

PARLIAMENT
OF KENYA
LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF LAMU

**FOR THE YEAR ENDED
30 JUNE, 2020**

PAPERS LAID	
DATE	17/02/2022
TABLED BY	SML
COMMITTEE	—
CLERK AT THE TABLE	GETRUBE





COUNTY GOVERNMENT OF LAMU
LAMU COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

TABLE OF CONTENTS

TABLE OF CONTENTS i

1. KEY ENTITY INFORMATION AND MANAGEMENT ii

2. FORWARD BY THE COUNTY EXECUTIVE COMMITTEE - FINANCE..... v

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES xii

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING xv

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES..... xvii

6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITYxviii

7. FINANCIAL STATEMENTS 1

 7.1. STATEMENT OF RECEIPTS AND PAYMENTS 1

 7.2. STATEMENT OF ASSETS AND LIABILITIES 2

 7.3. STATEMENT OF CASH FLOWS 3

 7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 5

 7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 7

 7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 9

 7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 11

 7.8. SIGNIFICANT ACCOUNTING POLICIES 24

 7.9. OTHER IMPORTANT DISCLOSURES 47

ANNEXES 52

 ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER 52

 ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE 53

 ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES 69

 ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES 70

 ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER 71

 ANNEX 6 – INTER-ENTITY TRANSFERS 72

 ANNEX 7 - CONTINGENT LIABILITIES REGISTER 73

 ANNEX 8 – BANK RECONCILIATION/FO 30 REPORT 74

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

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 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.

Key Management

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

No.	Office	Name	Designation
1.	Office of the Governor	H. E Fahim Yasin Twaha	Governor
2.	Office of the Deputy Governor	H. E Abdulhakim Aboud	Deputy Governor/CECM Agriculture, Water, Livestock and Fisheries
3.	Office of the CEC Member for Finance, Budget and Economic Planning	Mr. Ahmed Mohamed Hemed	CECM Finance, Strategy and Economic Planning
4.	Office of the CEC Member for Lands, Infrastructure and Physical Planning	Ms. Fahima Arafat	CECM Lands, Infrastructure and Physical Planning
5.	Office of the CEC Member for Education, S. Y. Gender and Social Services	Mr. Paul kamau Thairu	CECM Education, Sport, Youth, Gender and Social Services
6.	Office of the CEC Member for Medical Services	Dr. Ann Gathoni	CECM Medical Services
7.	Office of the CEC Member for Public Health, Sanitation, Environment and N. R	Mr. Abdu Godana	CECM Public Health

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

b) Fiduciary Management

The key management personnel who held office during the financial year ended **30th June 2020** 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
10.	Manager - Municipality	Mr. Omar Mohamed Famau
11.	Director Supply Chain Management	Mr. Edwin Mongare
12.	Asst. 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

c) Fiduciary Oversight Arrangements

The County Executive fiduciary oversights are under the County Assembly of Lamu, Auditor General Office and The Lamu County Audit Committee with members listed below:

- | | | |
|----|-----------------------------|----------|
| 1. | Mr. Zebedayo Timothy Komora | Chairman |
| 2. | Mr. Joshua Mutua Ndovoi | Member |
| 3. | Mr. Anwar Ahmed Mohamed | Member |
| 4. | Mr. Mohamed Kubwa Mohamed | Member |

d) Entity Headquarters

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

e) Entity Contacts

Telephone: (+254) 715555111 / 772576122
E-mail: treasury@lamu.go.ke
Website: www.lamu.go.ke

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

f) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P. O. Box 121-80500
Lamu Branch
Kenyatta Avenue
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
5. Gulf African Bank
P. O. Box 191-80500
Lamu Branch
Kenyatta Avenue
6. ABC Bank
Lamu Branch
Kenyatta Avenue

g) Independent Auditors

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

h) Principal Legal Adviser

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

2. FORWARD BY THE COUNTY EXECUTIVE COMMITTEE - FINANCE

In our pursuit to improve on transparency and accountability in Public Financial Management, I present the financial statements for the financial year 2019/20 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

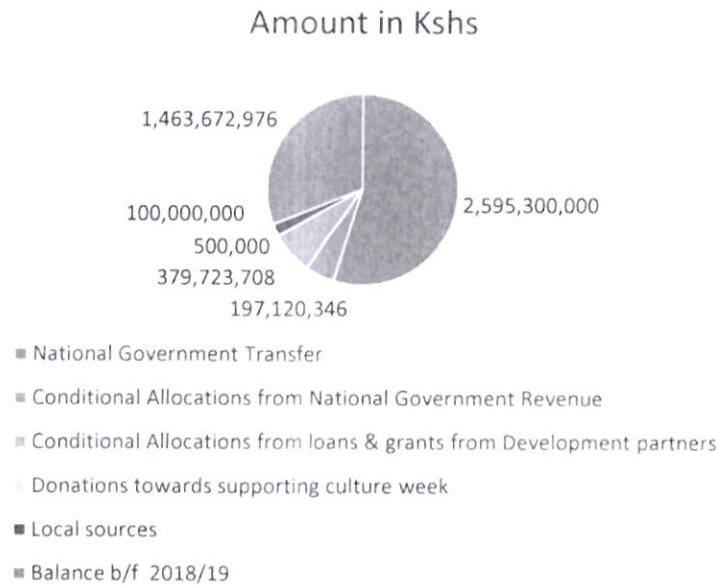
In FY 2019/20 the county approved supplementary budget amounted to **Kshs 4,736,317,032** comprising of **Kshs 2,655,940,022.00** and **Kshs. 2,080,377,010.00** for Recurrent and Development expenditure respectively

