asiya B Jabu	12.7.2013	1591970	10,000.00
Elijah Githuki	12.7.2013	1591968	3,400.00
Joyce Murimi	26.3.2014	1953515	50,000.00
Penninah Mathew	17.7.2013	1591955	12,825.00
Ibrahim omar	31.7.2013	1592000	50,000.00
Ibrahim Omar	31.7.2013	1591996	138,500.00
Ibrahim Omar	17.7.2013	1591977	3,790.00
Amina Rashid	17.7.2013	1591976	3,770.00

Asiya B Jabu	17.7.2013	1591974		6,000.00
David Kassim	11.6.2013	1229502		32,000.00
Swaleh Mohamed	28.5.2014	1953762		52,000.00
Aisha Mohamed	6.6.2014	20013601		47,000.00
James Gichu	13.3.2014	1897369		77,000.00
SAMIA OMAR	20.12.2013	1897038		39,000.00
ABDALLA AHMED	13.1.2014	1897120		50,000.00
Dishon Mwamburi	20.12.2013	1897042		70,000.00
Abdillah Osman	8.5.2014	1953694		19,000.00
Aisha Mohamed	7.5.2014	1953689		54,000.00
Fatma Ali Adi	30.4.2014	1953680		10,000.00
James Gichu	23.4.2014	1953671		20,000.00
James Gichu	23.4.2014	1953666		26,000.00
Ayub Mbugua	23.4.2014	1953667		9,000.00
Charles Mugaa	23.4.2014	1853668		9,000.00
Dr Gichohi	7.4.2013	1953529		106,900.00
AHMED ALBEITY	7.4.2014	1897365		59,000.00
Peter Ndichu	14.4.2014	1953582		50,000.00
Ali Bwaraali	18.3.2014	1897367		44,500.00
David Mulewa	14.4.2014	1953584		32,000.00
AHMED ALBEITY	14.4.2014	1953574		60,000.00
ABDALLA AHMED	17.4.2014	1953654		55,000.00
Fatma Said	17.4.2014	1953656		55,000.00
Paul Mungai	18.6.2014	2004606		32,000.00
Aisha Mohamed	26.5.2014	1953791		50,000.00
Maryam Abdalla	26.5.2014	2004602		47,000.00
Maryam Abdalla	6.6.2014	1085613		125,000.00
Mlewa Karema	26.9.2013	,0792647		16,000.00
Duncan M Mwakiwalo	8.11.2013	1848626		28,630.00
				36,809,978.82

**COUNTY GOVERNMENT OF LAMU**  
**Reports and Financial Statements**  
*for the period ended June 30, 2014 (16 Months)*

**ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2013/14</b>	<b>Historical Cost (Kshs) 2012/13</b>
Land		
Buildings and structures	<b>15,612,117.00</b>	<b>1,999,200.00</b>
Transport equipment	<b>77,365,761.00</b>	<b>64,288.00</b>
Office equipment, furniture and fittings	<b>33,370,626.00</b>	<b>42,000.00</b>
ICT Equipment, Software and Other ICT Assets	<b>6,333,012.00</b>	
Other Machinery and Equipment	<b>70,668,902.00</b>	
Heritage and cultural assets	<b>50,000.00</b>	
Intangible assets	<b>20,329,680.00</b>	
<b>Total</b>	<b>223,730,098.00</b>	<b>2,105,488.00</b>

*Reports and Financial Statements*

*For the period ended June 30, 2014 (16 Months)*

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

	<b>amount</b>
PAYEE	AMOUNT
ALI MBWARALI	50,170.00
ALI MBWARALI	40,000.00
ALI MBWARALI	40,000.00
IBRAHIM OMAR	101,135.00
MASUO M. MASUO	6,000.00
IBRAHIM OMAR	270,500.00
M.M DAHIR	332,450.00
M.M DAHIR	599,850.00
HENRY MWAURA	22,450.00
IBRAHIM OMAR	1,800.00
ABDI ADAN	27,000.00
LAWRENCE MUIRURI	13,500.00
LAWRENCE MUIRURI	15,000.00
DAVID NJENGA	73,000.00
MOHAMED MBWANA	40,000.00
MOHAMED MBWANA	8,500.00
ANTHONY MBABU	180,000.00
JAMES GICHU	20,000.00
PATRICK WAMBUA	72,670.00
ABDULAZIZ	21,180.00
ABDULAZIZ	1,220.00
SIYAT OSMAN	133,000.00
SIYAT OSMAN	95,249.00
JOYCE MURIMI	42,100.00
JOYCE MURIMI	215,150.00
MWINYI K.A MWAKUPHUNZA	17,600.00
BETH NGENDO MWARINGA	48,000.00
GRANDFORD M. KISEE	2,350.00
ANTHONY P. MBUTHIA	1,400.00
ANTHONY P. MBUTHIA	2,000.00
ANTHONY P. MBUTHIA	2,000.00
STEPHEN K. KIMANI	655.00
STEPHEN K. KIMANI	1,950.00
STEPHEN K. KIMANI	43,200.00

