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REPORT

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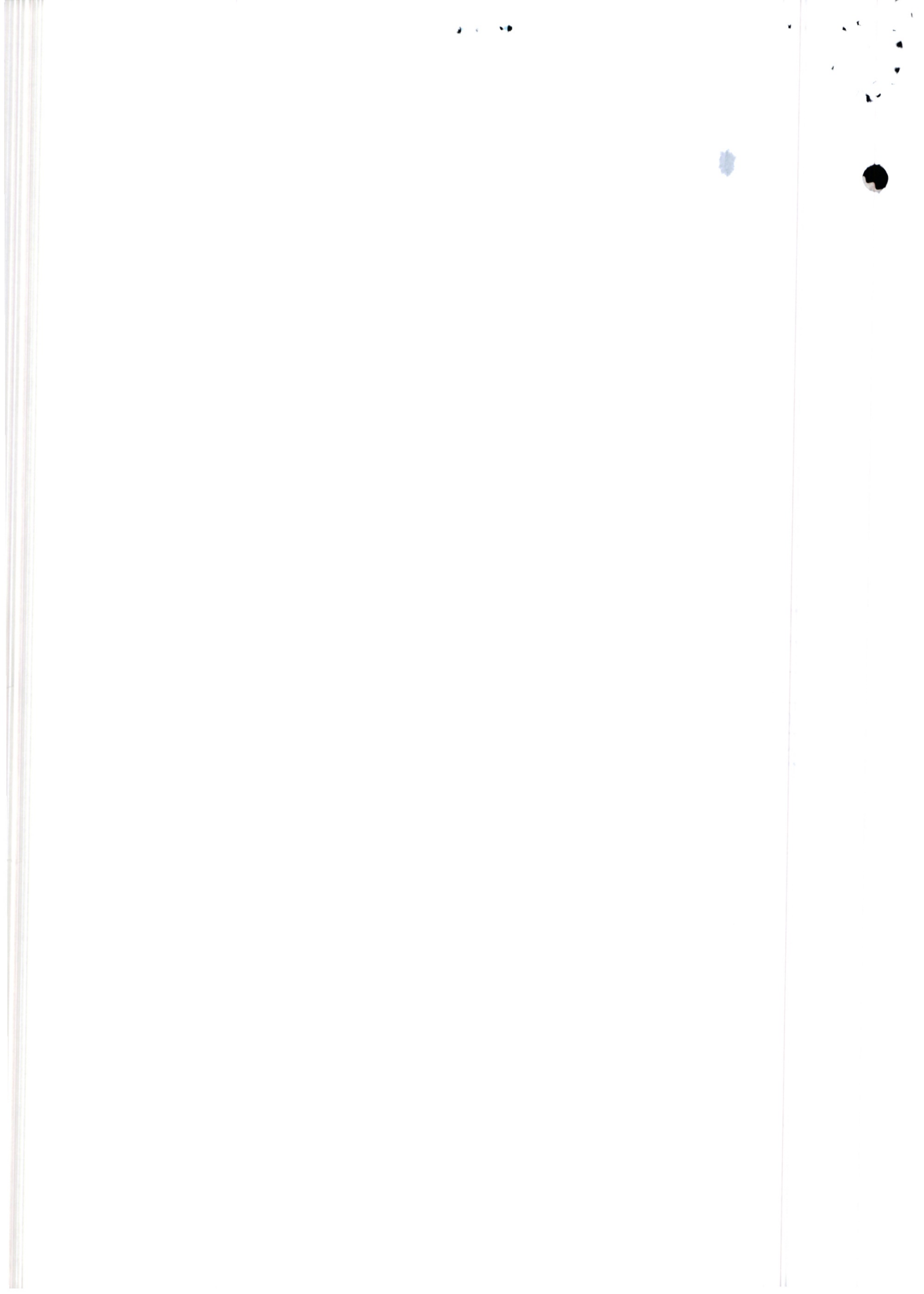
THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
LAMU**

**FOR THE YEAR ENDED
30 JUNE, 2021**

PAPERS LAID	
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COUNTY GOVERNMENT OF LAMU
LAMU COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

**LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.**

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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 Municipal 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:

No.	Name	Designation/Office
1.	H. E Hon. Fahim Yasin Twaha	The Governor
2.	H. E Hon. Abdulhakim Aboud	Deputy Governor/CECM Food Security, Cooperative Development, Fisheries, Blue Economy and Water Services
3.	Hon. Fahima Araphat	CECM Finance, Strategy and Economic Planning
4.	Hon. Ahmed Mohamed Hemed	CECM Lands, Physical Planning, Urban Development, Infrastructure and Energy

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No.	Name	Designation/Office
5.	Hon Paul Thairu Kamau	CECM Education, Technology, Youth Affairs, Sports, Gender and Social Services
6.	Hon. Abdu Godana	CECM Public Services Management and Administration
7.	Hon Dr. Ann Gathoni	CECM Medical Services
8.	Hon. Josphat Musembi Matei	CECM Trade, Tourism, Development and Industrialization

c) Fiduciary Management

The key management personnel who held office during the financial year ended **30th June 2021** and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer - County Executive and Trade	Mr. Atwaa Salim
2.	Chief Officer - Finance, Budget and Economic Planning	Mrs. Fatma Said Abdalla
3.	Chief Officer - Agriculture, Water, Livestock and Fisheries	Mr. Charles Gichohi
4.	Chief Officer - Lands	Mr. Said Bwanamkuu
5.	Chief Officer - Education	Mr. Mohamed Shee Sagara
6.	Chief Officer - Medical Services and Public Health	Dr. Victor Tolle
7.	Chief Officer - Gender, Sports, Youth and Social Services	Dr. Kuria Joseph Nganga
8.	Chief Officer - Infrastructure	Mr. Alex Jimbi
9.	Secretary/CEO - County Public Service Board	Mr. Fadhil Maamun Ali
10.	Manager - Municipality	Mr. Omar Mohamed Famau
11.	Ag. Director Supply Chain Management	Mr. Swaleh Salad
12.	Deputy Director Human Resource	Mr. Paul Waluba
13.	Ag. Head of Internal Audit	Mr. Mohamed Ali Shee
14.	Ag. Head of Accounting Services	Mrs. Salma Omar Ahmed

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

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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
Website: 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
4. Diamond Trust Bank
P. O. Box 120-80500
Lamu Branch
Kenyatta Avenue

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5. Gulf African Bank
P. O. Box 191-80500
Lamu Branch
Kenyatta Avenue

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, 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 2020/21 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, land rates, cesses amongst others. The county continues to explore new and innovative ways of increasing its local revenues collections.

FINANCIAL PERFORMANCE

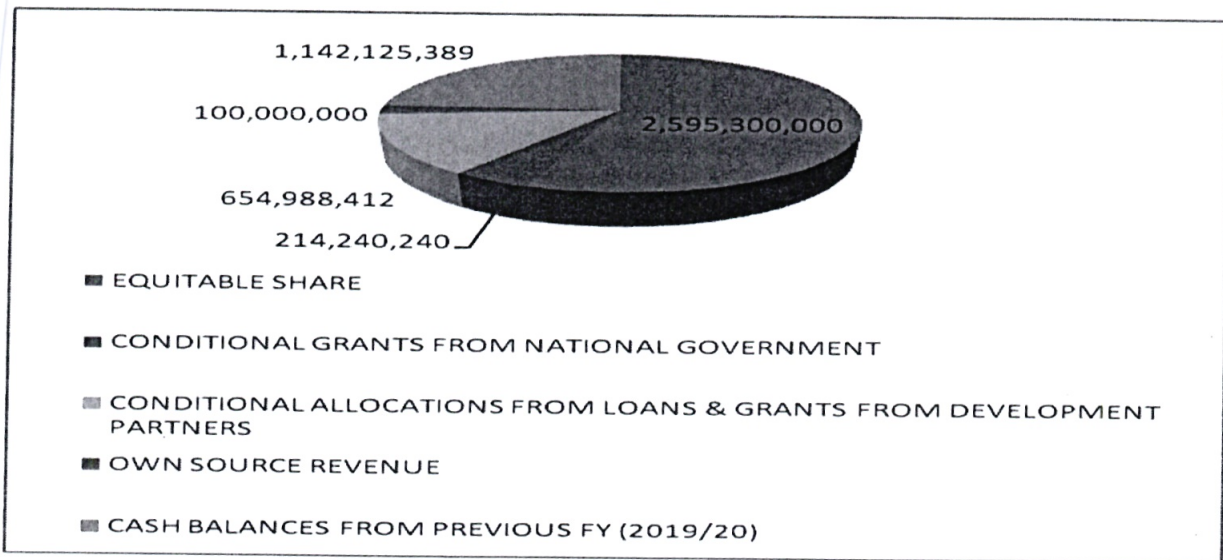
Revenue: In FY 2020/21 the County Government of Lamu approved supplementary budget amounted to **Kshs 4,706,654,041** Comprising of **Kshs 2,761,866,222** and **Kshs. 1,944,787,819** for Recurrent and Development expenditure respectively.

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To Finance the budget, the county expected to receive **Kshs 2,595,300,000 (55%)** as equitable share of revenue raised nationally, **Kshs 214,240,240 (5%)** as Conditional Grants from National Government Revenue, **Kshs 654,988,412 (14%)** as Conditional Allocations from Loans and Grants from Development Partners, **Kshs100,000,000 (2%)** as Own Source Revenue and **Kshs 1,142,125,389 (24%)** being cash balances from previous FY (2019/20).

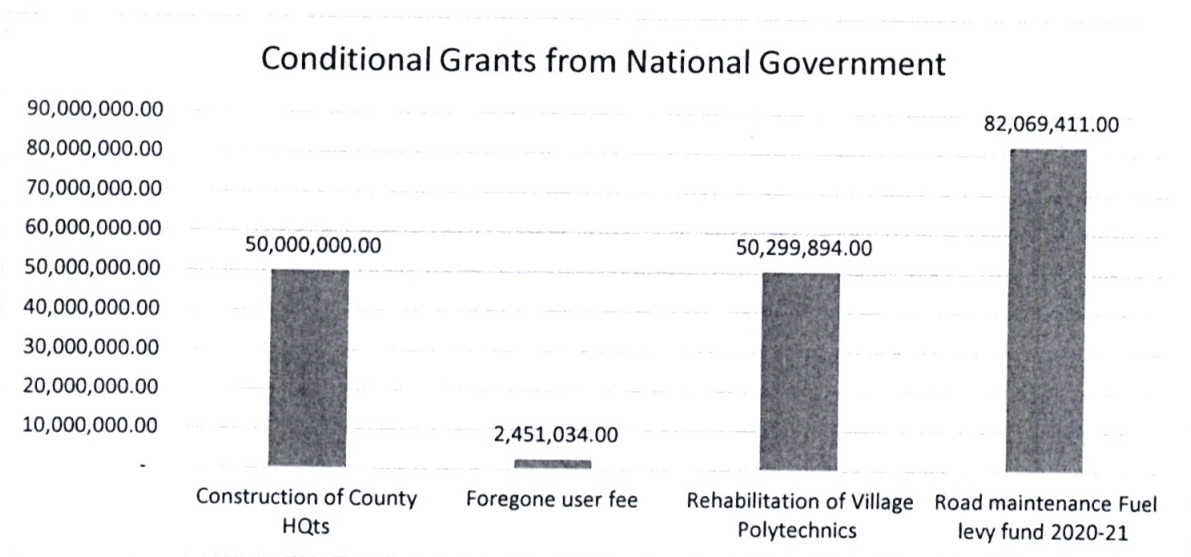
The expected sources of budget financing are as shown in figure 1.

Figure 1 Expected revenue sources to finance budget in FY 2020/21



The Conditional Grants from National Government as contained in the CARA, 2020 are as shown in figure 2.

Figure 2 Conditional Grants Allocation from National Governments



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The Conditional Grants Allocations from loans & grants from Development partners as contained in the CARA, 2020 are as shown in figure 3.

Figure 3 Conditional Grants Allocations from Loans and Grants from Development Partners

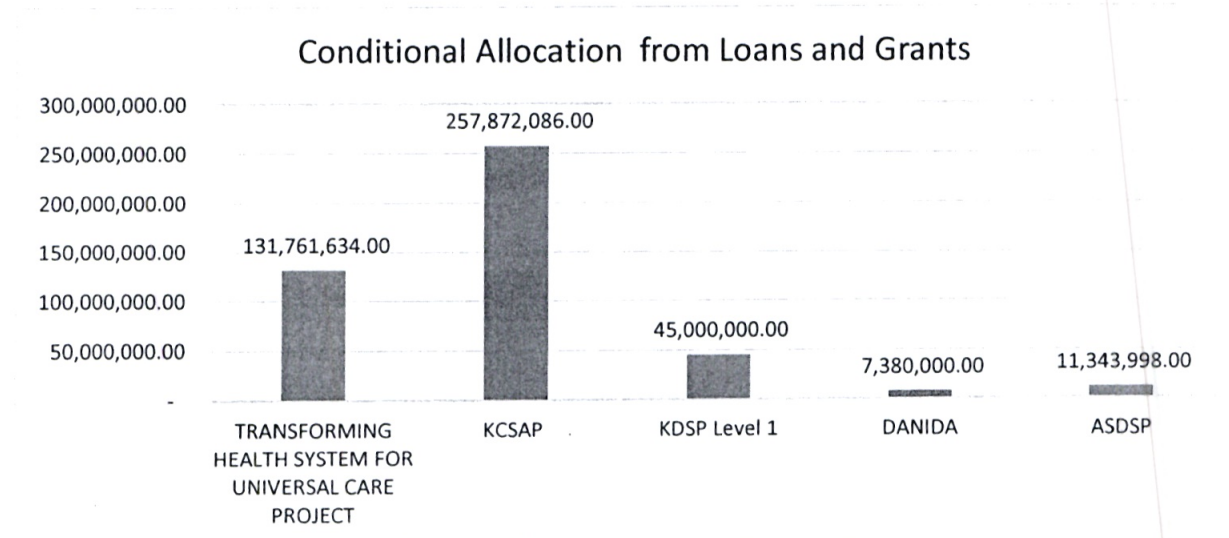
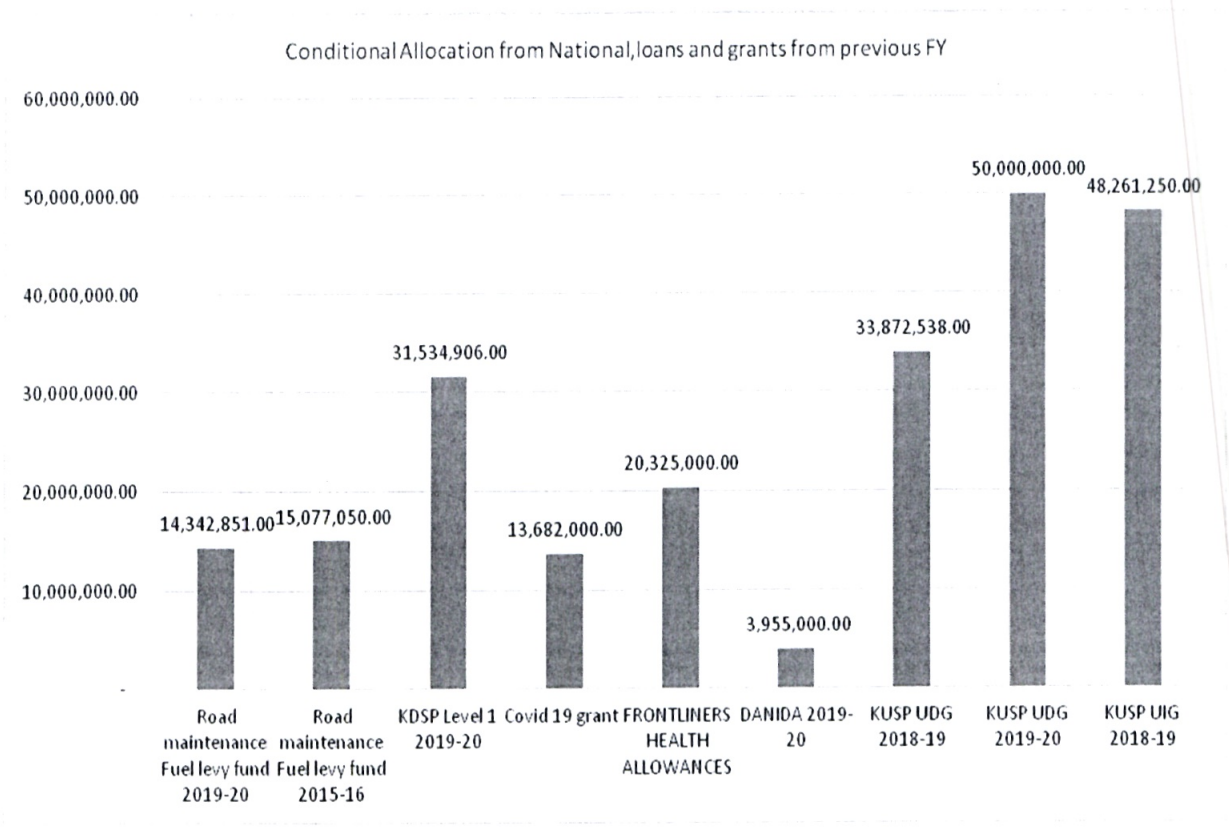


Figure 4 Conditional Grants Allocations Balance Brought forward from previous FYs



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Table 1 Summary Fiscal Performance

REVENUE CLASSIFICATION	REVENUE BUDGET	ACTUAL	REALISATION %
Equitable Share	2,595,300,000	2,818,495,800	109%
Transfer From Other Government Entities	184,820,339	134,820,339	73%
Proceeds From Domestic And Foreign Grants	467,039,718	424,657,144	91%
Own Source Revenue	100,000,000	108,433,650	108%
Balance Brought Forward Conditional Grant	217,368,595	217,368,595	100%
Balance Brought Forward Exchequer	1,142,125,389	1,142,125,389	100%
TOTAL	4,706,654,041	4,845,900,917	103%

Budget Performance

The total expenditure for the year amounted to **Kshs 3,153,395,434** against the budget of **Ksh 4,706,654,041** translating to utilisation level of **67%**. **Kshs 2,299,273,097** was spent on recurrent expenditure against the budget of **Ksh 2,761,866,222** translating to utilisation level of **83%** while **Kshs 854,122,337** was spent on development expenditure against the budget of **Ksh 1,944,787,819** translating to utilisation level of **44%**.

Flagship Projects

The County implemented a number of development projects in the financial year 2020/2021. The following is an outlay of the flagship project prioritized by the county.

Flagship	Strategic Objectives	Achievements
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.

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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
Water Programme	To provide clean and safe drinking water in all home.	The county has invested over kshs 100 Million in Lamu East with the aim of having each household have piped water in their homesteads especially in Faza and Kiunga
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 – 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.
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.

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Value for Money

The county was also able to enrol 20,000 households under the NHIF scheme allowing the families to receive free health care.

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. FAHIMA ARAPHAT
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", NIUPLAN, 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 Priorities	Achievements
To plan and implement policies and Programmes that provide efficient services to various county entities, bodies and members of the public and to oversee the running of the various ministries and county entities	The county has drafted various policies which the county assembly has passed
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.
To ensure effective and efficient running of the county	A good percentage of county officers have been

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Strategic Priorities	Achievements
affairs as provided for by the constitution.	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 Priorities	Achievements
Strengthening institutional capacity	Developed Enterprise Development Plans Developed community action plans Development of SIVCAP
Creating enabling environment for agricultural development	Provided transport to our staff in the field Provided office space to KCSAP and ASDSP11 staff Provided stationery, Laptops and chairs to staff Facilitate staff in terms of allowances
Improving market access and trade of crop produce	Lake Kenyatta Cooperative was sole buyer of seed cotton in the county Cashew nut land Limited bought cashew nut from Faza Carry out feasibility study for cotton ginnery establishment
Mainstreaming climate change and other cross cutting issues in agriculture and rural development.	Mobilized community to plant drought resistant crops (eg 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

Lands

Strategic Priorities	Achievements
To secure rights in land and natural resources	Prepared, Survey and issued title deeds
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,

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Strategic Priorities	Achievements
	Kiongwe farms, Mokowe new town and Mokowe farms
To effectively administer & manage urban areas	Support of Lamu Municipality

Education

Strategic Priorities	Achievements
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.
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 Priorities	Achievements
Disease Control	Acquisition and distribution of COVID 19 prevention and control items including PPEs, Hand washing facilities and sanitizers.
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 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.

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Gender

Strategic Priorities	Achievements
Construction and rehabilitation of sports facilities	Tenders for two Sports facilities; Witu and Tchundwa were awarded and construction is ongoing.
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	Creation of PWD Fund that enable to access to financial support

Medical Service

Strategic Priorities	Achievements
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.

Infrastructure

Strategic Priorities	Achievements
To develop and maintain street and security lighting infrastructure	Increased public safety and security hence reduction of crime and freely movement in the area.
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. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/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.

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 well 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 onboard 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 it 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, 2021. 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, 2021, 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.

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.

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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

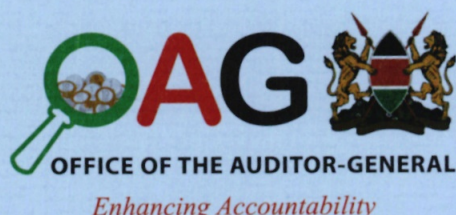
The County Executive's financial statements were approved and signed by the CEC member for finance on **27th September 2021.**



**HON. FAHIMA ARAPHAT
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE, STRATEGY & 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, 2021

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 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

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Lamu set out on pages 1 to 50, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and

the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Executive of Lamu as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Variances between the Trial Balance and Financial Statements

Analysis of the Integrated Financial Management Information System (IFMIS) trial balance and the balance in the ledgers supporting the financial statements revealed the following variances:

Account No and Description	Trial Balance Amount (Kshs.)	Ledger Amount (Kshs.)	Variance (Kshs.)
Payables from previous periods	228,498,949	235,022,946	(6,523,997)
Cash in Hand	4,495,001,820	48,280	4,494,953,540
Other Debtors and Prepayments	103,483,482	0	103,483,482
Government Imprests	4,932,500	535,450	4,397,050
Other Liabilities	250,516,494	96,667,173	153,849,321
Other General Liabilities	49,906,495	0	49,906,495
Other System required Liabilities	380,000	0	380,000
Opening Balance Reserves	13,091,298,717	1,294,217,074	11,797,081,643
Total	18,224,018,457	1,626,490,923	16,597,527,534

Consequently, the accuracy and validity of the financial statements could not be confirmed.

2. Unsupported Compensation of Employees

The statement of receipts and payment reflects compensation of employees' balance of Kshs.1,288,426,590 and as disclosed in Note 11 to the financial statements. However, the Management did not provide a supporting schedule in the format requested.

Further, re-computation of the balance in IFMIS gave an amount of Kshs.1,323,772,755, resulting to an unexplained and unreconciled variance of Kshs.35,343,165.

In addition, Management deducted house rent totalling to Kshs.868,500 from employees. However, records from the State Department for Housing and Urban Development showed that the Management made remittances totalling to Kshs.1,194,471, resulting to an unreconciled overpayment of Kshs.325,971.

In the circumstances, the accuracy and completeness of compensation of employees' balance of Kshs.1,288,426,590 could not be ascertained.

3. Unsupported Own Source Revenue

The statement of receipts and payment reflects own generated revenue balance of Kshs.108,433,650 and as disclosed in Note 9 to the financial statements. However, the Management did not provide detailed schedules of the revenue collection indicating the name of payee, receipt or transaction numbers and the specific amounts collected manually. The receipts were lumped together and were not classified as per the revenue collector.

Further, review of sampled permits attached in the payment records indicated that the Management was using a series of business permits receipt books that were issued in the year 2015 and have never been returned. In addition, there were cases of business permits with same serial number indicating that parallel permits were being used and hence pilferage of revenue.

In the circumstances, the accuracy, completeness and propriety of own generated revenue amount of Kshs.108,433,650 could not be confirmed.

4. Unsupported Emergency Expenditure

The statement of receipts and payment reflects other grants and transfers balance of Kshs.131,299,400 which, as disclosed in Note 15 to the financial statements, includes an emergency relief and refugee assistance expenditure amount of Kshs.6,299,400. However, authority letter from the Accounting Officer providing evidence that there was urgent need requiring expenditure under emergency as stipulated in Section 69(3) of Public Procurement and Asset Disposal Act, 2015 was not provided.

Consequently, the accuracy and validity of expenditure under emergency Fund of Kshs.6,299,400 could not be confirmed.

5. Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets amount of Kshs.668,009,308 and as disclosed in Note 17 to the financial statements. The following unsatisfactory matters were noted:

5.1. Unsupported Routine Maintenance of Roadworks

The balance includes an amount of Kshs.113,150,402 incurred on the construction of roads. The Management advertised for a tender for routine maintenance of roads under framework agreement for three years on 19 November, 2018. Subsequently, tender

evaluation report was done on 12 December, 2018 after which twenty-three (23) firms were shortlisted for routine maintenance of roads under the framework agreement. However, seven (7) companies were engaged in the mini competition through restricted tendering contrary to Section 102(1)(a) states that subject to Section 114 of the Public Procurement and Asset Disposal Act, 2015. Further, the Management did not provide formal contract between the County Executive and the firms. In addition, there were numerous arithmetic errors on rates and total sums indicated in the bills of quantities which, the tender evaluation committee corrected.

Consequently, the accuracy and validity of construction of roads expenditure balance of Kshs.113,150,402 could not be confirmed.

5.2. Unsupported Construction and Civil Works

The balance includes a balance of Kshs.75,633,224 incurred in the construction and civil works. The Management entered into a contract for the proposed construction of Hindi Town drainage system at a tender sum of Kshs.27,185,869.

Project verification conducted on 10 November, 2021 revealed that the project was incomplete and the contractor was also not on site. However, the Management did not provide formal extension of the contract period and topographical surveys and detailed designs of the project to verify quantities and distances covered.

Consequently, the accuracy and validity of construction and civil works expenditure balance of Kshs.75,633,224 could not be confirmed.

5.3. Unsupported Construction Contract

The balance includes payment for other domestic account receivable amount of Kshs.235,022,946 out of which an amount of Kshs.6,177,270 was paid for construction of box culvert at Mugomoine Area. Review of records indicated that the Management contracted a firm at contract sum of Kshs.8,447,744 on 19 May, 2020 to start the construction works for five (5) months from the date of the contract up to 19 October, 2020. However, the works were not started within the contract durations and the performance guarantee from amounting to Kshs.847,774 provided by the contractor expired on 19 November, 2020. Further, even though the contractor was given an extension period of up to 30 April, 2021, physical verification conducted on 10 November, 2021 revealed that the contractor was not on site and the work was not in progress.

In addition, the Management did not provide progress reports and the bills of quantities and the tender opening minutes were not initialized by the members as required under Section 78(11)(a) of the Public Procurement and Asset Disposal Act, 2015.