STEPHEN K. KIMANI	2,000.00
STEPHEN K. KIMANI	2,200.00
BIDAN W. WAMACHARIA	2,000.00
STEPHEN N. MBUVI	168,970.00
MRS FIDELIS W. MURITHI	25,600.00
GRANDFORD M. KISEE	2,350.00
STEPHEN M. MBEKA	2,000.00
M.A MWAKUPHUNZA	4,000.00
M.A MWAKUPHUNZA	6,960.00
M.A MWAKUPHUNZA	350.00
M.A MWAKUPHUNZA	6,700.00
M.A MWAKUPHUNZA	2,810.00
M.A MWAKUPHUNZA	1,625.00
M.A MWAKUPHUNZA	600.00
M.A MWAKUPHUNZA	2,168.00
M.A MWAKUPHUNZA	4,000.00
M.A MWAKUPHUNZA	750.00
M.A MWAKUPHUNZA	17,600.00
BETH NGENDO MWARINGA	48,000.00
BUNU H. AHMED	29,120.00
ABDALA KAI OMAR-DRMO NATIONAL GOVERNME	30,000.00
M.M DHAHIR-COUNTY DROUGHT COODINATOR	332,450.00
IBRAHIM OMAR -CASHIER	194,000.00
JAMES G. GICHURI-PA-D/GOVERNOR	6,300.00
ELIJAH GICHUKI-SECURITY OF D/GOVERNOR	16,700.00
SIYAT OSMAN IBRAHIM - C/SECRETARY	16,046.00
MOHAMED MBWANA ALI	55,200.00
MOHAMED MBWANA ALI	19,500.00
HE-ERICK MUGO- D/GOVERNOR	89,300.00
JAMES G. GICHURI-PA-D/GOVERNOR	9,000.00
PATRICK WAMBUA	72,670.00
SIYAT OSMAN IBRAHIM - C/SECRETARY	40,000.00
AMINA RASHID	104,240.00
ANTHONY MBABU-HRCM	35,100.00
ABDULLAHI OSMAN-PROCUREMENT OFFICER	26,000.00
SIYAT OSMAN IBRAHIM - C/SECRETARY	30,000.00
SIYAT OSMAN IBRAHIM - C/SECRETARY	30,000.00
OSMAN TAWANI DAGANI PSB MEMBER	84,549.00
FATMA SAID ABDALLA-PSB	96,498.00
FATMA SAID ABDALLA-PSB	40,000.00
ABDALLA AHMED-PSB MEMBER	98,399.00
ABDALLA ALI AHMED-PSB MEMBER	40,000.00
SIYAT OSMAN IBRAHIM - C/SECRETARY	30,000.00
JAMES G. GICHURI-PA-D/GOVERNOR	15,000.00
SIYAT OSMAN IBRAHIM - C/SECRETARY	36,000.00
ABUBAKAR AHMED BAKAR % COUNTY SECRETARY	28,800.00
IBRAHIM OMAR -CASHIER	9,540.00

	<b>4,456,174.00</b>

**COUNTY GOVERNMENT OF LAMU**  
**Reports and Financial Statements**  
**For the period ended June 30, 2014 (16 Months)**

**ANNEX – OTHER PENDING BILLS**

**Reports and Financial Statements**  
**For the period ended June 30, 2014 (16 Months)**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**ANNEX 3 - ANALYSIS OF OTHER PENDING BILLS**

<b>PAYEE</b>	<b>AMOUNT</b>
KENYA MEDICAL SUPPLIES AUTHORITY	8,627,256.50
TANWEER GENERAL SUPPLY	580,000.00
TOP SHOP	385,000.00
TANWEER GENERAL SUPPLY	999,600.00
SAARY GENERAL SUPPLIERS LTD	560,915.50
JASMAH INVESTMENT	491,700.00
TELKOM KENYA	213,000.00
SUPER SECURITY	312,000.00
BANZI & SONS GENERAL CONTRACTORS	226,800.00
TANEEM GENERAL SUPPLIERS	300,000.00
BANZI & SONS GENERAL CONTRACTORS	269,000.00
INTENSIVE CARE AIR CONDITIONER	577,000.00
THE STANDARD GROUP	208,800.00
TANEEM GENERAL SUPPLIERS	192,100.00
TOYOTA KENYA LTD	44,832.00
M/S TOYOTA KENYA	22,416.00
M/S TAMANI DRILLING	70,000.00
PRINCIPLE L. KENYATTA	14,580.00
BAJBER STORES	1,302,000.00
SAARY GENERAL SUPPLIERS	3,885,500.00
KENYA POWER & LIGHTNING CO LTD	360,473.08
HOUSING	117,565.00
AMEK	200.00
OHAK	500.00
KNDA	400.00
LAMU WELFARE	50.00
MEDICAL LAB SCIENCE OFFICERS	1,000.00
INDUSTRYSTAFF WELFARE ASSOCIATION	860.00
ASSOCIATION OF PUBLIC HEALTH OFFICERS	13,000.00
KENYA POSTA OFFICE	18,000.00
KENYA POSTA OFFICE	18,000.00

ASSOCIATION OF PUBLIC HEALTH OFFICERS	13,000.00
INDUSTRYSTAFF WELFARE ASSOCIATION	860.00
AMEK	500.00
OHAK	500.00
MEDICAL LAB SCIENCE OFFICERS	2,500.00
LAMU WELFARE	50.00
SWA-ADMINISTRATION POLICE	200.00
KNDA	400.00
W.C.P.S	180,287.30
DEPARTMENT OF HOUSING	107,115.00
LAMU COUNTY COUNCIL SACCO	18,095.00
UNION OF KENYA C SERVANT	83,495.00
LAMU WELFARE	50.00
MEDICAL LAB SCIENCE OFFICERS	1,000.00
MOMBASA WELFARE	200.00
INDUSTRYSTAFF WELFARE ASSOCIATION	430.00
AMEK	200.00
W.C.P.S	163,082.60
LAMU COUNTY GOVERNMENT	117,065.00
LAMU COUNTY COUNCIL SACCO	21,575.00
OHAK	500.00
KNDA	400.00
W.C.P.S	177,543.75
MINISTRY OF HOUSING	117,565.00
KNDA	400.00
AMEK	200.00
OHAK	500.00
ASSOCIATION OF PUBLIC HEALTH OFFICERS	13,000.00
LAMU WELFARE	50.00
MEDICAL LAB SCIENCE OFFICERS	2,500.00
INDUSTRYSTAFF WELFARE ASSOCIATION	860.00
KENYA POSTA OFFICE	18,000.00
LAMU COUNTY COUNCIL SACCO	20,080.00
NHIF	320.00
NSSF	400.00
OHAK	500.00
KNDA	400.00
DEPARTMENT OF HOUSING	105,765.00
AMEK	200.00
MOMBASA WELFARE	200.00
LAMU COUNTY COUNCIL SACCO	21,700.00
LAMU WELFARE	50.00
LAMU COUNTY GOVERNMENT	118,565.00
OHAK	500.00
KNDA	400.00
W.C.P.S	160,574.20
MOMBASA WELFARE	200.00

LAMU WELFARE	50.00
AMEK	200.00
MEDICAL LAB SCIENCE OFFICERS	1,000.00
LAMU COUNTY COUNCIL SACCO	21,700.00
INDUSTRYSTAFF WELFARE ASSOCIATION	430.00
LAWASO	11,765.00
KITENDETINI BAHARI HOTEL	9,450.00
FAIRDEAL	139,194.00
KPLC	40,000.00
ABDI ADAN	27,000.00
KENYA LITERATURE BUREAU	55,000.00
LAMU PALACE HOTEL	25,180.00
	<b>21,615,494.93</b>