Consequently, the accuracy and validity of construction of box culvert at Mugomoine Area expenditure balance of Kshs.6,177,270 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 Management 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 adverse 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. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.4,706,654,041 and Kshs.4,845,900,917 respectively, resulting to over funding amounting to Kshs139,246,876 or 3% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.4,706,654,041 and Kshs.3,153,395,434 respectively, resulting to an underperformance amounting to Kshs.1,553,258,607 or 33% of the budget.

The underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Late Release of Exchequer

During the year under review, the County Executive received exchequer releases of Kshs.2,818,495,800 out of which late disbursements amounting to Kshs.869,425,500 was remitted in the months of June and July, 2021 as detailed below: -

No.	Date	Reference No.	Description	Amount (Kshs.)
1	23 June,2021	FT21174M5TCF	Exchequer	207,624,000
2	23 June, 2021	FT21174QW5C6	Exchequer	233,577,000
3	30 June, 2021	FT21181VPCRR	Exchequer	207,624,000
4	02 July, 2021	FT21183VQD3L	Exchequer	220,600,500
		Total		869,425,500

As a result of late disbursement of funds by The National Treasury, it was not possible to spend the monies as budgeted for and thus a number of planned project activities could not be undertaken to the detriment of the delivery of services to the public.

3. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given satisfactory explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular for the year ended 30 June, 2021.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-compliance with the Law on Supplies to Hospitals

Review of records indicated that the Management gave contracts to three (3) suppliers for supply of foodstuff to Mpeketoni Sub-county Hospital, Faza Sub-county Hospital and Lamu Referral Hospital all totalling to Kshs.9,076,089. However, the Management did not advertise for a framework agreement through open tender as required by Section 114(1) of the Public Procurement and Asset Disposal Act, 2015.

Consequently, the Management was in breach of the Law.

2. Non-compliance with the One Third of Basic Salary Rule

Examination of the payroll revealed cases of officers drawing net salary less than a third of basic salary contrary to the provision of Section C.1(3) of 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.

Consequently, the Management was in breach of the Law.

3. Non-compliance with the Employment Act

Review of payroll data for temporary employees revealed that there were one hundred and ninety-nine (199) casual staff from three (3) sampled departments namely of finance, medical and municipal that were engaged continuously for more than three (3) months. The total wage paid to these workers was Kshs.24,456,400. This is contrary to Section 37(1)(a) and (b) of Employment Act, 2007 which state 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.

Consequently, the Executive was in breach of the Law.

4. Non-compliance with the Law on Fiscal Responsibility - Wage Bill

The statements of receipts and payments reflects an expenditure of Kshs.1,288,426,590 on compensation of employees representing 37% of the total receipts of Kshs.3,486,406,934. This is contrary to the provisions of Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which limits the County Executive`s expenditure on wages and benefits to not more than 35% of the total revenue for the year.

Consequently, the Management was in breach of the Law.

5. Non-remittance of Retirement Contributions

Note 2 to the financial statements for the year ended 30 June, 2021 reflects nil balances of pending staff payables. However, Circular Reference no. IGFR/PB/01/J/ (69) from the National Treasury revealed that the County Executive owed various pension schemes amounts totalling to Kshs.34,552,943. The Circular required all County Governments to budget for all pending bills and submit a payment plan and a status report to the Controller of Budget.

It was not clear what measures were put in place by Management in ensuring that the balances are cleared.

Consequently, the County was in breach of The National Treasury Circular.

6. Non-compliance with the Law on Finance Bill

During the year under review, the County Government of Lamu did not have an approved finance bill and policy statement. This is contrary to Section 132(2) of Public Finance Management Act, 2012 which states that the County Executive Committee Member for Finance shall, on the same date that the revenue raising measures are pronounced, submit to the County Assembly the County Finance Bill, setting out the revenue raising measures for the County Government together with a policy statement expounding on those measures.

In consequence, the Management was in breach of the Law.

7. Digital Revenue System

As reported previously, the Management procured a digital revenue system from three (3) companies at cost of Kshs.54,000,000. In June, 2020 one of the suppliers was paid an amount of Kshs.285,000 as consultancy and maintenance fee. However, Management had reverted to manual collection of revenue from 1 January, 2020. Further, there was

no official communication authorizing the use of manual system and there was no clear explanation provided as to why the automated system was terminated. It was also noted that there were no reports generated from the abandoned revenue collection systems.

In the circumstances, I am unable to confirm if there was value for money in the Kshs.54,000,000 incurred in procurement of the revenue collection systems and consultancy and maintenance fee amount of Kshs.285,000.

8. Outstanding Imprests

Note 22 to the financial statements reflects outstanding imprests balance of Kshs.535,450 as at 30 June, 2021. However, review of the cashbook and other imprest records revealed outstanding imprests of Kshs.534,000, some of which have been outstanding since September, 2020.

However, no action has been taken to recover the monies from the defaulters' contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015.

In consequence, the Management was in breach of the Law.

9. Irregular Concrete Paving of Lamu Island Streets

The Management paid an amount of Kshs.34,040,719 for concrete paving of Lamu Island Street. Review of records indicated the following anomalies: -

- i. The Management had advertised for the works on 29 November, 2018 and awarded the contract to a firm at contract sum of Kshs.38,069,437. However, the contract was terminated for lack of commencement on 27 September, 2019 and subsequently awarded the contract within a day to another firm on 27 September, 2019 without a request for a termination of contract from the Procurement Unit, contravening Section 153(1) of the Public Procurement and Asset Disposal Act, 2015.
- ii. The performance bond was issued to the contractor on 8 November, 2019 after signing of the contractual agreement on 22 October, 2019 contravening Section 142(1) of the Public Procurement and Asset Disposal Act, 2015.
- iii. The Management maintained the originals of the performance security submitted by the contractors in their project files without returning them within 30 days following the final acceptance by the accounting officer of the procuring entity contrary to Section 145 of the Public Procurement and Asset Disposal Act, 2015.
- iv. The contract agreement with the second contractor was signed without the presence of a witness.

Consequently, the Management was in breach of the Law.

10. Stalled Projects - Ministry of Health Equalization Fund

Physical verification of projects implemented by the Ministry of Health (National Government) revealed that the department of Medical Services, Lamu County was earmarked to benefit with grants from the Ministry of Health. However, inspection of various projects revealed that nine (9) projects had stalled as detailed below:

No	Project	Status
1	Doctors housing project at Mpeketoni	Stalled
2	Doctors housing project at Faza	Project did not start
3	Doctors housing project at Witu	Stalled
4	Doctors housing project at Sinambio, Katskakairu, Maisha masha, Moa	All stalled at various stages
5	Doctors housing project at Shanga Ishakani	Complete but yet to be formally handed over
6	Construction of Dide Waride dispensary	Stalled
7	Construction of Kipungani dispensary	Complete but not formally handed over
8	Maternity unit and Lab at Matondoni Dispensary	Stalled
9	Laboratory and toilet at Mkunumbi dispensary	Complete but not formally handed over

This is contrary to Section 138 of Public Finance Management Act, 2012 on conditions for receiving grants and donations by County Government or its entities or third parties which states that if a project that is being financed by a grant or donation from a development partner requires County Government funding, the project may only be started when (a) the required funding has been appropriated in accordance with this Act or is otherwise authorized by legislation; or (b) the County Executive Committee member for finance has given a written authorization for the project to begin.

Consequently, the 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 the 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. Lack of Approved Information Communication Technology (ICT) Policy

Review of the County ICT environment revealed that there was no formal approved ICT policy in place as at 30 June, 2021 which includes data security policy and disaster recovery plans. Further, formally documented and approved processes to manage upgrades made to all financial/performance information systems were not provided for audit and hence did not comply with Section 158(1) of Public Finance Management Act, 2012.

Consequently, the effective risk management could not be confirmed.

2. Lack of Risk Management Policy

During the year under review, the Management operated without a risk management policy framework contrary to institutional risk management framework) through Treasury Circular no.3/2009 of 23 February, 2009 under Public Finance Management Agenda. The Framework provides guidelines on how public entities should develop risk management policy framework with reference to key issues like; risk (event) identification, risk assessment, monitoring and evaluation.

In the circumstances, Management may not safeguard its assets and other resources in case of any risk the county may be exposed to.

3. Summary of Fixed Asset Register

Disclosed under Annex 6 to the financial statements is a summary of fixed assets register with an amount of Kshs.1,924,302,675. However, the Management did not have a consolidated asset register 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.

It was further noted that assets acquired during the current financial year were not recorded in the asset register and during the acquisition of the assets, serial numbers of assets like laptops, computers, printers and projectors were not noted in the invoices, S11 vouchers, S13 vouchers, delivery notes and stores ledgers. It was therefore difficulty to identify the assets during the physical verification carried out in the month of November, 2021.

In addition, examination of the asset's registers provided revealed that the department of agriculture had earmarked some assets for disposal. During physical verification several

vehicles (some of which were serviceable), motor cycles and a boat ambulance were grounded. However, the Management did not have a consolidated annual asset disposal plan detailing how the assets were to be disposed or a plan on how to service the assets.

In the absence of an updated assets register and disposal/service plan, proper custody, care, control and use of the assets may not be achieved.

4. Lack of Functional Internal Audit Department

Review of the operations of the Internal Audit Unit revealed that although the Management had established an Internal Audit Unit, the Unit was headed solely by an Acting Director since May, 2019. It was further noted that the Unit reports both functionally and administratively to the Accounting Officer thus denying it independence. This is contrary to Regulation 155(1) & (2) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Internal Audit Unit to report functionally to the audit committee and also have sufficient authority to promote independence in its operations.

In the circumstances, it was not possible to confirm existence of an effective Internal Audit Unit to oversight Management effectively.

5. Long Outstanding Revenue Arrears

Review of property/land rates revenue records indicated that various property owners had arrears of revenue totalling to Kshs.612,395,579 as at 30 June, 2021 and which was not disclosed in the financial statements. Further, there was no evidence of measures the Management has put in place to recover the arrears.

As a result, the recoverability of the arrears is doubtful.

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 overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to 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 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 overall 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 overall governance processes and systems in

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 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 May, 2022

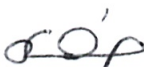
LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.


7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

	Notes	2020-2021 KShs	2019-2020 KShs
RECEIPTS			
Exchequer releases	1	2,818,495,800	2,372,104,200
Proceeds from Domestic and Foreign Grants	2	474,957,038	287,436,529
Transfers from Other Government Entities	3	84,520,445	110,127,346
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	108,433,650	108,906,153
Returned CRF issues	10	-	-
TOTAL RECEIPTS		3,486,406,934	2,878,574,228
PAYMENTS			
Compensation of Employees	11	1,288,426,590	1,213,953,423
Use of goods and services	12	530,114,604	706,913,890
Subsidies	13	-	-
Transfers to Other Government Units	14	502,717,670	531,731,639
Other grants and transfers	15	131,299,400	170,042,900
Social Security Benefits	16	27,827,861	30,628,305
Acquisition of Assets	17	668,009,308	447,008,111
Finance Costs, including Loan Interest	18	-	274,912
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	5,000,000	1,920,000
TOTAL PAYMENTS		3,153,395,434	3,102,473,180
SURPLUS/DEFICIT		333,011,500	(223,898,952)

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 27th September 2021 and signed by:


 Chief Officer Finance
 Name: Fadhil Maamun Ali
 ICPAK Member No: R6974

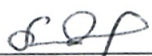

 Head of Accounting Services
 Name: Mohamed Abbas Abubakar
 ICPAK Member No: 23585


LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020-2021	2019-2020
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,723,312,017	1,363,358,281
Cash Balances	21B	48,280	665,136
Total Cash and cash equivalent		<u>1,723,360,297</u>	<u>1,364,023,417</u>
Accounts Receivables	22	535,450	1,074,400
TOTAL FINANCIAL ASSETS		<u>1,723,895,747</u>	<u>1,365,097,817</u>
FINANCIAL LIABILITIES			
Accounts Payables	23	96,667,173	70,880,743
NET FINANCIAL ASSETS		<u>1,627,228,574</u>	<u>1,294,217,074</u>
REPRESENTED BY			
Fund balance b/fwd	24	1,294,217,074	1,518,116,026
Prior year adjustments	25	-	-
Surplus/Deficit for the year		333,011,500	(223,898,952)
NET FINANCIAL POSITION		<u>1,627,228,574</u>	<u>1,294,217,074</u>

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 27th September 2021 and signed by:


Chief Officer Finance
Name: Fadhil Maamun Ali
ICPAK Member No: R6974


Head of Accounting Services
Name: Mohamed Abbas Abubakar
ICPAK Member No: 23585

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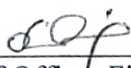
7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

	Notes	2020-2021 KShs	2019-2020 KShs
Receipts from operating income			
Exchequer Releases	1	2,818,495,800	2,372,104,200
Proceeds from Domestic and Foreign Grants	2	474,957,038	287,436,529
Transfers from Other Government Entities	3	84,520,445	110,127,346
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	108,433,650	108,906,153
Returned CRF issues	10	-	-
		3,486,406,934	2,878,574,228
Payments for operating expenses			
Compensation of Employees	11	(1,288,426,590)	(1,213,953,423)
Use of goods and services	12	(530,114,604)	(706,913,890)
Subsidies	13	-	-
Transfers to Other Government Units	14	(502,717,670)	(531,731,639)
Other grants and transfers	15	(131,299,400)	(170,042,900)
Social Security Benefits	16	(27,827,861)	(30,628,305)
Finance Costs, including Loan Interest	18	-	(274,912)
Other Payments	20	(5,000,000)	(1,920,000)
		(2,485,386,126)	(2,655,465,069)
Adjusted for:			
Decrease/(Increase) in Accounts Receivables (Outstanding Imprest)	26	538,950	1,460,300
Increase/(Decrease) in Accounts Payables (Deposits and Retention)	27	25,786,430	(5,890,287)
Other Adjustments - Prior year Adjustments	25	-	-
Total Adjustment		26,325,380	(4,429,987)
Net cash flow from operating activities		1,027,346,188	218,679,172
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(668,009,308)	(447,008,111)
Net cash flows from Investing Activities		(668,009,308)	(447,008,111)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		359,336,880	(228,328,939)

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Cash and cash equivalents at BEGINNING of the year	21	1,364,023,417	1,592,352,375
Cash and cash equivalents at END of the year	24	1,723,360,297	1,364,023,417

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 27th September 2021 and signed by:



Chief Officer Finance
Name: Fadhil Maamun Ali
ICPAK Member No: R6974



Head of Accounting Services
Name: Mohamed Abbas Abubakar
ICPAK Member No: 23585

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation /Utilisation Difference	% of Realisation /Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,753,550,000	(158,250,000)	2,595,300,000	2,818,495,800	(223,195,800)	109%
Proceeds from Domestic and Foreign Grants	467,039,718	-	467,039,718	424,657,144	42,382,574	91%
Transfers from Other Government Entities	184,820,339	-	184,820,339	134,820,339	50,000,000	73%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	100,000,000	-	100,000,000	108,433,650	(8,433,650)	108%
Balance Brought Forward Conditional Grants	-	217,368,595	217,368,595	217,368,595	-	100%
Balance Brought Forward Exchequer	501,666,678	640,458,711	1,142,125,389	1,142,125,389	-	100%
TOTAL	4,007,076,735	699,577,306	4,706,654,041	4,845,900,917	(139,246,876)	103%
PAYMENTS						
Compensation of Employees	1,227,252,832	73,856,946	1,301,109,778	1,288,426,590	12,683,188	99%
Use of goods and services	733,993,232	(39,545,772)	694,447,460	530,114,604	164,332,856	76%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	358,975,560	71,762,056	430,737,616	150,640,270	280,097,346	35%
Transfer to County Assembly	520,000,000	-	520,000,000	352,077,400	167,922,600	68%
Other grants and transfers	127,000,000	4,300,000	131,300,000	131,299,400	600	100%
Social Security Benefits	29,370,938	(1,114,456)	28,256,482	27,827,861	428,621	98%

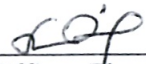
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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation /Utilisation Difference	% of Realisation /Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Acquisition of Assets	997,934,173	590,322,532	1,588,256,705	668,009,308	920,247,397	42%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	12,550,000	(4,000)	12,546,000	5,000,000	7,546,000	40%
TOTAL	4,007,076,735	699,577,306	4,706,654,041	3,153,395,434	1,553,258,607	67%
SURPLUS/(DEFICIT)	-	-	-	1,692,505,483	(1,692,505,483)	


Comment on the above table

- (a) The under received of revenue on the proceeds from domestic and foreign grants and transfer from other Government Entities was because we are suppose to receive from national treasury that was partially or never disburse on the reporting period.
- (b) There was an issue of late disbursement of fund from national treasury and E - procurement which resulted to underutilization of fund hence affect implementation of projects and programme.

The County Executive's financial statements were approved on 27th September 2021 and signed by:



Chief Officer Finance
Name: Fadhil Maamun Ali
ICPAK Member No: R6974



Head of Accounting Services
Name: Mohamed Abbas Abubakar
ICPAK Member No: 23585

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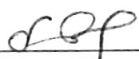
7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation /Utilisation Difference	% of Realisation /Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,927,485,000	(110,775,000)	1,816,710,000	1,972,947,060	(156,237,060)	109%
Proceeds from Domestic and Foreign Grants	236,390,320	-	236,390,320	236,390,320	-	100%
Transfers from Other Government Entities	2,451,034	-	2,451,034	2,451,034	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	100,000,000	-	100,000,000	108,433,650	(8,433,650)	108%
Balance Brought Forward Conditional Grants	-	104,076,156	104,076,156	104,076,156	-	100%
Balance Brought Forward Exchequer	235,242,172	266,996,541	502,238,712	502,238,712	-	100%
TOTAL	2,501,568,526	260,297,697	2,761,866,222	2,926,536,932	(164,670,710)	106%
PAYMENTS						
Compensation of Employees	1,227,252,832	73,856,946	1,301,109,778	1,288,426,590	12,683,188	99%
Use of goods and services	488,362,088	33,126,255	521,488,343	389,727,408	131,760,935	75%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	196,592,668	72,212,056	268,804,724	86,676,343	182,128,381	32%
Transfer to County Assembly	400,000,000	-	400,000,000	327,637,900	72,362,100	82%
Other grants and transfers	127,000,000	4,300,000	131,300,000	131,299,400	600	100%
Social Security Benefits	29,370,938	(1,114,456)	28,256,482	27,827,861	428,621	98%

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation /Utilisation Difference	% of Realisation /Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Acquisition of Assets	20,440,000	77,920,895	98,360,895	42,677,594	55,683,301	43%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	12,550,000	(4,000)	12,546,000	5,000,000	7,546,000	40%
TOTAL	2,501,568,526	260,297,697	2,761,866,222	2,299,273,097	462,593,125	83%
SURPLUS/(DEFICIT)	-	-	-	627,263,835	(627,263,835)	

The County Executive's financial statements were approved on 27th September 2021 and signed by:


 Chief Officer Finance
 Name: Fadhil Maamun Ali
 ICPAK Member No: R6974


 Head of Accounting Services
 Name: Mohamed Abbas Abubakar
 ICPAK Member No: 23585

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7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

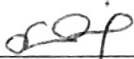
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation /Utilisation Difference	% of Realisation /Utilisation
	a	b	c=a+b	d	e=e-d	f=d/c %
RECEIPTS						
Exchequer releases	826,065,000	(47,475,000)	778,590,000	845,548,740	(66,958,740)	109%
Proceeds from Domestic and Foreign Grants	230,649,398	-	230,649,398	188,266,824	42,382,574	82%
Transfers from Other Government Entities	182,369,305	-	182,369,305	132,369,305	50,000,000	73%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Balance Brought Forward Conditional Grants	-	113,292,439	113,292,439	113,292,439	-	100%
Balance Brought Forward Exchequer	266,424,506	373,462,170	639,886,677	639,886,677	-	100%
TOTAL	1,505,508,209	439,279,609	1,944,787,819	1,919,363,985	25,423,834	99%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	245,631,144	(72,672,027)	172,959,117	140,387,196	32,571,921	81%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	162,382,892	(450,000)	161,932,892	63,963,927	97,968,965	40%
Transfer to County Assembly	120,000,000	-	120,000,000	24,439,500	95,560,500	20%
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-


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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation /Utilisation Difference	% of Realisation /Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c%
Acquisition of Assets	977,494,173	512,401,637	1,489,895,810	625,331,714	864,564,096	42%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	1,505,508,209	439,279,610	1,944,787,819	854,122,337	1,090,665,482	44%
SURPLUS/(DEFICIT)	-	-	-	1,065,241,648	(1,065,241,648)	

The general underutilization of expenditure in Development was because of occasioned by late disbursement of development funds; E - procurement challenges Covid – 19 Pandemic and most of the projects are committed which are ongoing.

The County Executive's financial statements were approved on 27th September 2021 and signed by:


 Chief Officer Finance
 Name: Fadhil Maamun Ali
 ICPAK Member No: R6974


 Head of Accounting Services
 Name: Mohamed Abbas Abubakar
 ICPAK Member No: 23585

LAMU COUNT EXECUTIVE
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7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Budget Execution by Program and Sub-Programmes							
RECURRENT							
Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
COUNTY EXECUTIVE							
703003212			332,684,123	92,338,077	425,022,200	327,162,293	97,859,907
	703013210	Administration Services	332,684,123	92,338,077	425,022,200	327,162,293	97,859,907
Total			332,684,123	92,338,077	425,022,200	327,162,293	97,859,907
FINANCE							
711003213			97,259,636	1,550,322	98,809,958	92,244,094	6,565,864
	711013210	Administration Services	97,259,636	1,550,322	98,809,958	92,244,094	6,565,864
712003213			20,860,000	5,305,305	26,165,305	19,145,405	7,019,900
	712013210	Budget Formulation, Coordination & management	8,800,000	(257,460)	8,542,540	7,765,005	777,535
	712053210	Public Finance & Accounting	12,060,000	5,562,765	17,622,765	11,380,400	6,242,365
Total			118,119,636	6,855,627	124,975,263	111,389,499	13,585,764
AGRICULTURE							
106003214			5,967,030	9,220,000	15,187,030	14,842,557	344,473
	106013210	Administration, Planning and Monitoring & Evaluation	5,967,030	9,220,000	15,187,030	14,842,557	344,473
116003214			52,248,686	-	52,248,686	16,125,637	36,123,049

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	116033210	Promotion of Agro Processing & Value addition Technologies	52,248,686	-	52,248,686	16,125,637	36,123,049
201003214			50,506,370	176,370	50,682,740	49,973,486	709,254
	201013210	Administration, Personnel & Policy Formulation	50,506,370	176,370	50,682,740	49,973,486	709,254
Total			108,722,086	9,396,370	118,118,456	80,941,680	37,176,776
LANDS							
101003215			26,138,961	(960,000)	25,178,961	22,957,852	2,221,109
	101013210	Administration Services	26,138,961	(960,000)	25,178,961	22,957,852	2,221,109
Total			26,138,961	(960,000)	25,178,961	22,957,852	2,221,109
EDUCATION							
301003216			-	3,027,816	3,027,816	2,500,000	527,816
	301013210	Administration Services	-	3,027,816	3,027,816	2,500,000	527,816
501003216			77,466,690	(2,535,456)	74,931,234	70,278,295	4,652,940
	501013210	Administration Services	77,466,690	(2,535,456)	74,931,234	70,278,295	4,652,940
502003216			133,950,000	(492,360)	133,457,640	125,000,000	8,457,640
	502013210	Promotion of Early Childhood Education	133,950,000	(492,360)	133,457,640	125,000,000	8,457,640
Total			211,416,690	-	211,416,690	197,778,295	13,638,396
MEDICAL							
401003217			724,560,000	73,334,501	797,894,501	768,156,071	29,738,430
	401013210	Human Resource & Development	724,560,000	73,334,501	797,894,501	768,156,071	29,738,430
402003217			32,960,000	1,632,900	34,592,900	29,540,518	5,052,382

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	402013210	Primary Health Care Services	32,960,000	1,632,900	34,592,900	29,540,518	5,052,382
	402043210	SP4 curative Services	-	-	-	-	-
403003217			233,432,933	1,855,000	235,287,933	117,309,387	117,978,546
	403033210	Community Health	88,890,265	(1,900,000)	86,990,265	48,522,550	38,467,715
	403043210	SP4 Preventive and Promotive Services	144,542,668	3,755,000	148,297,668	68,786,837	79,510,831
	Total		990,952,933	76,822,401	1,067,775,334	915,005,976	152,769,358
TRADE							
301003218			12,453,306	1,074,202	13,527,508	12,029,156	1,498,352
	301013210	Administration Services	12,453,306	1,074,202	13,527,508	12,029,156	1,498,352
302003218			5,810,000	(1,069,200)	4,740,800	3,446,990	1,293,810
	302023210	Promotion & Marketing	5,810,000	(1,069,200)	4,740,800	3,446,990	1,293,810
303003218			2,025,000	(2)	2,024,998	1,416,626	608,372
	303013210	Trade Promotion	2,025,000	(2)	2,024,998	1,416,626	608,372
	Total		20,288,306	5,000	20,293,306	16,892,772	3,400,534
LIVESTOCK							
106003220			33,510,149	2,954,550	36,464,699	35,259,688	1,205,011
	106013210	Administration, Planning and Monitoring & Evaluation	33,510,149	2,954,550	36,464,699	35,259,688	1,205,011
108003220			944,528	(178,000)	766,528	604,918	161,610
	108013210	Co-management	944,528	(178,000)	766,528	604,918	161,610
111003220			1,620,328	(187,000)	1,433,328	1,391,045	42,283
	111013210	Livestock Extension Services	1,620,328	(187,000)	1,433,328	1,391,045	42,283
112003220			2,032,187	210,450	2,242,637	1,972,075	270,562

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	112013210	Veterinary Service Management	2,032,187	210,450	2,242,637	1,972,075	270,562
Total			38,107,192	2,800,000	40,907,192	39,227,725	1,679,467
COUNTY PUBLIC SERVICE BOARD							
709003221			38,925,596	(1,936,886)	36,988,710	34,876,778	2,111,932
	709013210	Administration Services	38,925,596	(1,936,886)	36,988,710	34,876,778	2,111,932
710003221			6,229,500	1,936,886	8,166,386	7,794,452	371,934
	710053210	Human Resource Management and Development	6,229,500	1,936,886	8,166,386	7,794,452	371,934
Total			45,155,096	-	45,155,096	42,671,230	2,483,866
WATER							
105003223			24,834,570	28,968,305	53,802,875	50,875,195	2,927,681
	105013210	Water management, Conservation & Provision	24,834,570	28,968,305	53,802,875	50,875,195	2,927,681
Total			24,834,570	28,968,305	53,802,875	50,875,195	2,927,681
GENDER							
101003224			23,757,400	-	23,757,400	16,016,640	7,740,760
	101013210	Administration Services	23,757,400	-	23,757,400	16,016,640	7,740,760
Total			23,757,400	-	23,757,400	16,016,640	7,740,760
PUBLIC HEALTH							
501003225			62,315,296	2,000,000	64,315,296	61,197,258	3,118,038
	501013210	Administration Services	62,315,296	2,000,000	64,315,296	61,197,258	3,118,038
Total			62,315,296	2,000,000	64,315,296	61,197,258	3,118,038
FISHERIES							

LAMU COUNTY EXECUTIVE
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709003226			32,882,174	(2,365,969)	30,516,205	26,347,619	4,168,586
	709013210	Administration Services	32,882,174	(2,365,969)	30,516,205	26,347,619	4,168,586
Total			32,882,174	(2,365,969)	30,516,205	26,347,619	4,168,586
INFRASTRUCTURE							
101003228			34,116,205	65,961	34,182,166	31,586,513	2,595,653
	101013210	Administration Services	34,116,205	65,961	34,182,166	31,586,513	2,595,653
Total			34,116,205	65,961	34,182,166	31,586,513	2,595,653
MUNICIPALITY							
101003229			32,077,858	44,371,924	76,449,782	31,584,653	44,865,129
	101013210	Administration Services	32,077,858	44,371,924	76,449,782	31,584,653	44,865,129
Total			32,077,858	44,371,924	76,449,782	31,584,653	44,865,129
Grand Total			2,101,568,526	260,297,696	2,361,866,222	1,971,635,200	390,231,022

Budget Execution by Program and Sub-Programmes							
DEVELOPMENT							
Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
COUNTY EXECUTIVE							
703003212			111,000,000	(24,999,000)	86,001,000	14,829,077	71,171,923
	703013210	Administration Services	111,000,000	(24,999,000)	86,001,000	14,829,077	71,171,923
Total			111,000,000	(24,999,000)	86,001,000	14,829,077	71,171,923
FINANCE							
712003213			-				-

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				4,297,382	4,297,382	4,297,382	
	712053210	Public Finance & Accounting	-	4,297,382	4,297,382	4,297,382	-
Total			-	4,297,382	4,297,382	4,297,382	-
AGRICULTURE							
116003214			260,582,998	-	260,582,998	45,282,337	215,300,661
	116013210	Agricultural Extension Research & Training	54,582,998	-	54,582,998	45,282,337	9,300,661
	116033210	Promotion of Agro Processing & Value addition Technologies	206,000,000	-	206,000,000	-	206,000,000
Total			260,582,998	-	260,582,998	45,282,337	215,300,661
LANDS							
102003215			96,631,144	29,061,120	125,692,264	46,569,135	79,123,129
	102023210	Physical planning	-	117,847,517	117,847,517	46,569,135	71,278,382
	102033210	Land Adgudication & Regularisation	96,631,144	(88,786,397)	7,844,747	-	7,844,747
Total			96,631,144	29,061,120	125,692,264	46,569,135	79,123,129
EDUCATION							
502003216			57,489,604	26,360,058	83,849,662	35,077,110	48,772,552
	502013210	Promotion of Early Childhood Education	57,489,604	26,360,058	83,849,662	35,077,110	48,772,552
503003216			55,299,894	-	55,299,894	52,300,893	2,999,001
	503013210	Village Polytechnics	55,299,894	-	55,299,894	52,300,893	2,999,001
Total			112,789,498	26,360,058	139,149,556	87,378,004	51,771,552
MEDICAL							
402003217			295,442,576	81,447,305	376,889,881	253,459,829	123,430,052

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	402043210	SP4 curative Services	295,442,576	81,447,305	376,889,881	253,459,829	123,430,052
Total			295,442,576	81,447,305	376,889,881	253,459,829	123,430,052
TRADE							
303003218			17,500,000	(311,586)	17,188,414	4,373,684	12,814,730
	303013210	Trade Promotion	5,000,000	(311,586)	4,688,414	1,832,942	2,855,473
	303033210	Market development	12,500,000	-	12,500,000	2,540,742	9,959,258
Total			17,500,000	(311,586)	17,188,414	4,373,684	12,814,730
LIVESTOCK							
111003220			-	25,949,010	25,949,010	14,728,043	11,220,967
	111013210	Livestock Extension Services	-	25,949,010	25,949,010	14,728,043	11,220,967
112003220			14,992,582	-	14,992,582	5,997,600	8,994,982
	112013210	Veterinary Service Management	14,992,582	-	14,992,582	5,997,600	8,994,982
Total			14,992,582	25,949,010	40,941,592	20,725,643	20,215,949
WATER							
105003223			204,000,000	93,661,141	297,661,141	81,485,585	216,175,556
	105013210	Water management, Conservation & Provision	204,000,000	93,661,141	297,661,141	81,485,585	216,175,556
Total			204,000,000	93,661,141	297,661,141	81,485,585	216,175,556
GENDER							
503003224			34,500,000	(10,999,302)	23,500,698	8,198,969	15,301,729
	503023210	Development of Sports facilities	-	3,614,370	3,614,370	587,760	3,026,610
	503043210	Youth and Sports	34,500,000	(14,613,672)	19,886,328	7,611,209	12,275,119
504003224			35,000,000	27,854,212	62,854,212	18,503,681	44,350,531
	504013210	Social Development	35,000,000	27,854,212	62,854,212	18,503,681	44,350,531
Total			69,500,000	16,854,910	86,354,910	26,702,650	59,652,260

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PUBLIC HEALTH							
404003225			6,000,000	24,770,304	30,770,304	6,623,044	24,147,260
	404013210	Waste management	6,000,000	24,770,304	30,770,304	6,623,044	24,147,260
Total			6,000,000	24,770,304	30,770,304	6,623,044	24,147,260
FISHERIES							
109003226			12,000,000	14,360,000	26,360,000	8,819,692	17,540,308
	109013210	Fish farming	12,000,000	14,360,000	26,360,000	8,819,692	17,540,308
Total			12,000,000	14,360,000	26,360,000	8,819,692	17,540,308
INFRASTRUCTURE							
104003228			180,069,411	63,956,428	244,025,839	206,396,550	37,629,289
	104013210	Infrastructure Development	180,069,411	63,956,428	244,025,839	206,396,550	37,629,289
Total			180,069,411	63,956,428	244,025,839	206,396,550	37,629,289
MUNICIPALITY							
104003229			5,000,000	83,872,538	88,872,538	22,740,224	66,132,314
	104013210	Infrastructure Development	5,000,000	83,872,538	88,872,538	22,740,224	66,132,314
Total			5,000,000	83,872,538	88,872,538	22,740,224	66,132,314
Grand Total			1,385,508,209	439,279,610	1,824,787,819	829,682,834	995,104,985
Combine Total (Recurrent and Development)			3,487,076,735	699,577,306	4,186,654,041	2,801,318,034	1,385,336,007

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

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis 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) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfer from Exchequer 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 notified to the receiving Executive

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

The County Executive recognises all expenses when the event occurs and the related cash has actually 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.

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.

5. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 84,938,493 compared to KShs 59,151,463 in prior period as indicated on note 23.

Amount maintained in Gratuity Bank Account are restricted for use in funding the contractual employees as Gratuity. As at 30th June 2021, this amounted to KShs 11,728,680 compared to KShs 11,729,280 in prior period as indicated on Note 23.

There were no other restrictions on cash during the year.

6. Accounts Receivable

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.

7. Accounts Payable

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

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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.

8. 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.

9. 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.

10. 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, and 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 8 of this financial statement is a register of the contingent liabilities in the year.

11. 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.

12. 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 30th June 2020 for the period 1st July 2019 to 30 June 2020 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.

13. Comparative figures

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

14. 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.

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

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7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	223,195,800	451,582,200
Total Exchequer Releases for quarter 2	428,224,500	467,154,000
Total Exchequer Releases for quarter 3	648,825,000	947,284,500
Total Exchequer Releases for quarter 4	1,518,250,500	506,083,500
Total	2,818,495,800	2,372,104,200

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals.

1A. Equitable Share

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	223,195,800	451,582,200
Total Equitable Share for quarter 2	428,224,500	467,154,000
Total Equitable Share for quarter 3	648,825,000	947,284,500
Total Equitable Share for quarter 4	1,518,250,500	506,083,500
Total	2,818,495,800	2,372,104,200

The amount of Ksh 223,195,800 is the balance received of Equitable Share for financial year 2019-2020.

1B: Level 5 Hospitals Allocation

Description	2020-2021	2019-2020
	KShs	KShs
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Proceeds from Domestic and Foreign Grants Received through Exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	7,380,000	14,548,750
Health Sector Project (THS)	131,499,062	34,402,667
Village Polytechnics Support Grant	50,299,894	41,298,298
Kenya Devolution Support Programme	45,000,000	30,000,000
Kenya Urban Support Programme (UDG)	25,365,167	35,761,940
Kenya Urban Support Programme (UIG)	-	8,800,000
Kenya Climate Smart Agriculture Project (KCSAP)	204,568,231	112,741,878
Agriculture Sector Development Support Project (ASDSP II)	10,844,684	9,882,997
Total	474,957,038	287,436,529

- (a) DANIDA - The grant was received for the purpose of supplementing county health facilities.
- (b) HSSF (THS) - is fund special for health project which is transferred
- (c) Village Polytechnic - to enhance village polytechnic within the county.
- (d) Kenya Devolution Support Programme (KDSP) – Grant received for capacity building
- (e) Kenya Urban Support Program (UDG) – Funds received for Development expenditure for municipality.
- (f) Kenya Climate Smart Agriculture – Grant for upgrading Agriculture Sector by adapt to climate change, builds resilience to agricultural system and enhances food and nutritional security.
- (g) Agriculture sector support program – Grant for transform Kenya agriculture sector into innovative, commercially oriented, competitive and modern industry.

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3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
Transfers from Central Government Entities		
User Fees Foregone (Ministry of Health)	2,451,034	2,451,034
Fuel Levy (Kenya Road Board)	82,069,411	73,669,312
Frontlines Health Workers Allowance	-	20,325,000
COVID – 19 Grant	-	13,682,000
Total	84,520,445	110,127,346

(a) *User forgone fees are a transfer from the ministry of health for user forgone fees.*

(b) *Fuel Levy transfer from the ministry of roads (KRB) specifically for maintenance of rural access road.*

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2020-2021	2019-2020
	KShs	KShs
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2020-2021	2019-2020
	KShs	KShs
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

Description	2020-2021	2019-2020
	KShs	KShs
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

Description	2020-2021	2019-2020
	KShs	KShs
Total	-	-

8. RETURNS OF EQUITY HOLDINGS

Description	2020-2021	2019-2020
	KShs	KShs
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

Description	2020-2021	2019-2020
	KShs	KShs
BUSINESS PERMIT CURRENT YEAR	14,315,200	9,360,150
HEALTH CENTRES	43,399,523	51,669,962
TRAINING/LEARNING CENTRES (ATC)	575,546	483,400
MARKET STALLS RENT	37,100	232,100
FRUITS & VEGETABLES/PRODUCE CESS	1,520,867	2,985,042
MEAT INSPECTION FEES	29,520	154,742
COUNCIL VEHICLES HIRE (AMS TRACTORS)	5,989,490	5,305,526
OPEN AIR MARKET FEE	457,020	1,079,296
SLAUGHTERING FEE	354,470	317,640
LIVESTOCK CESS	62,350	192,045
FISH CESS	768,550	857,420
STREET PARKING FEE	1,316,490	1,079,800

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Description	2020-2021	2019-2020
SALES OF FLOWERS, MIRAA, ETC	15,677,450	168,600
WHEAT & MAIZE CESS	-	225,870
VETENARY	44,750	149,633
FOREST CESS	563,400	174,100
METAL SCRAP	191,950	3,300
SIGN BOARDS & ADVERTISEMENT FEE	3,319,700	2,742,970
PYSICAL PLANNING	577,637	17,490,280
SAND, GRAVEL, AND BALLAST EXTRACTION FEES	5,242,063	1,671,407
FISHERIES LICENCE	405,305	115,400
LAND RATES	8,667,706	4,311,842
PUBLIC HEALTH	761,270	349,520
HIDES AND SKINS FEE	1,500	3,900
WATER DISILATION PLANT	-	270,575
DONATIONS	-	1,700,000
SALARY COMMISION	3,656,229	3,593,541
OTHERS MISCELLANEOUS	498,564	2,218,092
Total	108,433,650	108,906,153

During the year we were able to surpass the target.

10. RETURNED CRF ISSUES

Description	2020-2021	2019-2020
	KShs	KShs
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	603,937,277	494,585,073
Basic wages of temporary employees	42,820,566	33,675,365
Personal allowances paid as part of salary	610,074,487	641,959,352
Personal allowances paid as reimbursements	1,632,000	2,245,736
Compulsory national social security schemes	29,962,260	41,487,896
Total	1,288,426,590	1,213,953,423

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.

12. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	34,480,639	30,413,823
Communication, supplies and services	14,726,686	12,809,916
Domestic travel and subsistence	102,037,495	87,371,618
Foreign travel and subsistence	643,918	698,391
Printing, advertising and information supplies & services	3,892,670	3,393,475
Rentals of produced assets	5,418,565	9,511,051
Training expenses	12,995,957	35,295,607
Hospitality supplies and services	15,680,390	33,495,381
Insurance costs	170,565,423	198,546,539
Specialized materials and services	101,423,027	135,335,271
Office and general supplies and services	14,024,995	9,940,404
Fuel Oil and Lubricants	33,133,391	48,620,955
Other operating expenses	8,867,852	85,622,345
Routine maintenance – vehicles and other transport equip	8,607,008	10,900,185
Routine maintenance – other assets	3,616,588	4,958,931
Total	530,114,604	706,913,890

Under insurance cost item, the figure is inclusive of the amount paid to NHIF for Universal Health Cover

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Total	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Transfers to County Government Entities		
Current Grant to Government Agencies and Other Level of Government	-	24,644,654
Other Capital Grant and Transfer	150,640,270	140,351,885
Transfer to County Assembly - Recurrent	327,637,900	291,408,900
Transfer to County Assembly - Development	24,439,500	75,326,200
Total	502,717,670	531,731,639

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

15. OTHER GRANTS AND PAYMENTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	125,000,000	168,000,000
Emergency relief and refugee assistance	6,299,400	2,042,900
Total	131,299,400	170,042,900

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

16. SOCIAL SECURITY BENEFITS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	27,827,861	30,628,305
Total	27,827,861	30,628,305

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Non- Financial Assets		
Construction of Buildings	132,975,836	185,309,694
Refurbishment of Buildings	3,616,631	28,080
Construction of Roads	113,150,402	150,412,375
Construction and Civil Works	75,633,224	29,153,041
Overhaul and Refurbishment of Construction and Civil Works	-	33,561,715
Purchase of Vehicles and Other Transport Equipment	29,953,467	19,190,000
Purchase of Household Furniture and Institutional Equipment	49,879	336,805
Purchase of Office Furniture and General Equipment	3,800,611	11,398,333
Purchase of Specialized Plant, Equipment and Machinery	10,842,283	1,469,931
Purchase of Certified Seeds, Breeding Stock and Live Animals	37,618,303	15,963,138
Rehabilitation of Civil Works	20,796,126	-
Purchase of Specialized Plant	4,549,600	185,000
Other Domestic Account Receivable	235,022,946	-
Total Acquisition of Non- Financial Assets	668,009,308	447,008,112
Financial Assets		
Total Acquisition of Financial Assets	-	-
Total Acquisition of Assets	668,009,308	447,008,112

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18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Bank charges	-	274,912
Total	-	274,912

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Total	-	-

20. OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Civil Contingency Reserves (Emergency Fund)	5,000,000	1,920,000
Total	5,000,000	1,920,000

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of the Bank, Account Name and Account Number	Amount in bank account currency	Indicate whether Recurrent, Development, Deposit, Receipts e.t.c	2020 – 2021	2019 – 2020
			KShs	KShs
CBK Lamu County Revenue Fund Account A/C 1000171588	Ksh	CRF	993,080,318	985,846,439
CBK Lamu County Development Account A/C 1000171057	Ksh	Development	2,290,745	502
CBK Lamu County Recurrent Account A/C 1000171146	Ksh	Recurrent	15,763,096	4,776,276
CBK Lamu County Deposit Account A/C 1000242857	Ksh	Deposit	84,938,493	59,151,463
CBK Lamu County Special Purpose Account A/C 1000268263	Ksh	Special Purpose	112,397,169	32,510,680
CBK Lamu County Village Polytechnic Project A/C 1000367202	Ksh	Recurrent	2	-
CBK Kenya Devolution Support Program (KDSP) A/C 1000371242	Ksh	Recurrent	76,534,906	31,534,906
CBK Lamu County Fuel Levy Account A/C 1000247177	Ksh	Fuel Levy	8,631,794	14,342,851
CBK Lamu County Kenya Urban Support Program Account A/C 1000371234	Ksh	Special Purpose	-	35,761,940
CBK Kenya Climate Smart Agriculture Project Account A/C 1000365757	Ksh	Special Purpose	206,412,246	83,187,652
CBK Lamu County Urban Institution Grant Account A/C 1000419008	Ksh	Special Purpose	-	8,800,000
CBK Agriculture Sector Development Support Program II A/C 1000365765	Ksh	Special Purpose	26,378,146	9,882,997
CBK Lamu County – Covid-19 Response A/C 1000457474	ksh	Conditional Grant	2,839,717	-
KCB Transition Auth - Lamu County Revenue Account A/C 1140750615	Ksh	Revenue	110,690	43,001
KCB Standing Imprest Account A/C 1140745603	Ksh	Recurrent	530	-

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KCB Lamu County Hospital Account A/C 1201333008	Ksh	Revenue	-	768
KCB Lamu County Salary Control Account A/C 1179132424	Ksh	Salary Control	1,871,122	660
KCB Kenya Climate Smart Agriculture Program Account A/C 1226731414	Ksh	Special Purpose	68,591,552	3,784,588
KCB Lamu County ASDSP II Account A/C 1240334540	Ksh	Special Purpose	1,165	7,664,700
KCB Medical Superintendent Lamu A/C 1211409341	Ksh	Hospital	4,587	26,229
KCB Medical Superintendent Mpeketoni A/C 1211639363	Ksh	Hospital	74	39,171
KCB Medical Superintendent Faza A/C 1211503658	Ksh	Hospital	642,059	82,233
KCB Mokowe Health Centre A/C 1103677756	Ksh	Hospital	363,475	184,268
KCB Witu Health Centre A/C 1104838044	Ksh	Hospital	330,093	509,861
DTB County Executive Gratuity Account A/C 0030469001	Ksh	Gratuity Account	11,728,680	11,729,280
DTB Lamu County Revenue Account 1 A/C 0222660001	Ksh	Revenue Account	371	328
DTB Lamu County Revenue Account 2 A/C 0222660002	Ksh	Revenue Account	(180)	364
EQUITY Lamu County Ministry of Health (KEPI) A/C 1590262213216	Ksh	Health	806	-
EQUITY Lamu County Revenue Account A/C 1590265264918	Ksh	Revenue	(376)	(373)
EQUITY Lamu County Government Salary Account A/C 1590265264437	Ksh	Salary Control	1,462,937	6,892
EQUITY Lamu Municipality Urban Institutional Account A/C 1590279012840	Ksh	Special Purpose	41,780,889	39,461,250
EQUITY Lamu County Kenya Urban Support Program A/C 1590279012879	Ksh	Special Purpose	65,868,291	33,872,538
Gulf Bank Lamu County Salary Account A/C 0570000501	Ksh	Salary Account	1,288,619	156,817
Total			1,723,312,017	1,363,358,281

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	2020 – 2021	2019 – 2020
			KShs	KShs
DTB Lamu County Demand Side Financing Fund A/C No. 0207832001	Ksh	UNICEF Supported Activities to the Department of Health	342	53
KCB KEMFSED Project Lamu CPIU A/C No. 1280145323	Ksh	Kenya Marine Fisheries and Socio Economic Development Project	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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21B. CASH IN HAND

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	48,280	665,136
Total	48,280	665,136

Cash in hand should also be analysed as follows:

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Lamu Island	4,790	-
Mainland	20,910	164,580
County Treasury and Lamu Revenue Office (Pay Bill)	8,230	492,056
Other Islands (Kiunga and Pate)	14,350	8,500
Total	48,280	665,136

22. ACCOUNTS RECEIVABLE

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Government Imprests	535,450	1,074,400
Total	535,450	1,074,400

The below is the breakdown of the outstanding imprest.

Breakdown of imprest and salary advance per department	2020 - 2021	2019 - 2020
Imprest	KShs	KShs
County Executive	160,000	679,400
Trade	-	395,000
Medical	16,900	-
County Public Service Board	250	-
Gender	327,100	-
Public Health	30,000	-
Sub-Total	535,450	1,074,400
Salary advance	-	-
Grand Total	535,450	1,074,400

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

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23. ACCOUNTS PAYABLE

Description	2020 - 2021	2019 - 2020
	KShs	KShs
CBK Lamu County Deposit Account	84,938,493	59,151,463
DTB Lamu County Gratuity Account	11,728,680	11,729,280
Total	96,667,173	70,880,743

24. FUND BALANCE BROUGHT FORWARD

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	1,363,358,281	1,591,821,328
Cash in hand	665,136	531,028
Accounts Receivables	1,074,400	2,534,700
Accounts Payables	(70,880,743)	(76,771,030)
Total	1,294,217,074	1,518,116,026

25. PRIOR YEAR ADJUSTMENTS

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

Description	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2019/2020
	Kshs	Kshs	Kshs
Description of the error			
Total	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN ACCOUNT RECEIVABLES

Description	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	1,074,400	2,534,700
Imprest issued during the year (B)	(535,450)	(1,074,400)
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D = A+B-C	538,950	1,460,300

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Deposit and Retentions as at 1 st July (A)	(70,880,743)	(76,771,030)
Deposit and Retentions held during the year (B)	96,667,173	70,880,743
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	25,786,430	5,890,287

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7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	13,765,595	-	13,765,595
Construction of civil works	-	30,330,758	-	30,330,758
Supply of goods	-	46,404,320	-	46,404,320
Supply of services	-	21,268,923	-	21,268,923
Total	-	111,769,596	-	111,769,596

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

3. Other Pending Payables (See Annex 4)

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
External assistance received in cash	-	1,700,000
Total	-	1,700,000

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OTHER IMPORTANT DISCLOSURES (Continued)

a) External Assistance Relating to Loans and Grants

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Total	-	-

b) Undrawn External Assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
		Kshs	Kshs
Total		-	-

c). Classes of providers of external assistance

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Multilateral donors	-	1,700,000
Total	-	1,700,000

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OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-Monetary External Assistance

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Total	-	-

e. Purpose and Use of External Assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Total	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

f. 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 on behalf of the County Executive.

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Total	-	-

5. 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.

5.1 Classification by Source

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Total	-	-

5.2 Classification of Payments Made by Third Parties by Nature of Expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Total	-	-

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

OTHER IMPORTANT DISCLOSURES (Continued)

6. 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	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
Transfers to related parties		
Transfer to the County Assembly	352,077,400	366,735,100
Transfers to other County Government Entities	201,299,893	184,676,840
Total Transfers to related parties	553,377,293	551,411,940
Transfers from related parties		
Transfers from the Exchequer	2,818,495,800	2,372,104,200
Transfers from MDAs	84,520,445	110,127,346
Total Transfers from related parties	2,903,016,245	2,482,231,546

7. 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.

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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 Exec. Staff Housing Fund	2019	Lamu	CO - PSM

8. 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 No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
KCB Transition Auth - Lamu County Revenue Account A/C 1140750615	Ksh	-	110,690	43,001
DTB Lamu County Revenue Account 1 A/C 0222660001	Ksh	-	371	328
DTB Lamu County Revenue Account 2 A/C 0222660002	Ksh	-	(180)	364
EQUITY Lamu County Revenue Account A/C 1590265264918	Ksh	-	(376)	(373)
Pay Bill Account (929849)	Ksh	-	8,230	492,056
Total			118,735	535,376

OTHER IMPORTANT DISCLOSURES (Continued)

9. 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. Since this is not a cash item, it is not included in the statement of receipts and payments in the year 2020/21.

10. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Total	-	-

11. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	34,007,000
Other donations for Covid-19 received directly (Note 2)	-	3,955,000
Balance Brought Forward	37,962,000	-
Total Receipts	37,962,000	37,962,000
Payments		
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)	-	-
Total payments	35,122,283	-
Balance in the Covid 19 Fund	2,839,717	37,962,000

**LAMU COUNTY EXECUTIVE
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**7.11. 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. The issues raised below were from draft report as we are waiting for the final report to be issued.

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	Own Source Generated Revenue Anomalies	The issue will be rectified in the subsequent financial year	Not Resolved	Awaiting for Final Report
2.0 – 2.11	Unsupported use of Goods and Services	Make sure all supporting documents are well maintained and procedures are followed	Resolved as Internal Control is strengthened	Awaiting for Final Report
3.0 – 3.11	Unsupported Acquisition of Asset	Details of Asset are disclosed accordingly	Resolved as Internal Control is strengthened	Awaiting for Final Report
4.0 – 4.2	Financial Statement Presentation	The issue has been discussed with the National Treasury	Resolved	Awaiting for Final Report
5.0 – 5.2	Cash and Cash Equivalents	The Management has made sure all Banks Reconciliation are up to date	Resolved	Awaiting for Final Report



**27th September 2021
CEC Finance, Strategy and Economic Planning
COUNTY GOVERNMENT OF LAMU**

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ANNEXES

ANNEX 1 ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	223,195,800	428,224,500	648,825,000	1,518,250,500	2,818,495,800
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	3,690,000	-	3,690,000	7,380,000
World Bank – THUSCP	-	-	85,521,389	45,977,673	131,499,062
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	45,000,000	-	45,000,000
Youth Polytechnic support grant	-	-	25,149,947	25,149,947	50,299,894
Abolishment of user fees in health centres and dispensaries	-	-	-	2,451,034	2,451,034
Kenya Urban Support Programme	-	14,238,060	-	11,127,107	25,365,167
Agriculture Sector Development Support Project (ASDSP)	-	-	8,695,149	2,149,535	10,844,684
Kenya Climate Smart Agriculture Project (KCSAP)	-	90,409,436	-	114,158,795	204,568,231
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
Total	223,195,800	536,561,996	813,191,485	1,722,954,591	3,295,903,872

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

CONSTRUCTION OF BUILDING				
NO.	SUPPLIER	AMOUNT	OUTSTANDING AMOUNT	COMMENTS
1	M/s Jitokesha Enterprises Ltd	113,008	113,008	Construction of 2 ECD classrooms and 2 doors VIP toilets at Bomani
2	M/s Sightway Ltd	241,976	241,976	Construction of 2 ECD classrooms and 2 doors VIP toilets at Kizuke
3	M/s Elovas Ltd	1,818,853	1,818,853	Construction of 2 ECD classrooms and 2 doors VIP toilets at Lumshi
4	M/s Elovas Ltd	1,822,855	1,822,855	Construction of 2 ECD classrooms and 2 doors VIP toilets at Jipendeni
5	M/s Jitokesha Enterprises Ltd	129,978	129,978	Construction of 2 ECD classrooms and 2 doors VIP toilets at Lake Kenyatta
6	M/s Sightway Ltd	131,256	131,256	Construction of 2 ECD classrooms and 2 doors VIP toilets at Thaku Thaku
7	M/s Elovas Ltd	153,120	153,120	Construction of women group shed at Ngoi Trading Centre
8	M/s Al-Awsi Kizingitini	245,873	245,873	Contraction of dhow craft building shed at Kizingitini
9	M/s Al-Awsi Kizingitini	134,676	134,676	Construction of dhow craft building shed at Kizingitini
10	M/s Sightways Ltd	198,645	198,645	Construction of bodaboda shed at Witu
11	M/s Elovas Ltd	184,440	184,440	Construction of bodaboda shed at Hindi
12	M/s Jitokesha Enterprises	184,851	184,851	Construction of bodaboda shed Hongwe
13	M/s Multleen Investment Ltd	3,097,504	3,097,504	Construction of Majembeni fresh produce market phase 3

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14	M/s Mpeketoni Planners Enterprises	890,416	890,416	Construction of Majembeni fresh produce market phase 2
15	M/s Habib Badawy Enterprises	1,674,564	1,674,564	Construction of Faza Sub-County Hospital Perimeter wall
16	M/s Bilul Logistics	681,268	681,268	Construction of incinerator at Kiunga Dispensary
17	M/s Open Yard Developers	128,180	128,180	5th payment and final account in respect of contract No.
18	M/s M'Big Company Ltd	367,919	367,919	5th payment and final account in respect of contract No.
19	Kudzecha Investments	1,482,874	1,482,874	Construction of modern toilets at Ishakani
20	M/s Superserve Ltd	83,337	83,337	Construction of Witu Social Hall
SUB TOTAL		13,765,594	13,765,594	
CONSTRUCTION OF CIVIL WORKS				
21	M/s Tsavo Merchants	1,860,000	1,860,000	Ndau household water connection project
22	M/s Nuruz Company Ltd	1,380,000	1,380,000	Kiwayuu household water connection project
23	M/s Hadeed General Trading Ltd	3,973,915	3,973,915	Bargoni water project
24	M/s Albawad Investment Ltd	4,380,384	4,380,384	Nagele improvement water project
25	M/s Safa City Contractors	3,862,782	3,862,782	Wiwa water project
26	M/s Naliye Agency Limited	3,862,301	3,862,301	Sinambio pumping station water project
27	M/s Davis & Shirtliff	2,261,485	2,261,485	Mkokoni desalination plant
28	M/s Yuaf Agencies Ltd	8,749,891	8,749,891	Siyu-Pate extension pipeline
SUB TOTAL		30,330,758	30,330,758	
SUPPLY OF GOODS				
29	M/s Ummu Aydarus Enterprises	146,000	146,000	Supply and delivery of computer accessories
30	M/s Ummu Aydarus Enterprises	250,000	250,000	Supply and delivery of computers

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31	M/s Nuruliman Ltd	1,962,500	1,962,500	Supply and delivery of workshop tools for fashion designs
32	M/s Lamu Destination Enterprises	480,000	480,000	Supply and delivery of polo T-shirts
33	M/s Waseelan Investment Limited	2,936,500	2,936,500	Supply and delivery of assorted woodwork tools and equipments
34	M/s Central Fuels & Lubricants	101,417	101,417	Supply of fuel and lubricants
35	M/s Central Fuels & Lubricants	50,500	50,500	Supply and delivery of fuel
36	M/s Central Fuels & Lubricants	98,800	98,800	Supply of fuel and lubricants
37	M/s Central Fuels & Lubricants	172,500	172,500	Supply of fuel
38	M/s Al-Raidy Store	187,000	187,000	Supply of fuel
39	M/s Saary General Supplies	187,000	187,000	Supply of fuel
40	M/s Davis & Shirtliff	174,500	174,500	Supply of water pumps
41	M/s Yusuf Al-Burhan general	553,000	553,000	Purchase of office furniture
42	M/s Maweni Works & Services	98,900	98,900	Supply and delivery of milk, sugar and tea leaves
43	M/s Central Fuel & Lubricants	482,500	482,500	Supply of fuel
44	M/s Central Fuels & Lubricants	565,000	565,000	Supply of fuel and lubricants
45	M/s Central Fuels & Lubricants	375,000	375,000	Supply of diesel
46	M/s Central Fuels & Lubricants	187,500	187,500	Supply of diesel
47	M/s Central Fuels & Lubricants	500,000	500,000	Supply of unleaded diesel fuel
48	M/s Central Fuels & Lubricants	675,977	675,977	Supply of spare parts
49	M/s Central Fuels & Lubricants	255,000	255,000	Supply of fuel
50	M/s Nyathi Agencies Ltd	89,200	89,200	Purchase of mobile phones and flash discs
51	M/s Tiraz Interior & Renovation Ltd	72,200	72,200	Purchase of extension cables and flash discs
52	M/s Central Fuels & Lubricants	199,940	199,940	Supply of diesel
53	M/s Amu Project Limited	450,000	450,000	Supply and delivery of T-Shirts
54	M/s Cascade Global	1,057,760	1,057,760	Supply of staff uniforms

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

55	M/s Marwaa General Supply	118,500	118,500	Supply of air conditioner
56	M/s Dotty Holdings Limited	846,996	846,996	Supply of computers
57	M/s Nation Media	87,696	87,696	Advertising of notice of intention to plan
58	M/s Supercreative Enterprises Ltd	397,798	397,798	Supply of toner cartridges
59	M/s Supercreative Enterprises Ltd	39,000	39,000	Supply of toner cartridges
60	M/s Stevista Enterprises Ltd	177,500	177,500	Supply of laptop and printer
61	M/s Mission for Essential Drugs	2,136,616	2,136,616	Supply of medical drugs
62	M/s Mission for Essential Drugs	49,000	49,000	Supply of medical drugs
63	M/s Al-Raidy Store	273,000	273,000	Supply of fuel
64	M/s New Chato Enterprises	99,975	99,975	Supply of food stuff
65	M/s Mkumbi Construction Co. Limited	406,940	406,940	Supply of food stuff
66	M/s Stanley G. Muturi Enterprises	429,175	429,175	Supply of food stuff
67	M/s Stanley G. Muturi Enterprises	505,080	505,080	Supply of food stuff
68	M/s Stanley G. Muturi Enterprises	18,320	18,320	Supply of food stuff
69	M/s An-Noor Hardware	31,490	31,490	Supply of detergents
70	M/s Jonka Enterprises	238,000	238,000	Supply of tires & tubes
71	M/s Jonka Enterprises	168,000	168,000	Supply of tires
72	M/s Central Fuels & Lubricants	210,000	210,000	Supply of tires & tubes
73	M/s Central Fuels & Lubricants	280,125	280,125	Supply of fuel
74	M/s Damunyu General Supply	741,272	741,272	Supply of food stuff
75	M/s Seaside Motors	847,550	847,550	Supply of motor vehicle spare parts
76	M/s Total Hospital Solutions	5,000,000	5,000,000	Supply of solar vaccine fridges
77	M/s KEMSA	17,221,342	17,221,342	Supply of medical drugs
78	M/s KEMSA	984,126	984,126	Supply of lab reagents
79	M/s Central Fuels & Lubricants	280,125	280,125	Supply of diesel
80	M/s Seaside Motors Ltd	128,000	128,000	Supply of spare parts for motor vehicle
81	M/s Mulabwa Enterprise Ltd	2,380,000	2,380,000	Supply of soccer balls
SUB TOTAL		46,404,320	46,404,320	

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

SUPPLY OF SERVICES				
82	M/s Star Publication Limited	125,326	125,326	Advertisement expenses
83	M/s Star Publication Limited	60,707	60,707	Advertisement expenses
84	M/s Star Publication Limited	139,213	139,213	Advertisement expenses
85	M/s Malindi Pearl Hotel	100,000	100,000	Conference facilities
86	M/s Abdalla Mohamed Abdalla	480,000	480,000	Office rent for January to June 2021
87	M/s Nation Media Group	213,180	213,180	Advertisement expenses
88	M/s Star Publication Limited	85,504	85,504	Advertisement expenses
89	M/s Kenya School of Government	57,500	57,500	Payment for tuition fees
90	M/s Kenya School of Law	57,500	57,500	Payment for tuition fees
91	M/s Kenya National Secretaries Association	3,400	3,400	Membership and annual subscription fees
92	M/s Samokhafa Agency	475,900	475,900	Provision of survey consultancy services
93	M/s Baraka Travel Service	141,089	141,089	Air ticketing services
94	M/s Baraka Travel Service	135,720	135,720	Air ticketing services
95	M/s Baraka Travel Service	119,078	119,078	Air ticketing services
96	M/s Takaful Insurance of Africa Limited	1,323,365	1,323,365	Motor vehicle insurance compre. cover
97	M/s Lamu Destination	628,333	628,333	Provision of cleaning services for the month of June, 2021
98	M/s Nation Media Group	172,840	172,840	Advertisement expenses
99	M/s Nation Media Group	348,000	348,000	Advertisement expenses
100	M/s Nation Media Group	104,608	104,608	Advertisement expenses
101	M/s Nation Media Group	126,198	126,198	Advertisement expenses
102	M/s Nation Media Group	216,000	216,000	Advertisement expenses
103	M/s Nation Media Group	216,920	216,920	Advertisement expenses
104	M/s Creasestream Enterprises	4,707,312	4,707,312	Restoration of electricity at the County Hqs
105	M/s Salim Mohamed Obo	264,000	264,000	Rent for Deputy Governors resident for April - June 2021

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

106	M/s Janruffy Universal Traders	21,000	21,000	Provision of cleaning services for the month of July, 2019
107	M/s Janruffy Universal Traders	42,000	42,000	Provision of cleaning services for the month of August, September, 2019
108	M/s Postal Corporation of Kenya	155,403	155,403	Postal rent
109	M/s Lexford Investment	84,000	84,000	Provision of cleaning services for months of November, 2019 - February 2020
110	M/s Zippytech Enterprises	84,000	84,000	Provision of cleaning services for months of November, 2019 - February 2020
111	M/s Zippytech Enterprises	21,000	21,000	Provision of cleaning services for month of June, 2019
112	M/s Zippytech Enterprises	63,000	63,000	Provision of cleaning services for months of July - September, 2019
113	M/s Lake Kenyatta Water Users Association	94,176	94,176	Water connection charges for Mkunumbi Ward Administrator
114	M/s Council of Governors	627,441	627,441	Office rent
115	M/s Council of Governors	627,440	627,440	Office rent
116	M/s Lexford Investment	21,000	21,000	Provision of cleaning services at Hongwe ward office
117	M/s Lexford Investment	63,000	63,000	Provision of cleaning services at Hongwe ward office July - Sept. 2019
118	M/s Lexford Investment	21,000	21,000	Provision of cleaning services at Hongwe ward office October 2019
119	M/s Kenya Safari Lodges & Hotels	182,500	182,500	Provision of conference facilities
120	M/s Marwaa General Supply	576,000	576,000	Provision of water trucking services
121	M/s Asya Mohamed Abdulbar	66,000	66,000	Office rent for Shella Ward for the months of May - June 2020
122	M/s Fairlane Valuers	690,000	690,000	Consultancy services for valuation roll for Amu and Mpeketoni

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

123	M/s Pelican Insurance Brokers (K) Ltd	947,866	947,866	Provision of motor vehicle insurance
124	M/s Total Hospital Solutions Ltd	350,000	350,000	Repair of theatre oxygen plant
125	M/s Lake Kenyatta Agricultural Training	156,000	156,000	Provision of conference facilities
126	M/s Gravity Security Services	128,000	128,000	Provision of security guard services
127	M/s Gravity Security Services	128,000	128,000	Provision of security guard services
128	M/s Phillips East Africa	139,200	139,200	Provision of labor for CS ultrasound
129	M/s Transguard Security Services	256,000	256,000	Provision of security guard services
130	M/s Transguard Security Services	128,000	128,000	Provision of security guard services
131	M/s Transguard Security Services	64,000	64,000	Provision of security guard services
132	M/s Miriam K. Jillo	163,500	163,500	Expenses incurred while conducting induction course to new employees
133	M/s Fatmo Rashid Enterprises	384,000	384,000	Provision of cleaning services
134	M/s Fatmo Rashid Enterprises	240,000	240,000	Provision of cleaning services
135	M/s Fatmo Rashid Enterprises	96,000	96,000	Provision of cleaning services
136	M/s Fatmo Rashid Enterprises	960,000	960,000	Provision of cleaning services
137	M/s Msafini Mango Top-Roof	343,000	343,000	Provision of half board accommodation
138	M/s Rocek Company Limited	960,000	960,000	Provision of cleaning services
139	M/s BOC Kenya PLC	272,303	272,303	Refill of oxygen gas cylinders
140	M/s Seaside Motors	996,400	996,400	Repair of ambulance boat
141	M/s Mahrus Hotel	163,500	163,500	Provision of catering services
142	M/s Lake Kenyatta Agricultural TC	187,000	187,000	Provision of conference facilities
143	M/s e-Agent Float Control Account	305,000	305,000	Transfer of digital smartcard license funds for NTSA
144	M/s Institute of Certified Public Account	70,000	70,000	Annual seminar fees
145	M/s Shimasy Travel Co. Ltd	52,000	52,000	Air ticketing services to officials
146	M/s Shimasy Travel Co. Ltd	38,500	38,500	Air ticketing services to officials
SUB TOTAL		21,268,923	21,268,923	
GRNAD TOTAL		111,769,595	111,769,595	

LAMU COUNT EXECUTIVE
 Annual Reports and Financial Statements
 For the year ended June 30, 2021

ANNEX 3 ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management							
Sub-Total		-	-	-	-	-	
Middle Management							
Sub-Total		-	-	-	-	-	
Unionisable Employees							
Sub-Total	-	-	-	-	-	-	
Others (specify)							
Sub-Total	-	-	-	-	-	-	
Grand Total	-	-	-	-	-	-	

LAMU COUNT EXECUTIVE
 Annual Reports and Financial Statements
 For the year ended June 30, 2021

ANNEX 4 ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
Sub-Total			-	-	-	-	
Amounts due to County Govt Entities							
Sub-Total			-	-	-	-	
Amounts due to Third Parties							
Sub-Total			-	-	-	-	
Others (specify)							
Sub-Total			-	-	-	-	
Grand Total			-	-	-	-	

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

ANNEX 5 ANALYSIS OF ACCOUNTS RECEIVABLES

(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>
County Executive				
<i>Hussein Abdi Roba</i>	30/09/2020	30,000	-	30,000
<i>Rufi Azani Azani</i>	19/10/2020	30,000	-	30,000
<i>David Karanja Wilson</i>	26/08/2020	100,000	-	100,000
Medical				
Miriam Kadhala Jillo	21/08/2020	30,000	13,100	16,900
Livestock				
Mutundu Samwel	21/01/2021	17,700	17,450	250
County Public Service Board				
Salma Yussuf Mohamed	25/08/2020	30,000	28,800	1,200
Gender				
Paul Waluba Mumaina	27/05/2021	327,100	-	327,100
Public Health				
Jillo Semi Katasi	21/08/2020	30,000	-	30,000
Total		594,800	59,350	535,450

(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>
Total		-	-	-

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

ANNEX 6 SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	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	1,294,851,673	132,975,836	-	-	1,427,827,509
Transport equipment	75,905,796	29,953,467	-	-	105,859,263
Office equipment, furniture and fittings	210,098,398	3,800,611	-	-	213,899,009
ICT Equipment	-	-	-	-	-
Machinery and Equipment	94,766,870	10,842,283	-	-	105,609,153
Heritage and cultural assets	-	-	-	-	-
Biological assets	33,489,438	37,618,303	-	-	71,107,741
Intangible assets	-	-	-	-	-
Infrastructure assets- Roads, Rails	-	-	-	-	-
Work in progress	-	-	-	-	-
Total	1,709,112,175	215,190,500	-	-	1,924,302,675

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

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

ANNEX 7 INTER-ENTITY TRANSFERS

No.	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative Amount Transferred KShs	Amount Confirmed as received KShs	Difference	Explanation
1	County Assembly of Lamu	52,815,000	60,535,000	94,535,000	144,192,400	352,077,400	352,077,400	-	-
2	Lamu County Bursary Fund	-	62,500,000	-	62,500,000	125,000,000	125,000,000	-	-
3	Lamu County Emergency Fund	-	-	-	5,000,000	5,000,000	5,000,000	-	-
4	Lamu County Gender and Social Dev. Fund	-	-	-	2,000,000	2,000,000	2,000,000	-	-
5	Lamu County Youth Development Fund	-	-	-	2,000,000	2,000,000	2,000,000	-	-
6	Lamu County Persons with Disabilities Fund	-	-	-	2,000,000	2,000,000	2,000,000	-	-
	Total	52,815,000	123,035,000	94,535,000	217,692,400	488,077,400	488,077,400	-	-

Director of Finance
County Executive



Date: 27th September 2021

Director of Finance
County Assembly/Fund/Project



Date: 27th September 2021

LAMU COUNT EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 8 CONTINGENT LIABILITIES REGISTER

No.	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
	Total	-	-	-	-	-

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

ANNEX 9 BANK RECONCILIATION/FO 30 REPORT

LAMU COUNTY AGR.SEC.DEV.SUP.PRG.11 1000365765

F. O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

STATION:
LAMU COUNTY

AS AT 30TH
JUNE 2021

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* :

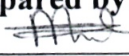
Sh	Sh	Sh
		26,378,146.00
		-
		-
		-
		-


Balance as per Cash book

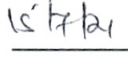
26,378,146.00

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

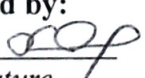
Checked by:



Signature


Designation


Date

Approved by:


Signature


Designation


Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY CLIMATE SMART 1000365757

F. O. 30

REPUBLIC OF KENYA

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
				213,352,027.40
				6,939,781.00
				-
				-
				-

Balance as per Cash book

206,412,246.40

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

ALC
Designation

15/12/21
Date

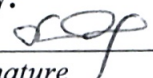
Checked by:


Signature

U
Designation

U
Date

Approved by:


Signature

CO-FINANCER
Designation

Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
6/30/2021	CENTRAL FUEL AND LUBRICANT	6	619,137.95	7/2/2021
6/30/2021	VAT		10,862.05	7/2/2021
6/30/2021	MAJ TRADING	7	459,439.65	7/2/2021
6/30/2021	VAT		8,060.35	7/2/2021
6/30/2021	JOGI MOTORS	8	580,097.85	7/2/2021
6/30/2021	VAT		10,177.15	7/2/2021
6/30/2021	CENTRAL FUEL AND LUBRICANT	9	752,989.65	7/2/2021
6/30/2021	VAT		13,210.35	7/2/2021
6/30/2021	SOMOKHAFI AGENCY	10	846,854.10	7/2/2021
6/30/2021	RETENTION		99,307.60	7/2/2021
6/30/2021	3%WHT		29,792.30	7/2/2021
6/30/2021	VAT		17,122.00	7/2/2021
6/30/2021	BIN AFAN	11	208,934.50	7/2/2021
6/30/2021	VAT		3,665.50	7/2/2021
6/30/2021	MARWAA GENERAL SUPPLY	12	406,400.15	7/2/2021
6/30/2021	VAT		7,129.85	7/2/2021
6/30/2021	MAJ TRADING	13	1,181,400.00	7/2/2021
6/30/2021	TANWEER GENERAL SUPPLY	14	1,538,200.00	7/2/2021
6/30/2021	KITUI TEXTILE CENTRE	15	144,465.50	7/2/2021
6/30/2021	VAT		2,534.50	7/2/2021
			6,939,781.00	

REPUBLIC OF KENYA
BANK RECONCILIATION

STATION:
LAMU
COUNTY

AS AT 30TH
JUNE 2021

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* :

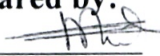
Sh	Sh	Sh
		3,400,524.75
		560,807.75
		-
		-
		-

Balance as per Cash book

2,839,717.00

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

15/7/21
Date

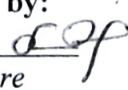
Checked by:


Signature

h
Designation

h
Date

Approved by:


Signature

CO-FINANCE
Designation

Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTIO N	AMOUNT	DATE PAID
6/30/2021	VAT	560,807.75	7/22/2021
		560,807.75	

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY REVENUE FUND A/C 1000171588

F. O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

STATION:
LAMU COUNTY

AS AT 30TH JUNE 2021

	Sh	Sh	Sh
Balance as per bank statement			1,071,392,677.80
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			356,051,640.00
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 :			277,739,279.85


Balance as per Cash book

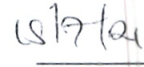
993,080,317.65

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:

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

Signature

Designation

Date

JUNE 2021 SCHEDULE
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
6/30/2021	ACCOUNT TRANSFER-REC	33,486,460.00	7/3/2020
6/30/2021	ACCOUNT TRANSFER-USERFEE FORGONE	2,451,034.00	7/3/2020
6/30/2021	ACCOUNT TRANSFER-TVET	25,149,947.00	7/3/2020
6/30/2021	ACCOUNT TRANSFER-DEVT	25,528,695.00	7/10/2020
6/30/2021	ACCOUNT TRANSFER-REC	89,840,150.00	7/10/2020
6/30/2021	ACCOUNT TRANSFER-DEVT	133,617,681.00	7/10/2020
6/30/2021	ACCOUNT TRANSFER-THS	45,977,673.00	7/10/2020
		356,051,640.00	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
6/30/2021	THS	45,977,672.75	7/1/2020
6/30/2021	EXCHEQUE ISSUE	220,600,500.00	7/2/2020
6/30/2021	EXCHEQUE ISSUE	11,127,107.10	7/2/2020
6/30/2021	SALARY COMMISSION	34,000.00	7/2/2020
		277,739,279.85	

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY GOV'T - CBK LAMU COUNTY RECURRENT AC NO 1000171146

F. O. 20

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2021


STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			92,933,235.90
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			202,947,783.50
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 :			125,777,644.00
			15,763,096.40

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

A/c
Designation

15/7/21
Date

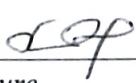
Checked by:


Signature

U
Designation

15/7/21
Date

Approved by:


Signature

CO - FINANCE
Designation

15/7/21
Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

Payments in cash book not in bank statement (Unrepresented Cheques)

AS AT 30TH JUNE 2021

DATE	DESCRIPTION	VCH NO	AMOUNT	DATE CLEARED
6/28/2021	EQUITY BANK	9198	436,456.65	14-Jul-21
6/28/2021	AFYA SACCO	9197	2,957,236.85	14-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		758.60	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		948.30	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,120.70	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,260.00	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,379.30	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,430.00	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		5,004.40	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		6,259.00	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		9,333.25	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		16,810.35	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		18,225.00	1-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		53,133.30	1-Jul-21
30-Jun-21	SWAFIYA ABDILLAHI	7982	35.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8146	400.00	2-Jul-21
30-Jun-21	SALMA YUSUF	8608	450.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8145	560.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8149	1,000.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8155	1,820.00	2-Jul-21
30-Jun-21	KENYA POWER	8163	2,493.00	2-Jul-21
30-Jun-21	MOHAMED OMAR MOHAMED	7974	3,000.00	2-Jul-21
30-Jun-21	AHMED TWALIB	7996	3,900.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8147	3,900.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8154	4,500.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8144	7,000.00	2-Jul-21
30-Jun-21	FATUMA SAID KOMBO	8159	7,000.00	2-Jul-21
30-Jun-21	ATHMAN BADI SELEMAN	8167	8,000.00	2-Jul-21
30-Jun-21	NICKSON BAYA	8158	8,900.00	2-Jul-21
30-Jun-21	ATHMAN BADI	8157	9,750.00	2-Jul-21
30-Jun-21	TIMOTHY HAMISI	8166	9,950.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8156	10,000.00	2-Jul-21
30-Jun-21	FADHIL MAAMUN	8001	10,250.00	2-Jul-21
30-Jun-21	JAALIYA ABDILLAHI	8019	11,500.00	2-Jul-21
30-Jun-21	FATUMA SAID KOMBO	8160	13,000.00	2-Jul-21
30-Jun-21	ALI MOHAMED KOMBO	8341	14,535.00	2-Jul-21
30-Jun-21	EVANSON KATHURI	8344	15,200.00	2-Jul-21
30-Jun-21	OMAR HADAD	8000	16,000.00	2-Jul-21
30-Jun-21	ATHMAN BADI	8170	16,000.00	2-Jul-21

**LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.**

30-Jun-21	USAMA HAMID	8171	16,000.00	2-Jul-21
30-Jun-21	KAMALU SHARIF	8175	16,000.00	2-Jul-21
30-Jun-21	NAHIDA HAGANA	8348	16,290.00	2-Jul-21
30-Jun-21	WILSON KENGA	8885	16,350.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8148	17,100.00	2-Jul-21
30-Jun-21	JOHN MUNGAI	8018	18,600.00	2-Jul-21
30-Jun-21	ATHMAN KHEIR	7981	19,290.00	2-Jul-21
30-Jun-21	AHMED MOHAMED KOMBO	7976	20,400.00	2-Jul-21
30-Jun-21	SIMON KOMU	8180	21,000.00	2-Jul-21
30-Jun-21	FUAD SHEYUMBE	8181	21,000.00	2-Jul-21
30-Jun-21	SHEE KUPI	8363	21,088.00	2-Jul-21
30-Jun-21	FUAD SHEYUMBE	8178	22,500.00	2-Jul-21
30-Jun-21	BENSON CHARO	8165	25,200.00	2-Jul-21
30-Jun-21	ALI MOHAMED KOMBO	8351	25,750.00	2-Jul-21
30-Jun-21	SALIM MOHAMED ALI	8022	26,790.00	2-Jul-21
30-Jun-21	ALI MOHAMED KOMBO	8347	26,800.00	2-Jul-21
30-Jun-21	ALBERT KARIUKI	8035	29,400.00	2-Jul-21
30-Jun-21	FATMA ALI SHOSY	8024	30,000.00	2-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8143	30,000.00	2-Jul-21
30-Jun-21	KAMALU SHARIF	8361	30,000.00	2-Jul-21
30-Jun-21	OMAR A. OMAR	8177	30,800.00	2-Jul-21
30-Jun-21	HAMID FUAD	8030	31,500.00	2-Jul-21
30-Jun-21	KENETH MUTUMA	8362	31,500.00	2-Jul-21
30-Jun-21	PAUL KAMAU THAIRU	7985	33,600.00	2-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8028	33,600.00	2-Jul-21
30-Jun-21	AHMED MOHAMED KOMBO	7975	40,800.00	2-Jul-21
30-Jun-21	UMMI BAISHE	7977	41,000.00	2-Jul-21
30-Jun-21	ALBERT KARIUKI	8033	41,600.00	2-Jul-21
30-Jun-21	AHMED MOHAMED KOMBO	7971	42,600.00	2-Jul-21
30-Jun-21	AHMED MOHAMED KOMBO	7972	42,600.00	2-Jul-21
30-Jun-21	ABUZAHI GENERAL SUPPLIES	8015	43,241.40	2-Jul-21
30-Jun-21	AHMED TWALIB	7999	45,900.00	2-Jul-21
30-Jun-21	AMINA SHALO	8346	46,500.00	2-Jul-21
30-Jun-21	BULE SAID HEMED	8369	50,000.00	2-Jul-21
30-Jun-21	ZULPHA MUSA	8370	50,000.00	2-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8029	50,400.00	2-Jul-21
30-Jun-21	BENSON KIRATHE MACHARIA	8168	50,400.00	2-Jul-21
30-Jun-21	OMAR MOHAMED FAMAU	7973	51,000.00	2-Jul-21
30-Jun-21	ICPSK	8020	54,051.70	2-Jul-21
30-Jun-21	MONICAH WANGUI	8371	54,800.00	2-Jul-21
30-Jun-21	ALBERT KARIUKI	8036	56,000.00	2-Jul-21
30-Jun-21	ELIJAH KARIUKI	8345	61,200.00	2-Jul-21
30-Jun-21	DAVID KARANJA	8343	61,800.00	2-Jul-21

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

30-Jun-21	JOHN KAIRUNGU	8365	61,800.00	2-Jul-21
30-Jun-21	ALI AHMED MOHAMED	8169	63,000.00	2-Jul-21
30-Jun-21	MOHAMED ATHMAN	8174	63,000.00	2-Jul-21
30-Jun-21	KAMALU SHARIF	8176	63,000.00	2-Jul-21
30-Jun-21	AARIF IBRAHIM	8342	63,000.00	2-Jul-21
30-Jun-21	STEVE NYAMILA	8364	63,000.00	2-Jul-21
30-Jun-21	ICPAK	7994	63,879.30	2-Jul-21
30-Jun-21	USAMA HAMID	8173	64,000.00	2-Jul-21
30-Jun-21	PETER NDICHU	7989	65,500.00	2-Jul-21
30-Jun-21	MOHAMED KASSIM	7991	65,500.00	2-Jul-21
30-Jun-21	PAUL KAMAU THAIRU	7983	67,200.00	2-Jul-21
30-Jun-21	AARIF IBRAHIM	8338	69,300.00	2-Jul-21
30-Jun-21	PAUL KAMAU THAIRU	7987	71,200.00	2-Jul-21
30-Jun-21	SAID BWANAMKUU	7988	71,200.00	2-Jul-21
30-Jun-21	PAUL KAMAU THAIRU	7984	76,400.00	2-Jul-21
30-Jun-21	NAIMA AHMED	7997	77,200.00	2-Jul-21
30-Jun-21	ABDU GODANA	8172	79,800.00	2-Jul-21
30-Jun-21	GICHOHI C MATHENGE	8179	79,800.00	2-Jul-21
30-Jun-21	CHARLES GICHOHI MATHENGE	8164	80,000.00	2-Jul-21
30-Jun-21	KPLC	8037	87,494.00	2-Jul-21
30-Jun-21	PAUL KAMAU THAIRU	7990	88,300.00	2-Jul-21
30-Jun-21	MOHAMED KASSIM	7992	88,400.00	2-Jul-21
30-Jun-21	UMMI BAISHE	7980	101,000.00	2-Jul-21
30-Jun-21	SAMUEL GICHU	8013	103,500.00	2-Jul-21
30-Jun-21	NARGIS HALIMA KWEYU	8017	111,600.00	2-Jul-21
30-Jun-21	JOHN MUNGAI	8153	117,000.00	2-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8023	123,550.00	2-Jul-21
30-Jun-21	ABBAS GOBU	8005	124,000.00	2-Jul-21
30-Jun-21	ELIJAH KARIUKI	8790	130,200.00	2-Jul-21
30-Jun-21	ANDREW WAWERU	8357	132,900.00	2-Jul-21
30-Jun-21	LAMU DESTINATION	8339	135,620.70	2-Jul-21
30-Jun-21	KENASA	8021	138,510.00	2-Jul-21
30-Jun-21	CHARLES GICHOHI MATHENGE	7979	144,500.00	2-Jul-21
30-Jun-21	JOSEPH NGANGA	7993	144,800.00	2-Jul-21
30-Jun-21	PAUL MUNYENDO	8014	145,000.00	2-Jul-21
30-Jun-21	JOGI MOTORS LTD	8008	171,109.75	2-Jul-21
30-Jun-21	FIDELIS MULEI	7986	176,800.00	2-Jul-21
30-Jun-21	WALTER MASEKI	8034	178,000.00	2-Jul-21
30-Jun-21	MERCY NGENGI	7978	199,000.00	2-Jul-21
30-Jun-21	FATUMA SAID KOMBO	8161	235,400.00	2-Jul-21
30-Jun-21	JAMES MWANGI	8039	262,000.00	2-Jul-21

**LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.**

30-Jun-21	TOYOTA KENYA LIMITED	8006	285,252.60	2-Jul-21
30-Jun-21	WATER USERS ASSOCIATION	8352	294,400.00	2-Jul-21
30-Jun-21	EDWIN KARANJA	8337	319,200.00	2-Jul-21
30-Jun-21	COLOR INTERNATIONAL LTD	8007	334,125.00	2-Jul-21
30-Jun-21	FAIRDEAL FURNITURE LTD	8016	356,763.00	2-Jul-21
30-Jun-21	TELKOM KENYA LTD	8358	814,442.14	2-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8031	903,266.70	2-Jul-21
30-Jun-21	WITU CONTRACTORS	8340	958,189.65	2-Jul-21
30-Jun-21	VESCON ENTERPRISES	8032	1,945,791.30	2-Jul-21
30-Jun-21	LAMU COUNTY BURSARY AND SCHOLARSHIP	8878	60,625,000.00	2-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		964.24	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,040.00	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,046.70	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,260.00	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,375.86	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,068.95	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,080.00	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,086.20	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,241.40	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		3,227.59	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		3,413.80	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		3,740.00	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		5,689.65	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		6,240.00	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		6,240.00	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		9,900.00	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		14,166.55	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		26,275.75	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		31,780.15	12-Jul-21
30-Jun-21	COUNTY REVENUE FUND	8242	34,000.00	12-Jul-21
30-Jun-21	RENTAL TAX		48,000.00	12-Jul-21
30-Jun-21	RENTAL TAX		48,000.00	12-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		62,221.80	12-Jul-21
30-Jun-21	AISHA SHALI	8048	20.00	13-Jul-21
30-Jun-21	SAMIA ATHMAN	8114	200.00	13-Jul-21
30-Jun-21	MOHAMED ABBAS	8090	300.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8213	400.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8214	950.00	13-Jul-21
30-Jun-21	MIRIAM JILLO	8185	1,200.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8206	1,250.00	13-Jul-21
30-Jun-21	AMINA SHALO	8103	1,283.00	13-Jul-21

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

30-Jun-21	FATMA HASSAN	8197	1,350.00	13-Jul-21
30-Jun-21	BILL JUMLAI	8215	1,500.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8222	1,500.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8217	1,580.00	13-Jul-21
30-Jun-21	MIRIAM JILLO	8184	1,600.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8196	1,760.00	13-Jul-21
30-Jun-21	TWALIB MOHAMED TWALIB	8191	1,900.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8195	2,600.00	13-Jul-21
30-Jun-21	LAMU WATER AND SEWEARGE COMPANY	8107	2,800.00	13-Jul-21
30-Jun-21	MIRIAM JILLO	8205	3,305.00	13-Jul-21
30-Jun-21	SIMON MWAURA	8202	3,500.00	13-Jul-21
30-Jun-21	SIMON MWAURA	8203	3,500.00	13-Jul-21
30-Jun-21	SAMIA ATHMAN	8110	4,000.00	13-Jul-21
30-Jun-21	SAMIA ATHMAN	8113	4,000.00	13-Jul-21
30-Jun-21	BILL JUMLAI	8194	4,600.00	13-Jul-21
30-Jun-21	ANN KIROTE	8224	4,900.00	13-Jul-21
30-Jun-21	LUCY KANGETHE	8230	4,900.00	13-Jul-21
30-Jun-21	FATMA SAID KOMBO	8058	5,000.00	13-Jul-21
30-Jun-21	ABDULKADIR MOHAMED	8200	5,000.00	13-Jul-21
30-Jun-21	EDWARD MIGWI	8057	5,200.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8189	5,210.00	13-Jul-21
30-Jun-21	DANIEL KAMAU	8096	5,340.00	13-Jul-21
30-Jun-21	MOHAMED ABBAS	8091	5,400.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8198	5,400.00	13-Jul-21
30-Jun-21	BILL JUMLAI	8201	5,400.00	13-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		5,524.00	13-Jul-21
30-Jun-21	PRECIOUS HASHALA	8064	5,620.00	13-Jul-21
30-Jun-21	ALI ATHMAN	8078	5,750.00	13-Jul-21
30-Jun-21	SAID BWANAMKUU	8059	5,880.00	13-Jul-21
30-Jun-21	SALIM BAHERO	8208	6,300.00	13-Jul-21
30-Jun-21	SALIM BAHERO	8211	6,300.00	13-Jul-21
30-Jun-21	ANN KIROTE	8225	6,300.00	13-Jul-21
30-Jun-21	TIMOTHY SANGA	8227	6,300.00	13-Jul-21
30-Jun-21	CHARLES GICHOHI MATHENGE	8051	6,600.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8188	6,600.00	13-Jul-21
30-Jun-21	ALI ATHMAN	8076	6,900.00	13-Jul-21
30-Jun-21	BILL JUMLAI	8192	7,000.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8187	7,800.00	13-Jul-21
30-Jun-21	FARTUN ABDUL NASSIR	8099	8,000.00	13-Jul-21
30-Jun-21	BILL JUMLAI	8190	8,000.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8199	8,000.00	13-Jul-21

**LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.**

30-Jun-21	MIRIAM JILLO	8204	8,500.00	13-Jul-21
30-Jun-21	ABARUFA DIDO	8095	9,040.00	13-Jul-21
30-Jun-21	ABDULKADIR MOHAMED	8193	9,150.00	13-Jul-21
30-Jun-21	SAID BWANAMKUU	8062	9,200.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8186	9,300.00	13-Jul-21
30-Jun-21	LAMU WATER AND SEWEARGE COMPANY	8105	9,380.00	13-Jul-21
30-Jun-21	GEORGE ONDIEKI	8047	10,200.00	13-Jul-21
30-Jun-21	ATAHMAN BADI	8130	10,200.00	13-Jul-21
30-Jun-21	NAIMA AHMED	8083	11,000.00	13-Jul-21
30-Jun-21	ATHMAN BADI	8046	11,100.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8183	11,200.00	13-Jul-21
30-Jun-21	ROSE WANJOHI	8207	11,200.00	13-Jul-21
30-Jun-21	GALU GALU YONAH	8209	11,200.00	13-Jul-21
30-Jun-21	JULIOUS NJOGU	8210	11,200.00	13-Jul-21
30-Jun-21	SALOME NJENGA	8226	11,200.00	13-Jul-21
30-Jun-21	ESTHER OSEWE	8228	11,200.00	13-Jul-21
30-Jun-21	DUNCAN MWAKIWALO	8043	12,000.00	13-Jul-21
30-Jun-21	DUNCAN MWAKIWALO	8049	12,000.00	13-Jul-21
30-Jun-21	GEORGE ONDIEKI	8050	12,000.00	13-Jul-21
30-Jun-21	PRECIOUS HASHALA	8063	12,300.00	13-Jul-21
30-Jun-21	PRECIOUS HASHALA	8074	12,600.00	13-Jul-21
30-Jun-21	DUNCAN MWAKIWALO	8045	13,200.00	13-Jul-21
30-Jun-21	GEORGE ONDIEKI	8054	15,000.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8219	15,400.00	13-Jul-21
30-Jun-21	SCOLAH NJERI	8108	15,750.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8218	16,093.00	13-Jul-21
30-Jun-21	ABDALLA SIMBA	8092	16,200.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8221	19,800.00	13-Jul-21
30-Jun-21	ABDULRAHMAN SULEIMAN	8128	20,200.00	13-Jul-21
30-Jun-21	JAMAL MOHAMED FUMO	8124	25,000.00	13-Jul-21
30-Jun-21	BILL JUMLAI	8216	25,000.00	13-Jul-21
30-Jun-21	ALI MOHAMED	8098	25,200.00	13-Jul-21
30-Jun-21	PAUL KAIRO	8052	25,400.00	13-Jul-21
30-Jun-21	GEORGE ONDIEKI	8053	26,050.00	13-Jul-21
30-Jun-21	ALI ATHMAN	8112	26,150.00	13-Jul-21
30-Jun-21	FATMA HASSAN	8182	29,000.00	13-Jul-21
30-Jun-21	KENYA POWER	8565	29,277.00	13-Jul-21
30-Jun-21	USAMA HAMID	8131	29,400.00	13-Jul-21
30-Jun-21	EMMANUEL KARISA MAE	8055	30,000.00	13-Jul-21
30-Jun-21	EDWIN CHEGE	8236	30,000.00	13-Jul-21
30-Jun-21	FARTUN ABDUL NASSIR	8101	31,220.00	13-Jul-21
30-Jun-21	MAHMOUD HAMID	8229	32,400.00	13-Jul-21

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30-Jun-21	AHMED HEMED	8069	33,600.00	13-Jul-21
30-Jun-21	ANDREW WAWERU	8088	35,000.00	13-Jul-21
30-Jun-21	MKUMBI CONSTRUCTION LTD	8140	35,800.00	13-Jul-21
30-Jun-21	MANIBOOKSHOP AND STATIONARY	8618	36,000.00	13-Jul-21
30-Jun-21	FATMA SAID KOMBO	8044	36,600.00	13-Jul-21
30-Jun-21	GAD OKEYO	8212	44,000.00	13-Jul-21
30-Jun-21	MICHAEL MUGO	8220	44,800.00	13-Jul-21
30-Jun-21	BIDAN MACHARIA	8132	45,000.00	13-Jul-21
30-Jun-21	POSTAL CORPORATION OF KENYA	8042	46,260.00	13-Jul-21
30-Jun-21	ANDREW WAWERU	8087	46,900.00	13-Jul-21
30-Jun-21	FATMA AHMED OMAR	8129	48,600.00	13-Jul-21
30-Jun-21	PAUL MUNYENDO	8071	54,040.00	13-Jul-21
30-Jun-21	RATHMAN ENTERPRISES	8621	54,961.76	13-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8086	57,400.00	13-Jul-21
30-Jun-21	EVANSON KATHURI	8100	57,810.00	13-Jul-21
30-Jun-21	KSG -MOMBASA	8067	59,280.00	13-Jul-21
30-Jun-21	STAR PUBLICATION LTD	8915	59,661.08	13-Jul-21
30-Jun-21	CYRUS MBURU	8075	66,000.00	13-Jul-21
30-Jun-21	REHANA GOBU BUTE	8077	66,000.00	13-Jul-21
30-Jun-21	MAAWIYA FARID	8079	66,000.00	13-Jul-21
30-Jun-21	REHANA GOBU BUTE	8082	66,000.00	13-Jul-21
30-Jun-21	PAUL MUNYENDO	8061	69,840.00	13-Jul-21
30-Jun-21	ABUZAHY GENERAL SUPPLIES	8240	71,820.00	13-Jul-21
30-Jun-21	NAIMA AHMED	8084	74,150.00	13-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8233	78,424.14	13-Jul-21
30-Jun-21	ABDALLA SIMBA	8125	79,200.00	13-Jul-21
30-Jun-21	HINDU SALIM MOHAMED	8106	79,700.00	13-Jul-21
30-Jun-21	STANLEY G. MUTHURI ENTERPRISES	8138	80,410.00	13-Jul-21
30-Jun-21	EVANSON KATHURI	8102	80,950.00	13-Jul-21
30-Jun-21	PETER NDICHU	8093	87,000.00	13-Jul-21
30-Jun-21	ASYA MOHAMED	8504	89,100.00	13-Jul-21
30-Jun-21	MARY WAMAITHA MWANGI	8123	98,200.00	13-Jul-21
30-Jun-21	STANLEY G. MUTHURI ENTERPRISES	8137	98,410.00	13-Jul-21
30-Jun-21	SAID BWANAMKUU	8070	102,040.00	13-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8232	104,310.35	13-Jul-21
30-Jun-21	MOHAMED SHEE SAGARA	8237	108,200.00	13-Jul-21
30-Jun-21	JOSEPH MWANGAME	8121	110,000.00	13-Jul-21

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30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8234	114,400.00	13-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8235	114,400.00	13-Jul-21
30-Jun-21	FARSWAL DIGITAL SOLUTIONS	8728	117,931.03	13-Jul-21
30-Jun-21	KSG -MOMBASA	8068	118,560.00	13-Jul-21
30-Jun-21	KAREEM ENTERPRICES	8115	118,913.80	13-Jul-21
30-Jun-21	PAUL K. MAINA	8120	122,100.00	13-Jul-21
30-Jun-21	GRACE K Aidza	8072	126,000.00	13-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8623	127,758.06	13-Jul-21
30-Jun-21	DIXON ONYANG	8089	139,500.00	13-Jul-21
30-Jun-21	SAMUEL GICHU	8060	147,000.00	13-Jul-21
30-Jun-21	MERCY NGENGI	8122	147,000.00	13-Jul-21
30-Jun-21	ABARUFA DIDO	8126	147,000.00	13-Jul-21
30-Jun-21	ABARUFA DIDO	8127	157,000.00	13-Jul-21
30-Jun-21	ZEPHANIA MWADIME	8073	182,000.00	13-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8243	183,972.41	13-Jul-21
30-Jun-21	SEASIDE MOTORS LTD	8116	194,586.20	13-Jul-21
30-Jun-21	MEAT TRAINING INSTITUTE	8056	200,482.75	13-Jul-21
30-Jun-21	ABUBAKAR OMAR BAKAR	8249	206,600.00	13-Jul-21
30-Jun-21	THE STANDARD GROUP PLC	8241	213,180.00	13-Jul-21
30-Jun-21	ALI ATHMAN	8104	215,791.50	13-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8117	240,833.45	13-Jul-21
30-Jun-21	MKUMBI CONSTRUCTION LTD	8136	248,435.00	13-Jul-21
30-Jun-21	MAHMOUD ABUBAKAR	8223	249,400.00	13-Jul-21
30-Jun-21	DAMUNYU GENERAL SUPPLY	8139	328,565.00	13-Jul-21
30-Jun-21	ABDULKANA ABOUD	8248	346,650.00	13-Jul-21
30-Jun-21	MKUMBI CONSTRUCTION LTD	8141	354,105.00	13-Jul-21
30-Jun-21	NATIONAL MUSEUM OF KENYA	8080	432,000.00	13-Jul-21
30-Jun-21	NATIONAL MUSEUM OF KENYA	8081	432,000.00	13-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8134	516,000.00	13-Jul-21
30-Jun-21	KENYA POWER	8111	525,168.00	13-Jul-21
30-Jun-21	ABDULHAKIM BWANA	8247	643,918.00	13-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8133	1,057,778.40	13-Jul-21
30-Jun-21	SCIENCESCOPE LTD	8135	1,452,300.00	13-Jul-21

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30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8857	1,811,469.50	13-Jul-21
30-Jun-21	KENYA MEDICAL SUPPLIES	8142	14,614,189.80	13-Jul-21
30-Jun-21	MKOMANI DISPENSARY	8528	27,961.00	14-Jul-21
30-Jun-21	KIWAYUU DISPENSARY	8533	27,961.00	14-Jul-21
30-Jun-21	KIPUNGANI DISPENSARY	8534	27,961.00	14-Jul-21
30-Jun-21	KATSAKA KAIRU DISPENSARY	8545	27,961.00	14-Jul-21
30-Jun-21	BARGONI DISPENSARY	8550	27,961.00	14-Jul-21
30-Jun-21	MANDA DISPENSARY	8551	27,961.00	14-Jul-21
30-Jun-21	HINDI GK PRISON	8552	27,961.00	14-Jul-21
30-Jun-21	SHANGA DISPENSARY	8549	27,963.00	14-Jul-21
30-Jun-21	MBWAJUMWALI DISPENSARY	8548	31,724.00	14-Jul-21
30-Jun-21	MTANGAWANDA DISPENSARY	8538	34,272.00	14-Jul-21
30-Jun-21	PANDANGUO DISPENSARY	8547	38,892.00	14-Jul-21
30-Jun-21	SIU DISPENSARY	8546	48,664.00	14-Jul-21
30-Jun-21	NDAU DISPENSARY	8531	50,498.00	14-Jul-21
30-Jun-21	PATE DISPENSARY	8530	53,046.00	14-Jul-21
30-Jun-21	DIDE WARIDE DISPENSARY	8529	54,194.00	14-Jul-21
30-Jun-21	SHELLA DISPENSARY	8559	58,926.00	14-Jul-21
30-Jun-21	TCHUNDWA DISPENSARY	8555	61,502.00	14-Jul-21
30-Jun-21	MOA DISPENSARY	8558	66,794.00	14-Jul-21
30-Jun-21	MAISHA MASHA DISPENSARY	8557	67,872.00	14-Jul-21
30-Jun-21	UZIWA DISPENSARY	8556	71,666.00	14-Jul-21
30-Jun-21	MKUNUMBI DISPENSARY	8536	75,474.00	14-Jul-21
30-Jun-21	AHMED MOHAMED KOMBO	8848	77,100.00	14-Jul-21
30-Jun-21	KIUNGA HEALTH CENTRE	8539	79,002.00	14-Jul-21
30-Jun-21	MATONDONI DISPENSARY	8537	93,436.00	14-Jul-21
30-Jun-21	KIZINGITINI DISPENSARY	8554	97,244.00	14-Jul-21
30-Jun-21	MOKOWE HEALTH CENTRE	8540	130,130.00	14-Jul-21
30-Jun-21	SINAMBIO DISPENSARY	8553	158,522.00	14-Jul-21
30-Jun-21	MUHAMARANI DISPENSARY	8535	160,664.00	14-Jul-21
30-Jun-21	TEWE DISPENSARY	8542	193,396.00	14-Jul-21
30-Jun-21	HINDI MAGOGONI DISPENSARY	8532	196,840.00	14-Jul-21
30-Jun-21	MAPENYA DISPENSARY	8541	198,562.00	14-Jul-21
30-Jun-21	WITU HEALTH CENTRE	8543	206,024.00	14-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		103.45	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		517.25	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,120.70	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,215.00	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,296.55	15-Jul-21

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30-Jun-21	WITHHOLDING TAX 2%		1,344.85	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,411.21	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,535.05	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,613.79	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,613.80	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,879.30	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,893.40	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,938.95	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,086.20	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,160.80	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,234.13	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,300.00	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,672.41	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		3,137.93	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		3,721.12	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,043.10	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,122.41	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,282.75	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,413.80	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,431.05	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,948.30	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		5,172.40	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		5,828.30	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		6,000.00	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		7,241.38	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		9,646.55	15-Jul-21
30-Jun-21	RENTAL TAX		9,900.00	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		13,121.50	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		13,895.70	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		14,337.95	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		15,500.00	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		17,215.50	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		19,718.00	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		20,524.15	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		21,249.80	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		21,666.45	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		22,027.25	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		22,046.15	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		24,129.30	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		26,145.25	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		26,151.70	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		27,082.22	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		27,777.50	15-Jul-21

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30-Jun-21	WITHHOLDING TAX 2%		28,091.40	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		33,280.20	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		33,620.70	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		34,500.00	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		39,036.65	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		46,160.55	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		46,962.05	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		49,758.60	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		49,991.40	15-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		83,749.15	15-Jul-21
30-Jun-21	SCHOLAR NJERI	8393	30.00	16-Jul-21
30-Jun-21	MERCY NJOKI	8298	70.00	16-Jul-21
30-Jun-21	HUSNA HASSAN	8729	100.00	16-Jul-21
30-Jun-21	ABUBAKAR OMAR BAKAR	8635	200.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		420.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		420.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		420.00	16-Jul-21
30-Jun-21	SALMA YUSUF	7998	450.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8974	450.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8981	590.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		620.70	16-Jul-21
30-Jun-21	SALMA YUSUF	8612	650.00	16-Jul-21
30-Jun-21	ALI OMAR KALE	8303	770.00	16-Jul-21
30-Jun-21	EVANSON KATHURI	8822	900.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8993	950.00	16-Jul-21
30-Jun-21	FATMA A. OMAR	8898	1,000.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8975	1,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,040.00	16-Jul-21
30-Jun-21	TWALIB MOHAMED TWALIB	8321	1,138.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,173.50	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,275.86	16-Jul-21
30-Jun-21	PETER NDICHU	8632	1,290.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,379.30	16-Jul-21
30-Jun-21	ALI AHMED MOHAMED	8718	1,754.00	16-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8983	1,900.00	16-Jul-21
30-Jun-21	AHMED TWALIB	8616	2,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,058.45	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,080.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,198.28	16-Jul-21
30-Jun-21	DR.GICHOHI MATHENGE	8708	2,200.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,213.99	16-Jul-21
30-Jun-21	FARTUN ABDUL NASSIR	8792	2,280.00	16-Jul-21
30-Jun-21	ALI ATHMAN	8785	2,500.00	16-Jul-21

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30-Jun-21	WITHHOLDING TAX 2%		2,586.20	16-Jul-21
30-Jun-21	FATMA HASSAN	8980	2,600.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,644.83	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,980.00	16-Jul-21
30-Jun-21	ABDEREHMAN YUSUF ABDALLA	8755	3,000.00	16-Jul-21
30-Jun-21	JULIUS KAMAU	8779	3,000.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8976	3,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		3,105.50	16-Jul-21
30-Jun-21	FATMA HASSAN	8973	3,200.00	16-Jul-21
30-Jun-21	FATMA HASSAN	9002	3,200.00	16-Jul-21
30-Jun-21	ABDEREHMAN YUSUF ABDALLA	8756	3,500.00	16-Jul-21
30-Jun-21	JULIUS KAMAU	8770	3,500.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8989	3,800.00	16-Jul-21
30-Jun-21	PERIS LYDIA	8630	4,000.00	16-Jul-21
30-Jun-21	JULIUS KAMAU	8778	4,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,137.95	16-Jul-21
30-Jun-21	KHADIJA MOHAMED ALIO	8509	4,200.00	16-Jul-21
30-Jun-21	TIMOTHY SANGA	8519	4,200.00	16-Jul-21
30-Jun-21	SIMON MWAURA	8524	4,200.00	16-Jul-21
30-Jun-21	KHADIJA MOHAMED ALIO	8526	4,200.00	16-Jul-21
30-Jun-21	ELIJAH KARIUKI	8814	4,200.00	16-Jul-21
30-Jun-21	ABDULRAHMAN SAID	8996	4,200.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,275.85	16-Jul-21
30-Jun-21	FATMA HASSAN	8990	4,300.00	16-Jul-21
30-Jun-21	ALI ATHMAN	8583	4,400.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,417.25	16-Jul-21
30-Jun-21	ABDEREHMAN YUSUF ABDALLA	8766	4,500.00	16-Jul-21
30-Jun-21	SHAKIR ABDUL	8799	4,570.00	16-Jul-21
30-Jun-21	SHAKIR ABDUL	8801	4,775.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8994	4,800.00	16-Jul-21
30-Jun-21	DR.GICHOHI MATHENGE	8706	5,000.00	16-Jul-21
30-Jun-21	ALBERT M. KARIUKI	8760	5,000.00	16-Jul-21
30-Jun-21	ALBERT M. KARIUKI	8767	5,000.00	16-Jul-21
30-Jun-21	MURUGU DALANO	8771	5,000.00	16-Jul-21
30-Jun-21	SHUKRANI KALAMA	8968	5,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		5,129.35	16-Jul-21
30-Jun-21	DOUGLAS MAINA	8517	5,200.00	16-Jul-21
30-Jun-21	DOUGLAS MAINA	8763	5,200.00	16-Jul-21
30-Jun-21	RISPA KAGENDO	8764	5,200.00	16-Jul-21
30-Jun-21	DENIS MUCHAMAI	8966	5,200.00	16-Jul-21

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30-Jun-21	GEORGE L. RANDO % ISMAIL ZANDIN	8982	5,200.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8991	5,200.00	16-Jul-21
30-Jun-21	AMU WATER	8610	5,896.55	16-Jul-21
30-Jun-21	FATMA SAID ABDALLA	8313	5,950.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		6,020.70	16-Jul-21
30-Jun-21	DIXON ONYANG	8286	6,300.00	16-Jul-21
30-Jun-21	ISLAM MOHAMED ADAM	8294	6,300.00	16-Jul-21
30-Jun-21	TARIQ SALI MOHAMED	8511	6,300.00	16-Jul-21
30-Jun-21	KIPKOECH LANGAT	8512	6,300.00	16-Jul-21
30-Jun-21	BRENDA ADHIAMBO	8520	6,300.00	16-Jul-21
30-Jun-21	BRENDA ADHIAMBO	8523	6,300.00	16-Jul-21
30-Jun-21	SALIM MOHAMED BAHERO	8984	6,300.00	16-Jul-21
30-Jun-21	ATHMAN BADI	8324	7,000.00	16-Jul-21
30-Jun-21	ALBERT M. KARIUKI	8768	7,000.00	16-Jul-21
30-Jun-21	ALBERT M. KARIUKI	8753	7,500.00	16-Jul-21
30-Jun-21	ALBERT M. KARIUKI	8754	7,500.00	16-Jul-21
30-Jun-21	SHAMIL SHALO % AHMED KOMBO	8887	7,500.00	16-Jul-21
30-Jun-21	SHAMIL SHALO % AHMED KOMBO	8888	7,500.00	16-Jul-21
30-Jun-21	SHAMIL SHALO % AHMED KOMBO	8899	7,500.00	16-Jul-21
30-Jun-21	SHAMIL SHALO % AHMED KOMBO	8900	7,500.00	16-Jul-21
30-Jun-21	AHMED KOMBO	8891	7,600.00	16-Jul-21
30-Jun-21	SALMA YUSUF	8603	8,000.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8970	8,000.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8972	8,100.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8971	8,300.00	16-Jul-21
30-Jun-21	KHADIJA MOHAMED ALIO	8518	8,400.00	16-Jul-21
30-Jun-21	AHMED TWALIB	8893	8,400.00	16-Jul-21
30-Jun-21	AHMED TWALIB	8910	8,400.00	16-Jul-21
30-Jun-21	GALU GALU YONAH	8963	8,400.00	16-Jul-21
30-Jun-21	JOHN KAKUNDE	8711	8,500.00	16-Jul-21
30-Jun-21	ALI ATHMAN	8383	8,949.00	16-Jul-21
30-Jun-21	AMOS OKELO	8749	8,956.00	16-Jul-21
30-Jun-21	AHMED KOMBO	8886	9,350.00	16-Jul-21
30-Jun-21	POSTAL CORPORATION OF KENYA	8507	9,450.00	16-Jul-21
30-Jun-21	PAUL MAINA	8762	9,450.00	16-Jul-21
30-Jun-21	SALMA YUSUF	8604	10,000.00	16-Jul-21
30-Jun-21	FATMA SAID KOMBO	8715	10,000.00	16-Jul-21

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30-Jun-21	ALBERT M. KARIUKI	8745	10,000.00	16-Jul-
30-Jun-21	STEPHEN KIARIE KIMANI	8751	10,000.00	16-Jul-21
30-Jun-21	ATHMAN BADI	8277	10,200.00	16-Jul-21
30-Jun-21	SAID BWANMKUU	8828	10,440.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		10,833.35	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		10,938.75	16-Jul-21
30-Jun-21	BAKARI DIRIVO HIRIBAE	8769	11,000.00	16-Jul-21
30-Jun-21	LAWRENCE ADHIAMBO	8521	11,200.00	16-Jul-21
30-Jun-21	ATHMAN BADI SELEMAN	8724	12,250.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		12,418.97	16-Jul-21
30-Jun-21	FATMA HASSAN	9003	12,500.00	16-Jul-21
30-Jun-21	ABDULRAZAK STAMBUL	8705	12,600.00	16-Jul-21
30-Jun-21	ABDUL FADHIL	8777	12,600.00	16-Jul-21
30-Jun-21	BIDAN WAINAINA MACHARIA	8758	12,800.00	16-Jul-21
30-Jun-21	AISHA SHALI	8271	13,000.00	16-Jul-21
30-Jun-21	STEPHEN MWADIME	8744	13,000.00	16-Jul-21
30-Jun-21	PAUL K MAINA	8257	14,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		14,372.10	16-Jul-21
30-Jun-21	SAADU SALIM	8647	14,400.00	16-Jul-21
30-Jun-21	FAUZ ALI MAHMOUD	8787	14,400.00	16-Jul-21
30-Jun-21	MARGARET W. KIMANI	8748	14,600.00	16-Jul-21
30-Jun-21	MARGARET W. KIMANI	8757	14,600.00	16-Jul-21
30-Jun-21	ABDULRAZAK STAMBUL	8794	14,700.00	16-Jul-21
30-Jun-21	ABBAS SALIM	8986	14,800.00	16-Jul-21
30-Jun-21	FARTUN ABDUL NASSIR	8579	15,000.00	16-Jul-21
30-Jun-21	FARTUN ABDUL NASSIR	8580	15,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		15,922.05	16-Jul-21
30-Jun-21	AHMED TWALIB	8613	16,250.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		16,275.86	16-Jul-21
30-Jun-21	SAADU SALIM	8906	16,500.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		16,551.72	16-Jul-21
30-Jun-21	BENSON KAZUNGU	8259	16,800.00	16-Jul-21
30-Jun-21	DR. ANN GATHONI	8505	16,800.00	16-Jul-21
30-Jun-21	ABDALLAH AHMED BARGHASH	8649	16,800.00	16-Jul-21
30-Jun-21	KAMALU SHARIF	8285	17,200.00	16-Jul-21
30-Jun-21	JOSEPH NGANGA	8633	17,400.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		18,146.55	16-Jul-21
30-Jun-21	DANIEL MWANGI	8798	18,300.00	16-Jul-21
30-Jun-21	ABDUL FADHIL	8375	18,900.00	16-Jul-21
30-Jun-21	JOSEPH NGANGA	8634	18,900.00	16-Jul-21
30-Jun-21	OMAR A. OMAR	8811	18,900.00	16-Jul-21
30-Jun-21	THOMAS KINUTHIA	9000	18,900.00	16-Jul-21

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30-Jun-21	DR.GICHOHI MATHENGE	8727	20,400.00	16-Jul-21
30-Jun-21	PAUL K. MAINA	8263	20,500.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		20,833.15	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		20,833.15	16-Jul-21
30-Jun-21	EVANSON KATHURI	8817	20,880.00	16-Jul-21
30-Jun-21	UMI BAISHE	8262	21,000.00	16-Jul-21
30-Jun-21	EVANSON KATHURI	8284	21,000.00	16-Jul-21
30-Jun-21	ATWAA SALIM	8578	21,000.00	16-Jul-21
30-Jun-21	AHMED TWALIB	8619	21,000.00	16-Jul-21
30-Jun-21	SAID BWANMKUU	8648	21,000.00	16-Jul-21
30-Jun-21	IRFAN ALI OMAR	8730	21,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		21,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		21,000.00	16-Jul-21
30-Jun-21	ABUBAKAR MAULANA	8890	21,100.00	16-Jul-21
30-Jun-21	SHAHIBU HUSSEIN ALI	8272	21,600.00	16-Jul-21
30-Jun-21	FATMA A. OMAR	8904	21,600.00	16-Jul-21
30-Jun-21	ABUBAKAR S. ABDALLA % FATMA OMAR	8897	21,800.00	16-Jul-21
30-Jun-21	ALBERT M. KARIUKI	8759	22,150.00	16-Jul-21
30-Jun-21	DAVID NJENGA	8513	22,400.00	16-Jul-21
30-Jun-21	HAMISI DEYE JILO	8750	22,450.00	16-Jul-21
30-Jun-21	AMINA MOHAMED ALI	8627	22,600.00	16-Jul-21
30-Jun-21	MOHAMED OMAR BAUSI	8628	22,600.00	16-Jul-21
30-Jun-21	MURUGU DALANO	8752	22,600.00	16-Jul-21
30-Jun-21	ALI GHALIB	8731	22,800.00	16-Jul-21
30-Jun-21	CHRISTINE KILONZO	8999	23,100.00	16-Jul-21
30-Jun-21	PAUL KIHU MAINA	8268	23,400.00	16-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8860	23,940.00	16-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8861	23,940.00	16-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8862	23,940.00	16-Jul-21
30-Jun-21	MAINA PAUL KIHU	8256	24,000.00	16-Jul-21
30-Jun-21	SAADU SALIM	8572	24,000.00	16-Jul-21
30-Jun-21	DR.GICHOHI MATHENGE	8722	24,800.00	16-Jul-21
30-Jun-21	KENYA POWER	8314	25,199.00	16-Jul-21
30-Jun-21	HAMID FUAD	8311	25,200.00	16-Jul-21
30-Jun-21	STEVE NYAMILA	8381	25,200.00	16-Jul-21
30-Jun-21	FATMA ALI ADI	8800	25,200.00	16-Jul-21
30-Jun-21	SIMON JILO	8827	25,200.00	16-Jul-21
30-Jun-21	AHMED MOHAMED KOMBO	8909	25,900.00	16-Jul-21
30-Jun-21	AHMED TWALIB	8609	26,000.00	16-Jul-21

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30-Jun-21	WITHHOLDING TAX 2%		26,400.00	16-Jul-21
30-Jun-21	FAUZ ALI MAHMOUD	8636	26,800.00	16-Jul-21
30-Jun-21	KENYA POWER	8563	26,874.00	16-Jul-21
30-Jun-21	DANIEL MWANGI	8791	27,305.00	16-Jul-21
30-Jun-21	NURU MOHAMED	8773	27,600.00	16-Jul-21
30-Jun-21	AHMED TWALIB	8600	28,000.00	16-Jul-21
30-Jun-21	MARYAM ABDALLA	8601	28,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		28,055.30	16-Jul-21
30-Jun-21	KENYA POWER	8323	28,056.00	16-Jul-21
30-Jun-21	ALBERT M. KARIUKI	8761	28,100.00	16-Jul-21
30-Jun-21	ABUBAKAR S. ABDALLA % FATMA OMAR	8896	28,390.00	16-Jul-21
30-Jun-21	AMINA MOHAMED ALI	8839	29,100.00	16-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8641	29,450.00	16-Jul-21
30-Jun-21	AMU WATER	8611	29,482.75	16-Jul-21
30-Jun-21	ABDALLA AHMED BARGHASH	8577	29,700.00	16-Jul-21
30-Jun-21	KAMALU SHARIF	8640	30,000.00	16-Jul-21
30-Jun-21	FATMA HASSAN	8979	30,000.00	16-Jul-21
30-Jun-21	ATHMAN BADI SELEMAN	8723	30,800.00	16-Jul-21
30-Jun-21	GEORGE KIAGE ONDIEKI	8725	30,900.00	16-Jul-21
30-Jun-21	USAMA HAMID	8274	31,500.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		32,500.00	16-Jul-21
30-Jun-21	JEDIDA BAHATI KOMORA	8386	32,600.00	16-Jul-21
30-Jun-21	MAHMOUD HAMID	8522	32,900.00	16-Jul-21
30-Jun-21	SHEKUE SAMIA ATHMAN	8267	33,200.00	16-Jul-21
30-Jun-21	LAMU WATER AND SEWEARGE COMPANY	8574	33,305.00	16-Jul-21
30-Jun-21	BENSON KAZUNGU	8384	33,600.00	16-Jul-21
30-Jun-21	ATHMAN SOMBWANA SHEBU	8743	33,600.00	16-Jul-21
30-Jun-21	EVANSON KATHURI	8793	33,600.00	16-Jul-21
30-Jun-21	MOHAMED BAUSI	8626	34,400.00	16-Jul-21
30-Jun-21	DAVID KARANJA	8826	34,600.00	16-Jul-21
30-Jun-21	TANEEM GENERAL SUPPLIES	8865	35,379.30	16-Jul-21
30-Jun-21	ATHMAN BADI	8712	36,000.00	16-Jul-21
30-Jun-21	SIMON JILO	8380	37,800.00	16-Jul-21
30-Jun-21	THOMAS MWALIMU	8747	37,900.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		39,014.75	16-Jul-21
30-Jun-21	BERNARD MATHENGE	8965	39,600.00	16-Jul-21
30-Jun-21	ABARUFA DIDO	8266	40,500.00	16-Jul-21
30-Jun-21	FELICIAN MARU	8810	41,875.00	16-Jul-21
30-Jun-21	EVANSON KATHURI	8382	42,000.00	16-Jul-21
30-Jun-21	FATMA A. OMAR	8902	42,300.00	16-Jul-21
30-Jun-21	KENYA POWER	8958	43,066.00	16-Jul-21

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30-Jun-21	ATHMAN BADI SELEMAN	8276	43,200.00	16-Jul-21
30-Jun-21	FATMA AHMED OMAR	8892	43,250.00	16-Jul-21
30-Jun-21	JANE WAMBURI	8525	44,500.00	16-Jul-21
30-Jun-21	SCHOLAR NJERI	8782	45,005.00	16-Jul-21
30-Jun-21	DAVID KARANJA	8783	46,100.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		46,414.60	16-Jul-21
30-Jun-21	DR VICTOR TOLE	8962	47,000.00	16-Jul-21
30-Jun-21	AMOS OKELO	8772	47,600.00	16-Jul-21
30-Jun-21	KAMALU SHARIF	8638	47,700.00	16-Jul-21
30-Jun-21	MICHAEL MUGO	8510	48,200.00	16-Jul-21
30-Jun-21	ARRIF IBRAHIM	8392	49,400.00	16-Jul-21
30-Jun-21	FATMA A. OMAR	8903	49,800.00	16-Jul-21
30-Jun-21	MARY MUNGAI	8306	49,850.00	16-Jul-21
30-Jun-21	ABDALLA SIMBA	8377	49,860.00	16-Jul-21
30-Jun-21	KENYA POWER	8327	50,000.00	16-Jul-21
30-Jun-21	KULTHUM HARITH SWALEH	8273	50,400.00	16-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8300	50,400.00	16-Jul-21
30-Jun-21	MOHAMED BUTE	8373	50,400.00	16-Jul-21
30-Jun-21	TIMA AHMED	8310	51,100.00	16-Jul-21
30-Jun-21	TIMA ALI % AHMED MOHAMED	8907	51,800.00	16-Jul-21
30-Jun-21	ANDREW WAWERU	8786	52,000.00	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		52,422.40	16-Jul-21
30-Jun-21	SUHEILA ALI ABDALLA	8401	54,000.00	16-Jul-21
30-Jun-21	ABDULHAKIM BWANA	8251	54,600.00	16-Jul-21
30-Jun-21	MARYAM ABDALLA	8605	54,800.00	16-Jul-21
30-Jun-21	NARGIS HALIMA KWEYU	8312	57,600.00	16-Jul-21
30-Jun-21	TWALIB MOHAMED TWALIB	8322	58,000.00	16-Jul-21
30-Jun-21	DIXON ONYANG	8287	58,500.00	16-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8863	59,280.00	16-Jul-21
30-Jun-21	SHEE KUPI	8374	59,400.00	16-Jul-21
30-Jun-21	ALI GHALIB	8302	59,700.00	16-Jul-21
30-Jun-21	DAVID KARANJA	8784	60,000.00	16-Jul-21
30-Jun-21	SAADU SALIM	8644	60,200.00	16-Jul-21
30-Jun-21	ABDULHAKIM BWANA	8250	61,600.00	16-Jul-21
30-Jun-21	DAVID KARANJA	8797	61,896.00	16-Jul-21
30-Jun-21	ABDU GODANA	8726	63,000.00	16-Jul-21
30-Jun-21	ABDU GODANA	8818	63,000.00	16-Jul-21
30-Jun-21	ATWAA SALIM	8824	63,000.00	16-Jul-21
30-Jun-21	ICPAK	8328	63,879.30	16-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		64,127.15	16-Jul-21
30-Jun-21	MARY WAMAITHA MWANGI	8258	65,400.00	16-Jul-21

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30-Jun-21	ABUBAKAR OMAR BAKAR	8385	65,400.00	16-Jul-21
30-Jun-21	PAUL WALUBA	8808	65,400.00	16-Jul-21
30-Jun-21	AHMED KOMBO	8895	66,800.00	16-Jul-21
30-Jun-21	THE STAR NEW PAID	8919	66,890.50	16-Jul-21
30-Jun-21	THOMAS MWALIMU	8765	67,000.00	16-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8301	67,200.00	16-Jul-21
30-Jun-21	DR. ANN GATHONI	8506	67,200.00	16-Jul-21
30-Jun-21	ATWAA SALIM	8802	67,200.00	16-Jul-21
30-Jun-21	SAID BWANMKUU	8803	67,200.00	16-Jul-21
30-Jun-21	JOHN MBURU	8816	67,200.00	16-Jul-21
30-Jun-21	JOHN MBURU	8821	67,200.00	16-Jul-21
30-Jun-21	STANDARD GROUP	8265	67,260.00	16-Jul-21
30-Jun-21	THE STANDARD GROUP PLC	8282	67,260.00	16-Jul-21
30-Jun-21	ALI OMAR KALE	8309	67,950.00	16-Jul-21
30-Jun-21	FADHIL MAAMUN	8602	68,000.00	16-Jul-21
30-Jun-21	SHEE KUPI	8781	68,900.00	16-Jul-21
30-Jun-21	KENASA	8399	69,255.00	16-Jul-21
30-Jun-21	KENETH MUTUMA	8825	69,300.00	16-Jul-21
30-Jun-21	USAMA HAMID	8279	69,600.00	16-Jul-21
30-Jun-21	THOMAS MWALIMU	8853	72,200.00	16-Jul-21
30-Jun-21	ATWAA SALIM	8637	72,500.00	16-Jul-21
30-Jun-21	MISTERSAM TRADING AND ENTERPRISES	8840	72,724.14	16-Jul-21
30-Jun-21	ABDU GODANA	8809	73,150.00	16-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8305	73,472.00	16-Jul-21
30-Jun-21	MISTERSAM TRADING AND ENTERPRISES	8957	73,903.45	16-Jul-21
30-Jun-21	KAMALU SHARIF	8643	74,500.00	16-Jul-21
30-Jun-21	MISSION FOR ASSENTIALS DRUGS SUPPLY	9001	76,299.00	16-Jul-21
30-Jun-21	ABUZAHU GENERAL SUPPLIES	8614	76,655.15	16-Jul-21
30-Jun-21	ABUBAKAR OMAR BAKAR	8819	77,150.00	16-Jul-21
30-Jun-21	FELICIAN MARU	8812	77,600.00	16-Jul-21
30-Jun-21	JAROWACHU GENERAL SUPPLIES	8864	78,620.70	16-Jul-21
30-Jun-21	AMOS OKALO	8774	79,400.00	16-Jul-21
30-Jun-21	SAFARICOM LTD	8889	80,000.00	16-Jul-21
30-Jun-21	BIN AFFAN GENERAL SUPPLY	8736	80,438.79	16-Jul-21
30-Jun-21	EMMANUEL MAE KARISA	8707	80,800.00	16-Jul-21
30-Jun-21	OMAR A. OMAR	8905	80,800.00	16-Jul-21
30-Jun-21	MICHAEL MUGO	8964	82,600.00	16-Jul-21
30-Jun-21	USAMA HAMID	8278	84,000.00	16-Jul-21
30-Jun-21	MOHAMED BUTE	8788	84,000.00	16-Jul-21

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30-Jun-21	ANDREW WAWERU	8823	86,000.00	16-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8400	87,498.95	16-Jul-21
30-Jun-21	MICHAEL MUGO	8985	88,200.00	16-Jul-21
30-Jun-21	ASYA MOHAMED	8118	89,100.00	16-Jul-21
30-Jun-21	ABUBAKAR OMAR BAKAR	8732	90,000.00	16-Jul-21
30-Jun-21	EVANSON KATHURI	8376	91,000.00	16-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8911	91,986.20	16-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8739	91,986.21	16-Jul-21
30-Jun-21	FADHIL MAAMUN	8813	94,000.00	16-Jul-21
30-Jun-21	AWADH SALIM ABEID	8937	94,500.00	16-Jul-21
30-Jun-21	AWADH SALIM ABEID	8939	94,500.00	16-Jul-21
30-Jun-21	ALI OKELI	8395	95,000.00	16-Jul-21
30-Jun-21	JAMILA ABDALLA MITSANZE	8714	95,200.00	16-Jul-21
30-Jun-21	KAMALU SHARIF	8908	95,600.00	16-Jul-21
30-Jun-21	AISHA SHEIKHDHAE	8804	95,700.00	16-Jul-21
30-Jun-21	HALILU HASSAN	8378	96,000.00	16-Jul-21
30-Jun-21	KHADIJA ABDALLA	8379	97,000.00	16-Jul-21
30-Jun-21	NAJMA ALI	8291	97,180.00	16-Jul-21
30-Jun-21	GEORGE KIAGE ONDIEKI	8710	99,000.00	16-Jul-21
30-Jun-21	SAMUEL GICHU	8805	99,000.00	16-Jul-21
30-Jun-21	ABDULHAKIM ABOUD BWANA	8719	100,500.00	16-Jul-21
30-Jun-21	JOHN MBURU	8575	100,800.00	16-Jul-21
30-Jun-21	MOHAMED BUTR	8581	100,800.00	16-Jul-21
30-Jun-21	STANLEY G. MUTHURI ENTERPRISES	8988	101,590.00	16-Jul-21
30-Jun-21	ALI M. KOMBO	8796	103,500.00	16-Jul-21
30-Jun-21	CHARLES GICHOHI MATHENGE	8264	106,200.00	16-Jul-21
30-Jun-21	NATION MEDIA GROUP	8562	106,851.70	16-Jul-21
30-Jun-21	SUPERSERVICE ENTERPRISES	8587	107,120.77	16-Jul-21
30-Jun-21	FATMA SAID ABDALLA	8735	107,680.00	16-Jul-21
30-Jun-21	PAUL KAIRU	8716	107,800.00	16-Jul-21
30-Jun-21	FAHIM TWAHA	8820	109,200.00	16-Jul-21
30-Jun-21	ESHA MOHAMED	8992	109,650.00	16-Jul-21
30-Jun-21	SHAMIL SHALO % AHMED KOMBO	8894	110,100.00	16-Jul-21
30-Jun-21	TANWEER GENERAL SUPPLY	8318	110,521.05	16-Jul-21
30-Jun-21	JAMILA ABDALLA MITSANZE	8713	112,000.00	16-Jul-21
30-Jun-21	ALI GHALIB	8288	112,200.00	16-Jul-21

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30-Jun-21	ALI GHALIB	8289	112,200.00	16-Jul-21
30-Jun-21	MOHAMED OMAR BAUSI	8629	113,000.00	16-Jul-21
30-Jun-21	ATHMAN BADI SELEMAN	8717	114,800.00	16-Jul-21
30-Jun-21	PERIS LYDIA	8624	115,500.00	16-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8299	116,670.00	16-Jul-21
30-Jun-21	DR. DUNCAN MWAKIWALO	8709	116,850.00	16-Jul-21
30-Jun-21	MARWAA GENERAL SUPPLIES	8883	117,331.55	16-Jul-21
30-Jun-21	IRFAN ALI OMAR	8807	117,600.00	16-Jul-21
30-Jun-21	KENYA PLC	8568	117,998.00	16-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8935	118,560.00	16-Jul-21
30-Jun-21	KAREEM GENERAL ENTERPRISES	8586	118,913.80	16-Jul-21
30-Jun-21	STAR PUBLICATION LTD	8914	123,165.60	16-Jul-21
30-Jun-21	RAUDHA ENTERPRISES	8841	125,301.72	16-Jul-21
30-Jun-21	AMU WATER	8741	126,186.21	16-Jul-21
30-Jun-21	LAMU DESTINATION	8912	127,345.84	16-Jul-21
30-Jun-21	FATMA AHMED OMAR	8901	128,200.00	16-Jul-21
30-Jun-21	SAID BWANMKUU	8795	128,400.00	16-Jul-21
30-Jun-21	THE STANDARD GROUP PLC	8315	131,100.00	16-Jul-21
30-Jun-21	AHMED TWALIB	8295	133,250.00	16-Jul-21
30-Jun-21	YUSRA MUHAJI	8615	133,500.00	16-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8859	134,292.00	16-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8625	134,400.00	16-Jul-21
30-Jun-21	FAHIMA ARAPHAT	8806	135,900.00	16-Jul-21
30-Jun-21	PAUL K MAINA	8270	136,000.00	16-Jul-21
30-Jun-21	CRISPIN LADO-COUNTY PHARMACIST	8560	138,000.00	16-Jul-21
30-Jun-21	SWABIR OMAR	8642	139,400.00	16-Jul-21
30-Jun-21	SHIMASY TRAVEL CO	8576	141,500.00	16-Jul-21
30-Jun-21	AISHA SHALI	8275	142,500.00	16-Jul-21
30-Jun-21	ALI OMAR KALE	8290	144,900.00	16-Jul-21
30-Jun-21	MARYAM ABDALLA	8606	146,250.00	16-Jul-21
30-Jun-21	MOHAMED OMAR MOHAMED	8297	148,750.00	16-Jul-21
30-Jun-21	PETER MUNGAI	8775	152,000.00	16-Jul-21
30-Jun-21	MARWA GENERAL SUPPLIERS	8956	152,327.59	16-Jul-21
30-Jun-21	CHARLES GICHOHI MATHENGE	8269	153,500.00	16-Jul-21
30-Jun-21	CRISTINE KILONZO	8561	156,000.00	16-Jul-21
30-Jun-21	ABDULKADIR ABOUD	8607	157,150.00	16-Jul-21
30-Jun-21	PENNINAH MATHIU	8280	157,400.00	16-Jul-21
30-Jun-21	WALTER MASEKI	8292	161,550.00	16-Jul-21

**LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
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30-Jun-21	UMMI OMAR BWANAADI	8789	164,000.00	16-Jul-21
30-Jun-21	AISHA SHEIKHDHAE	8639	171,900.00	16-Jul-21
30-Jun-21	ANDREW WAWERU	8308	172,450.00	16-Jul-21
30-Jun-21	NATION MEDIA GROUP	8918	177,014.50	16-Jul-21
30-Jun-21	LAMU DESTINATION	8740	178,862.07	16-Jul-21
30-Jun-21	KENYA SAFARI LOGDES AND HOTELS	8585	179,353.45	16-Jul-21
30-Jun-21	GRANDFORD MUTIE KISEE	8776	180,000.00	16-Jul-21
30-Jun-21	MAJ TRADING LTD	8646	212,103.88	16-Jul-21
30-Jun-21	MOHAMED ABBAS	8293	215,000.00	16-Jul-21
30-Jun-21	ASYA BAKARI	8260	217,800.00	16-Jul-21
30-Jun-21	SHIMASY TRAVEL CO	8944	219,900.00	16-Jul-21
30-Jun-21	MOHAMED ABBAS	8296	221,600.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8584	223,068.25	16-Jul-21
30-Jun-21	UMMU AYDARUS ENTERPRISES	8326	230,456.10	16-Jul-21
30-Jun-21	MARWA GENERAL SUPPLIERS	8829	234,977.59	16-Jul-21
30-Jun-21	MANI BOOKSHOP STATIONARY	8253	235,626.21	16-Jul-21
30-Jun-21	SALIM MOHAMED OBO	8573	237,600.00	16-Jul-21
30-Jun-21	FATMA SAID ABDALLA	8734	238,030.00	16-Jul-21
30-Jun-21	MAJ TRADING LTD	8874	243,724.15	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8854	244,117.25	16-Jul-21
30-Jun-21	LAMU DESTINATION	8588	251,586.20	16-Jul-21
30-Jun-21	MARWAA GENERAL SUPPLIES	8645	252,568.95	16-Jul-21
30-Jun-21	SEASIDE MOTORS LTD	9008	262,862.05	16-Jul-21
30-Jun-21	SHIMASY TRAVEL CO	8942	262,900.00	16-Jul-21
30-Jun-21	SAFARICOM LTD	8390	263,952.00	16-Jul-21
30-Jun-21	SHIMASY TRAVEL CO	8941	265,200.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8945	270,677.95	16-Jul-21
30-Jun-21	FAHIM TWAHA	8388	273,000.00	16-Jul-21
30-Jun-21	TANWEER GENERAL SUPPLY	8283	282,051.70	16-Jul-21
30-Jun-21	WASEEHLAN INVESTMENT LTD	8913	294,827.60	16-Jul-21
30-Jun-21	DAVIS AND SHIRTLIFF	8255	314,868.00	16-Jul-21
30-Jun-21	KENYA POWER	8567	316,921.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8595	354,166.85	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8954	354,166.85	16-Jul-21

**LAMU COUNTY EXECUTIVE
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30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8403	361,250.20	16-Jul-21
30-Jun-21	JOGI MOTORS LTD	9010	361,497.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8952	368,333.05	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8329	374,472.25	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8319	374,788.65	16-Jul-21
30-Jun-21	TANWEER GENERAL SUPPLY	9007	376,275.85	16-Jul-21
30-Jun-21	MOHAMED OMAR BAUSI	8631	387,000.00	16-Jul-21
30-Jun-21	KENYA POWER	8995	393,083.00	16-Jul-21
30-Jun-21	DAMUNYU GENERAL SUPPLY	8961	396,500.00	16-Jul-21
30-Jun-21	DAMUNYU GENERAL SUPPLY	8969	406,410.00	16-Jul-21
30-Jun-21	TANWEER GENERAL SUPPLY	8396	412,758.62	16-Jul-21
30-Jun-21	SHIMASY TRAVEL CO	8940	415,500.00	16-Jul-21
30-Jun-21	SHIMASY TRAVEL CO	8943	417,300.00	16-Jul-21
30-Jun-21	AMANTU ENTERPRISES	9004	442,370.70	16-Jul-21
30-Jun-21	DAMUNYU GENERAL SUPPLY	8960	447,090.00	16-Jul-21
30-Jun-21	SCIENCESCOPE LTD	8998	452,200.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8325	460,397.78	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8946	472,222.50	16-Jul-21
30-Jun-21	SHIMASY TRAVEL CO	8389	473,500.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8838	476,944.70	16-Jul-21
30-Jun-21	AMANTU ENTERPRISES	9005	479,329.75	16-Jul-21
30-Jun-21	TANWEER GENERAL SUPPLY	9006	515,008.60	16-Jul-21
30-Jun-21	MAJ TRADING LTD	8955	549,853.45	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8317	565,769.80	16-Jul-21
30-Jun-21	RECO ENTERPRISES LTD	8566	616,379.30	16-Jul-21
30-Jun-21	ADEQUATEBOOKSTORE AND PROFF	8742	707,881.03	16-Jul-21
30-Jun-21	MAJ TRADING LTD	8929	715,270.25	16-Jul-21
30-Jun-21	KENYA POWER	8564	735,395.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8949	784,737.45	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8950	789,056.60	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8947	798,362.95	16-Jul-21
30-Jun-21	MARWAA GENERAL SUPPLIES	8391	799,200.00	16-Jul-21

**LAMU COUNTY EXECUTIVE
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30-Jun-21	WITU CONTRACTORS	8398	883,500.00	16-Jul-21
30-Jun-21	SAFARICOM LTD	8387	912,000.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8527	916,508.60	16-Jul-21
30-Jun-21	SUPERSERVICE ENTERPRISES	8737	927,724.14	16-Jul-21
30-Jun-21	LAMU DESTINATION	8738	943,448.28	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8930	961,077.60	16-Jul-21
30-Jun-21	MARWA GENERAL SUPPLIERS	8780	981,284.50	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8951	1,090,172.85	16-Jul-21
30-Jun-21	ANGELICA MEDICAL SUPPLIES	8987	1,162,500.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8953	1,423,750.85	16-Jul-21
30-Jun-21	MARWA GENERAL SUPPLIERS	8589	1,490,648.30	16-Jul-21
30-Jun-21	LAMU DESTINATION	8402	1,852,500.00	16-Jul-21
30-Jun-21	AMANTU ENTERPRISES	8316	1,966,500.00	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8856	2,225,088.35	16-Jul-21
30-Jun-21	MARWAA GENERAL SUPPLIES	8830	2,754,868.85	16-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8855	2,836,241.40	16-Jul-21
30-Jun-21	DTB EMERGENCY FUND	8304	5,000,000.00	16-Jul-21
30-Jun-21	MISSION FOR ASSENTIALS DRUGS SUPPLY	8508	6,044,536.00	16-Jul-21
30-Jun-21	FATMA ALI ADI	8597	900.00	19-Jul-21
30-Jun-21	ALBERT M. KARIUKI	8881	10,000.00	19-Jul-21
30-Jun-21	USAMA HAMID	8849	10,200.00	19-Jul-21
30-Jun-21	USAMA HAMID	8850	10,200.00	19-Jul-21
30-Jun-21	ELIJAH KARIUKI	8598	11,500.00	19-Jul-21
30-Jun-21	NICKSON M. BAYA	8871	11,800.00	19-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		12,645.85	19-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		14,684.50	19-Jul-21
30-Jun-21	KAREMA HASSAN	8594	20,750.00	19-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		26,694.20	19-Jul-21
30-Jun-21	PETER NDICHU	8866	28,600.00	19-Jul-21
30-Jun-21	FATMA HASSAN	8922	29,500.00	19-Jul-21
30-Jun-21	EVANSON KATHURI	8593	30,400.00	19-Jul-21
30-Jun-21	FATMA AHMED OMAR	8847	34,800.00	19-Jul-21
30-Jun-21	DR. GICHOHI C, MATHENGE	8873	37,030.00	19-Jul-21
30-Jun-21	GICHOHI C MATHENGE	8851	38,600.00	19-Jul-21

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30-Jun-21	LAMU WATER AND SEWEARGE COMPANY	8852	50,000.00	19-Jul-21
30-Jun-21	NESPORY NGETI	8882	51,250.00	19-Jul-21
30-Jun-21	FATMA AHMED OMAR	8846	55,900.00	19-Jul-21
30-Jun-21	EVANSON KATHURI	8867	56,430.00	19-Jul-21
30-Jun-21	FATMA AHMED OMAR	8844	58,150.00	19-Jul-21
30-Jun-21	FATMA AHMED OMAR	8843	59,200.00	19-Jul-21
30-Jun-21	LAMU WATER AND SEWEARGE COMPANY	8921	72,364.00	19-Jul-21
30-Jun-21	MOHAMED BUTE	8831	96,000.00	19-Jul-21
30-Jun-21	KENYA SCHOOL OF GOVERNMENT	8924	110,379.30	19-Jul-21
30-Jun-21	ELIJAH KARIUKI	8599	126,000.00	19-Jul-21
30-Jun-21	MULABWA ENTERPRISES LTD	8884	147,413.80	19-Jul-21
30-Jun-21	MAJ TRADING LTD	8879	150,755.17	19-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8591	185,961.05	19-Jul-21
30-Jun-21	KENYA ANIMAL GENETICS RESOURCES CENTRE	8872	195,000.00	19-Jul-21
30-Jun-21	FUHEYD ENTERPRISES	8936	235,862.05	19-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8868	244,327.90	19-Jul-21
30-Jun-21	WASEEHLAN INVESTMENT LTD	8845	251,782.75	19-Jul-21
30-Jun-21	ABDUL FATAH KASSIM	8934	268,000.00	19-Jul-21
30-Jun-21	ERTUGRUL ENTERPRISES	8876	292,370.65	19-Jul-21
30-Jun-21	MKUMBI CONSTRUCTION LTD	8925	344,585.00	19-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8948	354,166.95	19-Jul-21
30-Jun-21	MKUMBI CONSTRUCTION LTD	8926	435,110.00	19-Jul-21
30-Jun-21	LAMU DESTINATION	8596	617,499.65	19-Jul-21
30-Jun-21	MISSION FOR ASSENTIALS DRUGS SUPPLY	8932	664,211.00	19-Jul-21
30-Jun-21	M/S SEASIDE MOTORS LTD	8875	1,034,353.45	19-Jul-21
30-Jun-21	BADRU HUSSEIN AHMED	8928	5,200.00	21-Jul-21
30-Jun-21	ATHMAN A. KHERI	8877	89,600.00	21-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8842	453,805.80	21-Jul-21
30-Jun-21	MTWANGU GENERAL SUPPLIES	8834	720,812.15	21-Jul-21
30-Jun-21	SEASIDE MOTORS LTD	8835	837,015.50	21-Jul-21
30-Jun-21	ATHMAN DUMILA	8320	450.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		817.25	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,180.00	21-Jul-21

**LAMU COUNTY EXECUTIVE
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30-Jun-21	WITHHOLDING TAX 2%		1,180.00	21-Jul-21
30-Jun-21	ALI GHALIB	7869	1,200.00	21-Jul-21
30-Jun-21	JAMAL AWADH SAID	8837	1,320.00	21-Jul-21
30-Jun-21	JAMAL AWADH	8815	1,330.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,492.54	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		1,540.35	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,039.91	21-Jul-21
30-Jun-21	ALI GHALIB	7868	2,100.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,342.11	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		2,358.00	21-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8967	2,400.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		3,517.25	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		3,625.00	21-Jul-21
30-Jun-21	ALI GHALIB	7867	4,000.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,135.79	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,068.60	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		4,250.00	21-Jul-21
30-Jun-21	ISMAIL ZAMDIN	8569	4,800.00	21-Jul-21
30-Jun-21	DR. ONDIEKI	8870	5,000.00	21-Jul-21
30-Jun-21	MERCY NGENGI	7864	6,000.00	21-Jul-21
30-Jun-21	MOHAMED ABBAS	8307	6,000.00	21-Jul-21
30-Jun-21	INCOME TAX		7,200.00	21-Jul-21
30-Jun-21	MERCY NGENGI	7873	7,800.00	21-Jul-21
30-Jun-21	MERCY NGENGI	7870	7,900.00	21-Jul-21
30-Jun-21	MERCY NGENGI	7863	8,070.00	21-Jul-21
30-Jun-21	ALI GHALIB	7866	8,400.00	21-Jul-21
30-Jun-21	ALI GHALIB	7865	9,500.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		10,500.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		10,500.00	21-Jul-21
30-Jun-21	ABDALLA FARID	8836	12,000.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		12,600.00	21-Jul-21
30-Jun-21	ABDALLA RASHID	8231	12,800.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		14,166.55	21-Jul-21
30-Jun-21	DR. ONDIEKI	8869	15,000.00	21-Jul-21
30-Jun-21	INCOME TAX		15,900.00	21-Jul-21
30-Jun-21	EDWIN NG'ANGA CHEGE	7781	16,800.00	21-Jul-21
30-Jun-21	MOHAMED BUTE	8917	16,800.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		20,833.15	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		21,000.00	21-Jul-21
30-Jun-21	FATMA HASSAN	8933	22,655.00	21-Jul-21
30-Jun-21	ALI M KOMBO	8997	25,200.00	21-Jul-21
30-Jun-21	NATION MEDIA GROUP	8920	25,862.00	21-Jul-21
30-Jun-21	AMU WATER	8617	29,182.75	21-Jul-21

LAMU COUNTY EXECUTIVE
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30-Jun-21	WITHHOLDING TAX 2%		34,136.70	21-Jul-21
30-Jun-21	AWADH SALIM ABEID	8938	35,000.00	21-Jul-21
30-Jun-21	FATMA HASSAN	8923	36,880.00	21-Jul-21
30-Jun-21	EDWIN NG'ANGA CHEGE	7792	37,100.00	21-Jul-21
30-Jun-21	GOOGLE	8570	50,967.00	21-Jul-21
30-Jun-21	DAVIS AND SHIRTLIFF	8254	50,996.40	21-Jul-21
30-Jun-21	KAMALU SHARIF	8281	66,050.00	21-Jul-21
30-Jun-21	NATION MEDIA GROUP	8331	71,080.00	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		79,100.00	21-Jul-21
30-Jun-21	MAJ TRADING LTD	8330	83,582.46	21-Jul-21
30-Jun-21	MARWAA GENERAL SUPPLIES	8239	86,249.65	21-Jul-21
30-Jun-21	TANWEER GENERAL SUPPLY	8397	109,818.45	21-Jul-21
30-Jun-21	MARWA GENERAL SUPPLIERS	8620	114,235.09	21-Jul-21
30-Jun-21	WITHHOLDING TAX 2%		120,833.33	21-Jul-21
30-Jun-21	TANWEER GENERAL SUPPLY	8622	131,157.89	21-Jul-21
30-Jun-21	TANWEER GENERAL SUPPLY	8238	137,052.63	21-Jul-21
30-Jun-21	SUHEILA ALI ABDALLA	8109	160,000.00	21-Jul-21
30-Jun-21	NATION MEDIA GROUP	8252	169,800.00	21-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8832	184,267.24	21-Jul-21
30-Jun-21	YUSUF AL-BURHAN GEN SUPPLIER	8119	1,497,718.05	21-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANTS	8959	2,062,512.50	21-Jul-21
30-Jun-21	CENTRAL FUEL AND LUBRICANT	8590	2,365,833.35	21-Jul-21
4-Feb-21	GOK-PSS SCHEME	7289A	413,231.75	
4-Jun-21	6601	7352	30.00	
4-Jun-21	POLICE SACCO	8962	280.00	
4-Jun-21	AMEK	8269	480.00	
TOTAL			202,947,783.50	

<i>Receipts in cash book not recorded in bank statement</i>				
DATE	DESCRIPTION	VCH NO	AMOUNT	DATE CLEARED
30.06.2021	Transfer	LAMU/REC/2020-21/43	33,486,460.00	8-Jul-21
30.06.2021	Transfer	LAMU/REC/2020-21/47	2,451,034.00	9-Jul-21
30.06.2021	Transfer	LAMU/REC/2020-21/49	89,840,150.00	15-Jul-21
TOTAL			125,777,644.00	

LAMU COUNTY DEPOSIT A/C 1000242857-CBK

F. O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT 30TH JUNE 2021

STATION:
LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			73,920,378.05
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			1,761,090.05
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 :			12,779,205.10


Balance as per Cash book

84,938,493.10

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

ALC
Designation

15/7/21
Date

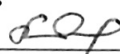
Checked by:


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Date

Approved by:


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CO-FINANCE
Designation

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Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

JUNE 2020 SCHEDULE
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
6/30/2021	SKYLIGHT GENERAL SUPPLY	83	118,799.00	7/2/2021
6/30/2021	AL-BAKERY CONSTRUCTION	84	172,402.70	7/2/2021
6/30/2021	SKYLIGHT GENERAL SUPPLY	85	126,137.20	7/13/2021
6/30/2021	SKYLIGHT GENERAL SUPPLY	86	121,276.80	7/13/2021
6/30/2021	JITOKESHE ENTRERPRISES	87	346,915.25	7/13/2021
6/30/2021	SIGHTWAY LIMITED	88	346,915.25	7/13/2021
6/30/2021	MULABWA ENTRERPRISES	89	134,231.70	7/13/2021
6/30/2021	MPEKETON PLANNERS	90	259,736.15	7/13/2021
6/30/2021	AL AWS KIZINGITINI	91	134,676.00	7/13/2021
			1,761,090.05	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

6/30/2021	DAMUNYU GENERAL SUPPLY		499,739.60	7/9/2021
6/30/2021	LAMUHARANI INVESTMENT		849,548.05	7/9/2021
6/30/2021	SOMOKHAFA AGENCY		99,307.60	7/9/2021
6/30/2021	NDOJIBU INVESTMENT LIMITED		152,582.45	7/15/2021
6/30/2021	MTWANGU GENERAL SUPPLY		290,823.70	7/15/2021
6/30/2021	MULABWA ENTRERPRISES		10,457.40	7/16/2021
6/30/2021	TANEEM GENERAL SUPPLY		29,039.00	7/16/2021
6/30/2021	ADDY HOLDING LIMITED		33,555.90	7/16/2021
6/30/2021	WASEEHLAN INVESTMENT		60,046.50	7/16/2021
6/30/2021	NDOJIBU INVESTMENT LIMITED		75,871.90	7/16/2021
6/30/2021	HINDI JAMANN CONSTRUCTION		76,621.00	7/16/2021
6/30/2021	RHB ENTERPRISES		78,670.25	7/16/2021
6/30/2021	SUWINA INVESTMENT LIMITED		104,411.00	7/16/2021
6/30/2021	SUWINA INVESTMENT LIMITED		107,893.45	7/16/2021
6/30/2021	NDOJIBU INVESTMENT LIMITED		138,239.50	7/16/2021
6/30/2021	NDOJIBU INVESTMENT LIMITED		160,548.05	7/16/2021
6/30/2021	ORRLINK LIMITED		164,696.80	7/16/2021
6/30/2021	NDOJIBU INVESTMENT LIMITED		165,786.05	7/16/2021
6/30/2021	NDOJIBU INVESTMENT LIMITED		188,853.80	7/16/2021
6/30/2021	INFICON CONSTRUCTION LIMITED		193,792.25	7/16/2021
6/30/2021	MULTEEN AND SONS LIMITED		254,074.20	7/16/2021
6/30/2021	SAFA CITY CONSTRUCTOR		257,518.80	7/16/2021
6/30/2021	SIGHTWAY LIMITED		325,556.90	7/16/2021
6/30/2021	MTWANGU GENERAL SUPPLY		336,998.00	7/16/2021
6/30/2021	JITOKESHE ENTRERPRISES		346,915.30	7/16/2021
6/30/2021	MTWANGU GENERAL SUPPLY		356,773.10	7/16/2021
6/30/2021	YUAF AGENCIES LIMITED		391,087.55	7/16/2021

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

6/30/2021	HADEED GENERAL TRADING		397,591.55	7/16/2021
6/30/2021	TANEEM GENERAL SUPPLY		449,414.50	7/16/2021
6/30/2021	TANEEM GENERAL SUPPLY		459,819.50	7/16/2021
6/30/2021	LAMUHARANI INVESTMENT		499,448.00	7/16/2021
6/30/2021	KHALIL AND CO LIMITED		844,009.05	7/16/2021
6/30/2021	YUAF AGENCIES LIMITED		874,989.10	7/16/2021
6/30/2021	DAMUNYU GENERAL SUPPLY		1,139,844.40	7/16/2021
6/30/2021	MULABWA ENTRERPRISES		48,586.70	7/19/2021
6/30/2021	YUAF AGENCIES LIMITED		72,710.50	7/19/2021
6/30/2021	YUAF AGENCIES LIMITED		72,710.50	7/19/2021
6/30/2021	DAMUNYU GENERAL SUPPLY		118,320.00	7/19/2021
6/30/2021	NDOJIBU INVESTMENT LIMITED		122,481.05	7/19/2021
6/30/2021	MPEKETON PLANNERS		183,294.15	7/19/2021
6/30/2021	SIGHTWAY LIMITED		330,231.10	7/19/2021
6/30/2021	DAVIS AND SHIRTLIFT		397,057.00	7/19/2021
6/30/2021	DAVIS AND SHIRTLIFT		458,169.00	7/19/2021
6/30/2021	VIGELLO AND GELLO LIMITED		561,120.90	7/19/2021
			12,779,205.10	

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY DEVELOPMENT ACCOUNT 1000171057

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REPUBLIC OF KENYA
BANK RECONCILIATION

STATION:
LAMU
COUNTY

AS AT 30TH JUNE 2021

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
		30,772,629.10
		187,628,259.75
		-
		159,146,376.00
		<u>2,290,745.35</u>

Balance as per Cash book

2,290,745.35

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]
Signature

[Signature]
Designation

15/7/21
Date

Checked by: [Signature]
Signature

[Signature]
Designation

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Date

Approved by: [Signature]
Signature

CO-FINANCE
Designation

Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

JUNE 2020 SCHEDULE
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
6/30/2021	NDOJIBU INVESTMENT LTD	78	850,435.05	7/1/2021
6/30/2021	SUWINA INVESTMENTS LTD	76	1,781,005.15	7/1/2021
6/28/2021	JAMALULAY GEN SUPPLIERS	75	3,664,629.55	7/1/2021
6/28/2021	3% INCOME TAX		128,921.45	
6/30/2021	TANEEM GENERAL SUPPLIER	79	3,752,295.80	7/1/2021
6/30/2021	SIMLAW SEEDS COMPANY LTD	77	20,595,300.00	7/1/2021
6/30/2021	NDOJIBU INVESTMENT LTD	80	1,301,160.05	7/16/2021
6/30/2021	10% RETENTION		152,582.45	7/16/2021
6/30/2021	3% INCOME TAX		45,774.75	7/16/2021
6/30/2021	2% WHVAT		26,307.30	7/16/2021
6/30/2021	MULABWA ENTERPRISES LTD	81	89,176.40	7/16/2021
6/30/2021	10% RETENTION		10,457.40	7/16/2021
6/30/2021	3% INCOME TAX		3,137.20	7/16/2021
6/30/2021	2% WHVAT		1,803.00	7/16/2021
6/30/2021	SIGHTWAYS LTD	82	2,958,349.95	7/16/2021
6/30/2021	10% RETENTION		346,915.30	7/16/2021
6/30/2021	3% INCOME TAX		104,074.60	7/16/2021
6/30/2021	2% WHVAT		59,813.00	7/16/2021
6/30/2021	NDOJIBU INVESTMENT LTD	83	1,178,849.25	7/16/2021
6/30/2021	10% RETENTION		138,239.50	7/16/2021
6/30/2021	3% INCOME TAX		41,471.85	7/16/2021
6/30/2021	2% WHVAT		23,834.40	7/16/2021
6/30/2021	NDOJIBU INVESTMENT LTD	84	647,004.10	7/16/2021
6/30/2021	10% RETENTION		75,871.90	7/16/2021
6/30/2021	3% INCOME TAX		22,761.55	7/16/2021
6/30/2021	2% WHVAT		13,081.35	7/16/2021
6/30/2021	MULABWA ENTERPRISES LTD	85	414,327.45	7/21/2021
6/30/2021	10% RETENTION		48,586.70	7/21/2021
6/30/2021	3% INCOME TAX		14,576.00	7/21/2021
6/30/2021	2% WHVAT		8,377.00	7/21/2021
6/30/2021	NDOJIBU INVESTMENT LTD	86	1,044,467.60	7/19/2021
6/30/2021	10% RETENTION		122,481.00	7/19/2021
6/30/2021	3% INCOME TAX		36,744.30	7/19/2021
6/30/2021	2% WHVAT		21,117.40	7/19/2021
6/30/2021	SIGHTWAYS LTD	87	2,816,074.35	7/19/2021
6/30/2021	10% RETENTION		330,231.10	7/19/2021
6/30/2021	3% INCOME TAX		99,069.35	7/19/2021
6/30/2021	2% WHVAT		56,936.40	7/19/2021
6/30/2021	NDOJIBU INVESTMENT LTD	88	1,413,754.75	7/19/2021

**LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.**

6/30/2021	10% RETENTION		165,786.00	7/19/2021
6/30/2021	3% INCOME TAX		28,583.80	7/19/2021
6/30/2021	2% WHVAT		49,735.80	7/19/2021
6/30/2021	NDOJIBU INVESTMENT LTD	89	1,610,467.05	7/16/2021
6/30/2021	10% RETENTION		188,853.80	7/16/2021
6/30/2021	3% INCOME TAX		32,561.00	7/16/2021
6/30/2021	2% WHVAT		56,656.15	7/16/2021
6/30/2021	NDOJIBU INVESTMENT LTD	90	1,369,087.45	7/16/2021
6/30/2021	10% RETENTION		160,548.05	7/16/2021
6/30/2021	3% INCOME TAX		48,164.40	7/16/2021
6/30/2021	2% WHVAT		27,680.70	7/16/2021
6/30/2021	MTWANGU GEN SUPPLY	91	577,626.20	7/16/2021
6/30/2021	2% WHVAT		10,133.80	7/16/2021
6/30/2021	ADDY HOLDINGS LTD	92	286,150.85	7/16/2021
6/30/2021	10% RETENTION		33,555.90	7/16/2021
6/30/2021	3% INCOME TAX		10,066.75	7/16/2021
6/30/2021	2% WHVAT		5,785.50	7/16/2021
6/30/2021	KHALIL AND COMPANY	93	7,197,359.85	7/16/2021
6/30/2021	10% RETENTION		844,009.05	7/16/2021
6/30/2021	2% WHVAT		145,518.80	7/16/2021
6/30/2021	3% INCOME TAX		253,202.70	7/16/2021
6/30/2021	ORRLINK LTD	94	1,404,466.15	7/16/2021
6/30/2021	10% RETENTION		164,696.80	7/16/2021
6/30/2021	3% INCOME TAX		49,409.05	7/16/2021
6/30/2021	2% WHVAT		28,396.00	7/16/2021
6/30/2021	WASEEHLAN INVESTMENT	95	512,051.70	7/16/2021
6/30/2021	10% RETENTION		60,046.50	7/16/2021
6/30/2021	3% INCOME TAX		18,013.95	7/16/2021
6/30/2021	2% WHVAT		10,352.85	7/16/2021
6/30/2021	DAMUNYU GEN SUPPLY	96	9,720,121.55	7/16/2021
6/30/2021	10% RETENTION		1,139,844.40	7/16/2021
6/30/2021	3% INCOME TAX		341,953.35	7/16/2021
6/30/2021	2% WHVAT		196,524.90	7/16/2021
6/30/2021	DAMUNYU GEN SUPPLY	97	1,008,984.00	7/16/2021
6/30/2021	10% RETENTION		118,320.00	7/16/2021
6/30/2021	3% INCOME TAX		35,496.00	7/16/2021
6/30/2021	2% WHVAT		20,400.00	7/16/2021
6/30/2021	LAMU COUNTY DISABILITY FUND	98	2,000,000.00	7/16/2021
6/30/2021	LAMU COUNTY YOUTH DEV FUND	99	2,000,000.00	7/16/2021
6/30/2021	LAMU COUNTY GENDER DEV FUND	100	2,000,000.00	7/16/2021
6/30/2021	SAFA CITY CONTRACTORS LTD	101	2,196,013.95	7/16/2021
6/30/2021	10% RETENTION		257,518.80	7/16/2021

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

6/30/2021	3% INCOME TAX		77,255.65	7/16/2021
6/30/2021	2% WHVAT		44,399.80	7/16/2021
6/30/2021	HADEED GENERAL TRADING LTD	102	3,390,496.05	7/16/2021
6/30/2021	10% RETENTION		397,591.55	7/16/2021
6/30/2021	3% INCOME TAX		119,277.45	7/16/2021
6/30/2021	2% WHVAT		68,550.25	7/16/2021
6/30/2021	SUWINA INVESTMENTS LTD	103	920,070.65	7/16/2021
6/30/2021	10% RETENTION		32,368.05	7/16/2021
6/30/2021	3% INCOME TAX		18,602.30	7/16/2021
6/30/2021	2% WHVAT		107,893.45	7/16/2021
6/30/2021	YUAF AGENCY	104	7,461,544.95	7/16/2021
6/30/2021	10% RETENTION		262,496.75	7/16/2021
6/30/2021	3% INCOME TAX		150,860.20	7/16/2021
6/30/2021	2% WHVAT		874,989.10	7/16/2021
6/30/2021	DAVIS AND SHIRTLIFF	105	1,050,531.60	7/16/2021
6/30/2021	2% WHVAT		18,430.40	7/16/2021
6/30/2021	SUWINA INVESTMENTS LTD	106	890,373.95	7/16/2021
6/30/2021	10% RETENTION		31,323.30	7/16/2021
6/30/2021	3% INCOME TAX		18,001.90	7/16/2021
6/30/2021	2% WHVAT		104,411.00	7/16/2021
6/30/2021	YUAF AGENCY		3,335,032.70	7/16/2021
6/30/2021	10% RETENTION		117,326.25	7/16/2021
6/30/2021	3% INCOME TAX		67,428.90	7/16/2021
6/30/2021	2% WHVAT		391,087.55	7/16/2021
6/30/2021	YUAF AGENCY		620,045.05	7/19/2021
6/30/2021	10% RETENTION		72,710.50	7/19/2021
6/30/2021	3% INCOME TAX		12,536.30	7/19/2021
6/30/2021	2% WHVAT		21,813.15	7/19/2021
6/30/2021	YUAF AGENCY		620,045.05	7/19/2021
6/30/2021	10% RETENTION		72,710.50	7/19/2021
6/30/2021	3% INCOME TAX		12,536.30	7/19/2021
6/30/2021	2% WHVAT		21,813.15	7/19/2021
6/30/2021	DAVIS AND SHIRTLIFF		3,385,937.80	7/19/2021
6/30/2021	10% RETENTION		397,057.00	7/19/2021
6/30/2021	3% INCOME TAX		68,458.10	7/19/2021
6/30/2021	2% WHVAT		119,117.10	7/19/2021
6/30/2021	DAVIS AND SHIRTLIFF		3,907,075.60	7/19/2021
6/30/2021	10% RETENTION		458,169.00	7/19/2021
6/30/2021	3% INCOME TAX		78,994.65	7/19/2021
6/30/2021	2% WHVAT		137,450.70	7/19/2021
6/30/2021	MULACHAKE ENTERPRISES		823,080.00	7/21/2021
6/30/2021	2% WHVAT		14,440.00	7/21/2021

**LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.**

6/30/2021	HINDI JAMN CONTRACTORS	113	626,971.30	7/16/2021
6/30/2021	10% RETENTION		76,621.00	7/16/2021
6/30/2021	2% WHVAT		22,986.30	7/16/2021
6/30/2021	3% INCOME TAX		39,631.55	7/16/2021
6/30/2021	TANEEM GENERAL SUPPLIER	114	3,677,450.45	7/16/2021
6/30/2021	10% RETENTION		449,414.50	7/16/2021
6/30/2021	2% WHVAT		134,824.35	7/16/2021
6/30/2021	3% INCOME TAX		232,455.80	7/16/2021
6/30/2021	SCIENCESCOPE LTD	115	4,500,000.00	7/16/2021
6/30/2021	MTWANGU GEN SUPPLY	116	2,757,573.10	7/16/2021
6/30/2021	10% RETENTION		336,998.00	7/16/2021
6/30/2021	2% WHVAT		101,099.40	7/16/2021
6/30/2021	3% INCOME TAX		174,309.30	7/16/2021
6/30/2021	RBH ENTERPRISES LTD	117	643,739.85	7/16/2021
6/30/2021	10% RETENTION		78,670.25	7/16/2021
6/30/2021	2% WHVAT		23,601.10	7/16/2021
6/30/2021	3% INCOME TAX		40,691.50	7/16/2021
6/30/2021	MTWANGU GEN SUPPLY	118	2,919,388.00	7/16/2021
6/30/2021	10% RETENTION		356,773.10	7/16/2021
6/30/2021	2% WHVAT		107,031.90	7/16/2021
6/30/2021	3% INCOME TAX		184,537.80	7/16/2021
6/30/2021	GEOSURV SYSTEMS	119	3,909,045.90	7/16/2021
6/30/2021	5% INCOME TAX		209,542.20	7/16/2021
6/30/2021	2% WHVAT		72,255.95	7/16/2021
6/30/2021	COLOR INTERNATIONAL LTD	120	6,458,551.40	7/16/2021
6/30/2021	2% WHVAT		352,284.60	7/16/2021
6/30/2021	SIGHTWAYS LTD	121	2,663,953.55	7/16/2021
6/30/2021	10% RETENTION		325,556.90	7/16/2021
6/30/2021	2% WHVAT		97,667.05	7/16/2021
6/30/2021	3% INCOME TAX		168,391.50	7/16/2021
6/30/2021	TOYOTA KENYA LTD	122	9,037,068.95	7/16/2021
6/30/2021	2% WHVAT		492,931.05	7/16/2021
6/30/2021	TANEEM GENERAL SUPPLIER	123	3,762,591.75	7/16/2021
6/30/2021	10% RETENTION		459,819.50	7/16/2021
6/30/2021	2% WHVAT		137,945.85	7/16/2021
6/30/2021	3% INCOME TAX		237,837.65	7/16/2021
6/30/2021	MPEKETONI PLANNES ENTERPRISES	124	1,563,056.65	7/21/2021
6/30/2021	10% RETENTION		183,294.15	7/21/2021
6/30/2021	3% INCOME TAX		54,988.25	7/21/2021
6/30/2021	2% WHVAT		31,602.45	7/21/2021
6/30/2021	MULTEEN AND SONS	125	2,166,639.85	7/16/2021

**LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.**

6/30/2021	10% RETENTION		254,074.20	7/16/2021
6/30/2021	3% INCOME TAX		75,871.90	7/16/2021
6/30/2021	2% WHVAT		43,805.90	7/16/2021
6/30/2021	VIGELLO AND GELLO LTD	126	4,785,006.70	7/21/2021
6/30/2021	10% RETENTION		561,120.90	7/21/2021
6/30/2021	2% WHVAT		96,745.00	7/21/2021
6/30/2021	3% INCOME TAX		168,336.30	7/21/2021
6/30/2021	SIMLAW SEEDS COMPANY LTD	127	3,954,624.00	7/16/2021
6/30/2021	2% WHVAT		69,379.35	7/16/2021
6/30/2021	MPEKETONI MODERN TECH	128	2,000,000.00	7/16/2021
6/30/2021	MPEKETONI MODERN TECH	129	1,000,000.00	7/16/2021
6/30/2021	TANEEM GENERAL SUPPLIER	130	247,632.40	7/16/2021
6/30/2021	10% RETENTION		29,039.00	7/16/2021
6/30/2021	3% INCOME TAX		8,711.70	7/16/2021
6/30/2021	2% WHVAT		5,006.70	7/16/2021
6/30/2021	INFICON CONST LTD	131	1,652,580.05	7/16/2021
6/30/2021	10% RETENTION		193,792.25	7/16/2021
6/30/2021	2% WHVAT		33,412.45	7/16/2021
6/30/2021	3% INCOME TAX		58,137.65	7/16/2021
6/30/2021	LAMAHURAN INVESTMENT LTD	132	4,259,085.65	7/16/2021
6/30/2021	10% RETENTION		499,448.00	7/16/2021
6/30/2021	3% INCOME TAX		149,834.40	7/16/2021
6/30/2021	2% WHVAT		86,111.70	7/16/2021
6/30/2021	VESCON ENTERPRISES LTD	133	2,948,275.85	7/16/2021
6/30/2021	2% WHVAT		51,724.15	7/16/2021
6/30/2021	MTWANGU GEN SUPPLY	134	2,480,024.10	7/16/2021
6/30/2021	10% RETENTION		290,823.70	7/16/2021
6/30/2021	3% INCOME TAX		87,247.10	7/16/2021
6/30/2021	2% WHVAT		50,142.00	7/16/2021
			187,628,259.75	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
6/30/2021	EXCHEQUER ISSUE	25,528,695.00	7/3/2020
6/30/2021	EXCHEQUER ISSUE	133,617,681.00	7/10/2020
		159,146,376.00	

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

FUEL LEVY BANK A/C 1000247177

F. O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT 30TH JUNE 2021

STATION: LAMU
COUNTY

	Sh	Sh	Sh
Balance as per bank statement			22,124,670.30
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			13,492,876.40
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 :			-


8,631,793.90

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

ALC
Designation

15/7/21
Date

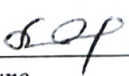
Checked by:


Signature

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Designation

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Date

Approved by:


Signature

CO-PRIN
Designation

Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

JUNE 2021 SCHEDULE
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
6/30/2021	LAMUHURAN INVESTMENT	7,244,594.15	7/14/2020
6/30/2021	10% RETENTION	849,548.05	7/13/2020
6/30/2021	3% WHT	254,864.40	7/13/2020
6/30/2021	2% VAT	146,473.80	7/13/2020
6/30/2021	DAMUNYU ENTERPRISES	4,261,572.50	7/14/2020
6/30/2021	10% RETENTION	499,739.60	7/13/2020
6/30/2021	3% WHT	149,921.90	7/13/2020
6/30/2021	2% VAT	86,162.00	7/13/2020
		13,492,876.40	

REPUBLIC OF KENYA
BANK RECONCILIATION

STATION:
LAMU
COUNTY

AS AT 30TH JUNE 2021

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
				76,534,906.00
				-
				-
				-
				-
				-


Balance as per Cash book

76,534,906.00

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

15/c
Designation

15/7/21
Date

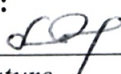
Checked by:


Signature

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Designation

u
Date

Approved by:


Signature

Co - Finance
Designation

Date

LAMU COUNTY GOV'T -CBK SPECIAL PURPOSE ACCOUNT
1000268263

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2021

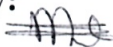
STATION: LAMU COUNTY


	Sh	Sh	Sh
Balance as per bank statement			98,670,378.50
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			32,250,883.00
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 :			45,977,673.00
			112,397,168.50

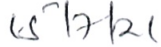
Balance as per Cash book

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


Date


Checked by:



Signature



Designation


Date

Approved by:


Signature


Designation


Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

Jun-21

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	NO	AMOUNT	DATE PAID
6/30/2021	MAJ TRADING LIMITED	200	775,689.65	7/1/2020
6/30/2021	VAT		42,310.35	7/1/2021
6/30/2021	TCHUNWA DISPENSARY	203	39,512.00	7/1/2020
6/30/2021	MAJ TRADING LIMITED	204	369,827.60	7/1/2020
6/30/2021	VAT		20,172.40	7/1/2021
6/30/2021	MUHAMARANI DISPENSARY	205	149,640.00	7/1/2020
6/30/2021	HONGWE CATHOLIC DISPENSARY	206	63,304.00	7/1/2020
6/30/2021	BARGONI DISPENSARY	207	10,560.00	7/1/2020
6/30/2021	HINDI GK DISPENSARY	208	50,600.00	7/1/2020
6/30/2021	KIUNGA HEALTH CENTRE	209	23,520.00	7/1/2020
6/30/2021	MKOKONI DISPENSARY	210	16,975.00	7/1/2020
6/30/2021	KIWAYU DISPENSARY	211	5,301.00	7/1/2020
6/30/2021	NDAU DISPENSARY	212	17,945.00	7/1/2020
6/30/2021	KIZINGITINI DISPENSARY	213	104,468.00	7/7/2020
6/30/2021	LAKE KENYATTA -MOBILE CLINIC	214	11,970.00	7/7/2020
6/30/2021	SHELLA DISPENSARY	215	62,880.00	7/7/2020
6/30/2021	TEWE DISPENSARY	216	48,925.00	7/7/2020
6/30/2021	SINAMBIO DISPENSARY	217	200,214.00	7/7/2020
6/30/2021	MOKOWE DISPENSARY	218	108,570.00	7/7/2020
6/30/2021	HINDI MAGOGONI DISPENSARY	219	149,352.00	7/7/2020
6/30/2021	MTANGAWANDA DISPENSARY	220	16,380.00	7/14/2020
6/30/2021	PANDANGUO DISPENSARY	221	59,328.00	7/1/2020
6/30/2021	MAISHA MASHA DISPENSARY	222	93,126.00	7/1/2020
6/30/2021	KATSAKA KAIRU DISPENSARY	223	4,988.00	7/1/2020
6/30/2021	MATONDONI DISPENSARY	224	42,408.00	7/1/2020
6/30/2021	CHMT	225	29,000.00	7/1/2020
6/30/2021	MANDA DISPENSARY	227	5,518.00	7/1/2020
6/30/2021	KIPUNGANI DISPENSARY	228	5,335.00	7/1/2020
6/30/2021	PATE DISPENSARY	229	39,805.00	7/1/2020
6/30/2021	UZIWA DISPENSARY	230	41,356.00	7/1/2020
6/30/2021	SHANGA DISPENSARY	231	36,566.00	7/1/2020
6/30/2021	MBWAJUMWALI DISPENSARY	232	45,040.00	7/1/2020
6/30/2021	WITU HEALTH CENTRE	233	193,750.00	7/1/2020
6/30/2021	SIYU DISPENSARY	234	78,336.00	7/1/2020
6/30/2021	DIDE WARIDE DISPENSARY	235	22,935.00	7/1/2020
6/30/2021	MOA DISPENSARY	236	63,208.00	7/1/2020
6/30/2021	MKUNUMBI DISPENSARY	237	39,867.00	7/1/2020
6/30/2021	FUHEYD ENTREPRISES	238	1,888,965.50	7/1/2020

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

6/30/2021	VAT		103,034.50	7/1/2020
6/30/2021	TANWEER GENERAL SUPPLY	239	1,416,724.15	7/1/2020
6/30/2021	VAT		77,275.85	7/7/2020
6/30/2021	TANWEER GENERAL SUPPLY	240	1,417,672.40	7/1/2020
6/30/2021	VAT		77,327.60	7/1/2020
6/30/2021	TOYOTA KENYA LIMITED	241	9,037,068.95	7/1/2020
6/30/2021	VAT		492,931.05	7/1/2020
6/30/2021	LUKA MUSUMBA	242	60,000.00	7/7/2020
6/30/2021	JAMLIC SAFARI	243	5,000.00	
6/30/2021	CHARLES MWASHIGADI	244	54,600.00	
6/30/2021	MRAMBA KHAMIS	245	96,000.00	
6/30/2021	MARWAA GENERAL SUPPLY	246	3,694,956.90	
6/30/2021	VAT		201,543.10	
6/30/2021	KENYA SAFAR LODGES	247	387,370.70	
6/30/2021	VAT		21,129.30	
6/30/2021	WILLIAM HEDZANO	248	133,300.00	
6/30/2021	WILLIAM HEDZANO	249	669,100.00	
6/30/2021	JAPHITER MAGARA	250	216,100.00	7/7/2020
6/30/2021	MAPENYA DISPENSARY	251	64,251.00	
6/30/2021	SCIENCE SCOPE LIMITED	255	8,528,793.10	
6/30/2021	VAT		465,206.90	
6/30/2021	MOHAMED HAMID OMAR	256	3,000.00	7/19/2021
6/30/2021	MOHAMED HAMID OMAR	257	4,200.00	7/19/2021
6/30/2021	JOSEPHINE RIZIKI	258	7,000.00	7/19/2021
6/30/2021	JOSEPHINE RIZIKI	259	11,200.00	7/19/2021
6/30/2021	SIDI DORIN MARTINE	260	16,250.00	7/19/2021
6/30/2021	JOSEPHINE RIZIKI	261	12,200.00	7/19/2021
			32,250,883.00	

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
6/30/2021	ACCOUNT TRANSFER		45,977,673.00	7/16/2021
			45,977,673.00	

LAMU COUNTY KENYA URBAN SUPPORT PROG. A/C 1000371234

F. O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

STATION:
LAMU
COUNTY



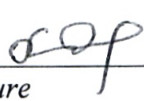
AS AT 30TH JUNE 2021

	Sh	Sh	Sh
Balance as per bank statement			50,000,000.00
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			50,000,000.00
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

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: 	<u>A/C</u>	15/7-21
Signature	Designation	Date
Checked by: 	<u>u</u>	u
Signature	Designation	Date
Approved by: 	<u>CO-Finance</u>	1,
Signature	Designation	Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

JUNE 2021 SCHEDULE

Payments in cash book not in bank statement (Unrepresented Cheques)

DATE	DESCRIPTION	AMOUNT	DATE PAID
6/30/2021	ACCOUNT TRANSFER	50,000,000.00	7/13/2021
		50,000,000.00	

REPUBLIC OF KENYA

BANK RECONCILIATION

STATION:
LAMU
COUNTY

AS AT 30TH JUNE 2021

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
		8,800,000.00
		8,800,000.00
		-
		-
		-

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

ALC
Designation

15/7/21
Date


Checked by:


Signature

U
Designation

U
Date

Approved by:


Signature

CO-FINANCE
Designation

1,
Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

JUNE 2021 SCHEDULE

Payments in cash book not in bank statement (Unrepresented Cheques)

DATE	DESCRIPTION	AMOUNT	DATE PAID
6/30/2021	ACCOUNT TRANSFER	8,800,000.00	7/13/2021
		8,800,000.00	

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT 30TH JUNE 2021

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
		-
		25,149,944.55
		-
		-
		25,149,947.00

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

A/C
Designation

15/7/21
Date


Checked by:


Signature

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Designation

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Date

Approved by:


Signature

CO- FINANCE
Designation

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Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

JUNE 2021 SCHEDULE
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
6/30/2021	MOKOWE TVET	6	3,221,448.15	7/3/2020
6/30/2021	LAMU TVET	7	5,892,708.45	7/3/2020
6/30/2021	MPEKETONI TVET	8	6,600,516.05	7/3/2020
6/30/2021	KIZINGITIN TVET	9	4,708,393.90	7/10/2020
6/30/2021	WITU TVET	10	4,726,878.00	7/10/2020
			25,149,944.55	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
6/30/2020	ACCOUNT TRANSFER		25,149,947.00	7/1/2020
			25,149,947.00	

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2021

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
		371.28
		-
		-
		-
		-

371.28

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

A/C

Designation

15/7/21

Date

Checked by:



Signature

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Designation

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Date

Approved by:



Signature

CO - Finance

Designation

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Date

LAMU COUNTY GOV'T REVENUE A/C 0222660002 - DTB 2

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2021

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
		(179.68)
		-
		-
		-
		-

Balance as per Cash book

(179.68)

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

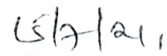
Prepared by:



Signature



Designation



Date

Checked by:



Signature

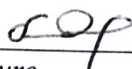


Designation



Date

Approved by:



Signature



Designation



Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY GOV'T -DTB GRATUITY ACCOUNT 0030469001

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2021

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
		11,728,679.90
		-
		-
		-
		-

11,728,679.90

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

KLC

Designation

15/7/21

Date

Checked by: 

Signature

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Designation

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Date

Approved by: 

Signature

CO-FINANCE

Designation

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Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

JUNE 2021 SCHEDULE
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
6/30/2021	JUNE SALARY 2021	12,753,535.30	7/3/2021
6/30/2021	JUNE SALARY 2021	3,164,915.80	7/3/2021
6/30/2021	JUNE SALARY 2021	2,704,469.00	7/3/2021
6/30/2021	JUNE SALARY 2021	147,411.70	7/3/2021
6/30/2021	JUNE SALARY 2021	5,705,927.75	7/3/2021
6/30/2021	JUNE SALARY 2021	517,192.50	7/3/2021
6/30/2021	JUNE SALARY 2021	159,800.00	7/3/2021
		25,153,252.05	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
6/30/2021	JUNE SALARY 2021	133,333.00	7/3/2021
6/30/2021	JUNE SALARY 2021	436,456.65	7/3/2021
		569,789.65	

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY GOV'T -GAB SALARY ACCOUNT 0570000501

F. O. 30

REPUBLIC OF KENYA


BANK RECONCILIATION

AS AT 30TH JUNE 2021

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			2,036,284.16
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			772,441.00
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 :			24,776.00
			1,288,619.16
Balance as per Cash book			<u><u>1,288,619.16</u></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

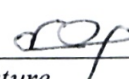
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Designation

15/7/21
Date

Checked by: 
Signature

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Designation

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Date

Approved by: 
Signature

CO-PRINCE
Designation

1,
Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

Jun-21

Receipts in cash book not recorded in bank statement

DATE	DESCRIPTION	NO	AMOUNT	DATE PAID
6/30/2021	JUNE SALARY		24,776.00	7/1/2021
			24,776.00	

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	NO	AMOUNT	DATE PAID
6/30/2021	JUNE SALARY		769,921.00	7/1/2021
6/30/2021	JUNE SALARY		2,100.00	7/2/2021
6/30/2021	JUNE SALARY		420.00	7/2/2021
			772,441.00	

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY GOV'T -KCB MEDICAL SUP-FAZA ACCOUNT NO 1211503658

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

STATION: LAMU COUNTY

AS AT 30TH JUNE 2021

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
		642,059.00
		-
		-
		-
		-
		-

642,059.00

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]
Signature

Ale
Designation

15/6/21
Date

Checked by: [Signature]
Signature

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Designation

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Date

Approved by: [Signature]
Signature

CO - Finance
Designation

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Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY GOV'T -KCB MEDICAL SUP-LAMU ACCOUNT NO 1211409341

F. O. 30

REPUBLIC OF KENYA


BANK RECONCILIATION

AS AT 30TH JUNE 2021

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			4,586.70
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>4,586.70</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

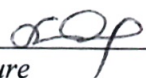
A/c
Designation

15/7/21
Date

Checked by: 
Signature

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Date

Approved by: 
Signature

Co - Principal
Designation

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Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY GOV'T -KCB MEDICAL SUP-MPEKETONI ACCOUNT NO 1211639363

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2021

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
		73.50
		-
		-
		-
		-
		-

73.50

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

15/7/21

Date

Checked by: 

Signature



Designation



Date

Approved by: 

Signature

CO - Finance

Designation



Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY GOV'T REVENUE A/C 1140750615 - KCB BANK

F. O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

AS 31ST JUNE
2021

AT 30TH JUNE
2021

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 :*

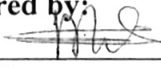
Sh	Sh	Sh
		300,000.01
		189,310.01
		-
		-
		-
		-

Balance as per Cash book

110,690.00

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

ALC
Designation

15/7/21
Date

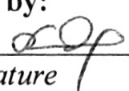
Checked by:


Signature

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Date

Approved by:


Signature

CO-FINANCE
Designation

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Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY GOV'T -KCB SALARY ACCOUNT NO 1179132424

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2021

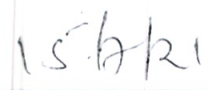
STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			18,510,389.98
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			16,653,468.10
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 :			14,200.00
	="		
Balance as per Cash book			<u>1,871,121.88</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

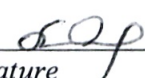

Designation

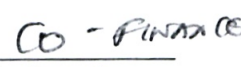

Date


Checked by: 
Signature


Designation


Date

Approved by: 
Signature


Designation


Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

Jun-21

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	NO	AMOUNT	DATE PAID
6/30/2021	JUNE SALARY		252.00	7/1/2021
6/30/2021	JUNE SALARY		1,260.00	7/1/2021
6/30/2021	JUNE SALARY		2,373,230.00	7/1/2021
6/30/2021	JUNE SALARY		14,200.00	7/1/2021
6/30/2021	JUNE SALARY		11,630,494.00	7/1/2021
6/30/2021	JUNE SALARY		630,606.25	7/19/2020
6/30/2021	JUNE SALARY		443,202.50	7/19/2020
6/30/2021	JUNE SALARY		600.00	7/19/2020
6/30/2021	JUNE SALARY		18,800.00	7/19/2020
6/30/2021	JUNE SALARY		329,000.00	7/19/2020
6/30/2021	JUNE SALARY		347,800.00	7/19/2020
6/30/2021	JUNE SALARY		65,800.00	7/19/2020
6/30/2021	JUNE SALARY		65,800.00	7/19/2020
6/30/2021	JUNE SALARY		112,187.90	7/22/2020
6/30/2021	JUNE SALARY		620,109.45	7/22/2020
6/30/2021	JUNE SALARY		21.00	7/22/2020
			105.00	7/22/2020
			16,653,468.10	

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	NO	AMOUNT	DATE PAID
6/30/2021	JUNE SALARY		14,200.00	7/16/2021
			14,200.00	

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

LAMU COUNTY GOV'T -KCB STANDING IMPREST AC 1140745603

F. O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

STATION: LAMU
COUNTY

AS AT 30TH JUNE 2021

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
		0.73
		1,191.00
		-
		-
		1,720.00

529.73

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]
Signature

Klc
Designation

15/7/21
Date

Checked by: [Signature]
Signature

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Designation

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Date

Approved by: [Signature]
Signature

CO - FINANCE
Designation

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Date

LAMU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2021.

Jun-21

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	NO	AMOUNT	DATE PAID
6/30/2021	BANK CHARGES		1,065.00	7/1/2021
			21.00	
			105.00	
			1,191.00	

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
6/30/2021	BANK INTEREST		300.00	7/16/2021
6/30/2021	BANK INTEREST		1,320.00	
6/30/2021	BANK INTEREST		100.00	
			1,720.00	