To Finance the budget, the county expected to receive **Kshs 2,595,300,000 (55%)** as equitable share of revenue raised nationally, **Kshs 197,120,346 (4%)** as Conditional Grants from National Government Revenue, **Kshs 379,723,708 (8%)** as Conditional Allocations from loans & grants from Development partners, **Kshs 500,000 (0.01%)**, from local donation, **Kshs100,000,000 (2%)** as Own Source Revenue and **Kshs 1,463,672,976 (31%)** being cash balances from previous FY (2018/19).

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

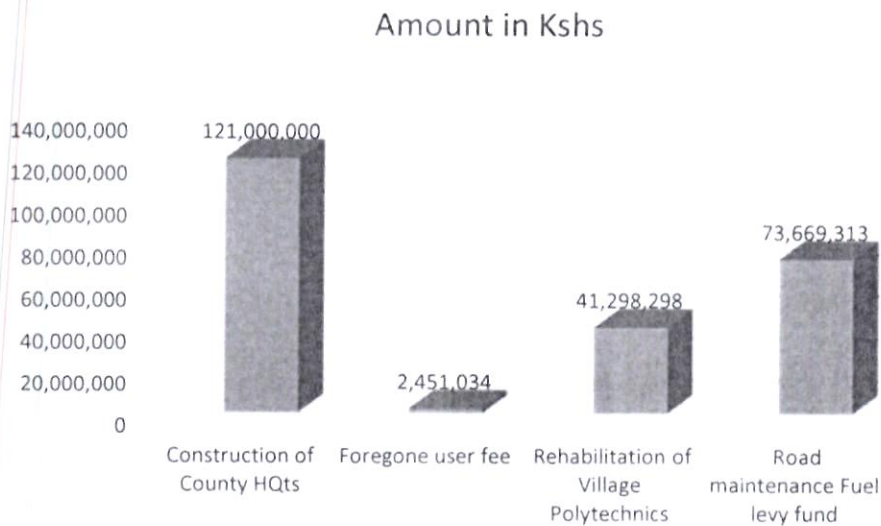
The expected sources of budget financing are as shown in figure 1.

Figure: 1 the expected sources revenue to budget financing in FY 2019/20



The Conditional Grants from National Government as contained in the CARA, 2019 are as shown in figure 2.

Figure 2 Conditional Grants from national Governments



**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

The Conditional Grants Allocations from loans & grants from Development partners as contained in the CARA, 2019 are as shown in figure 3.

Figure 3 Conditional Grants Allocations from loans & grants from Development partners

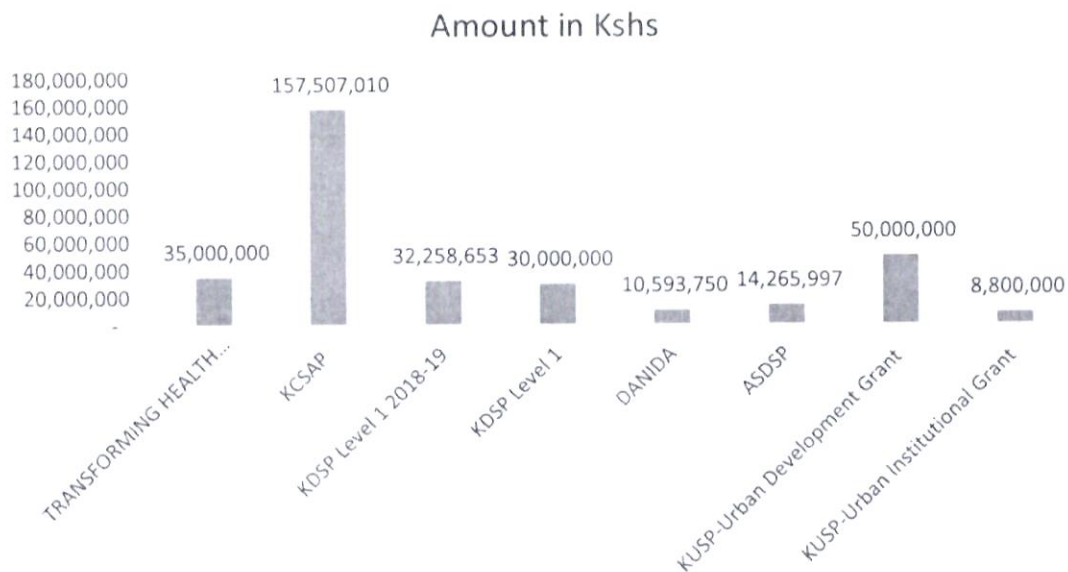
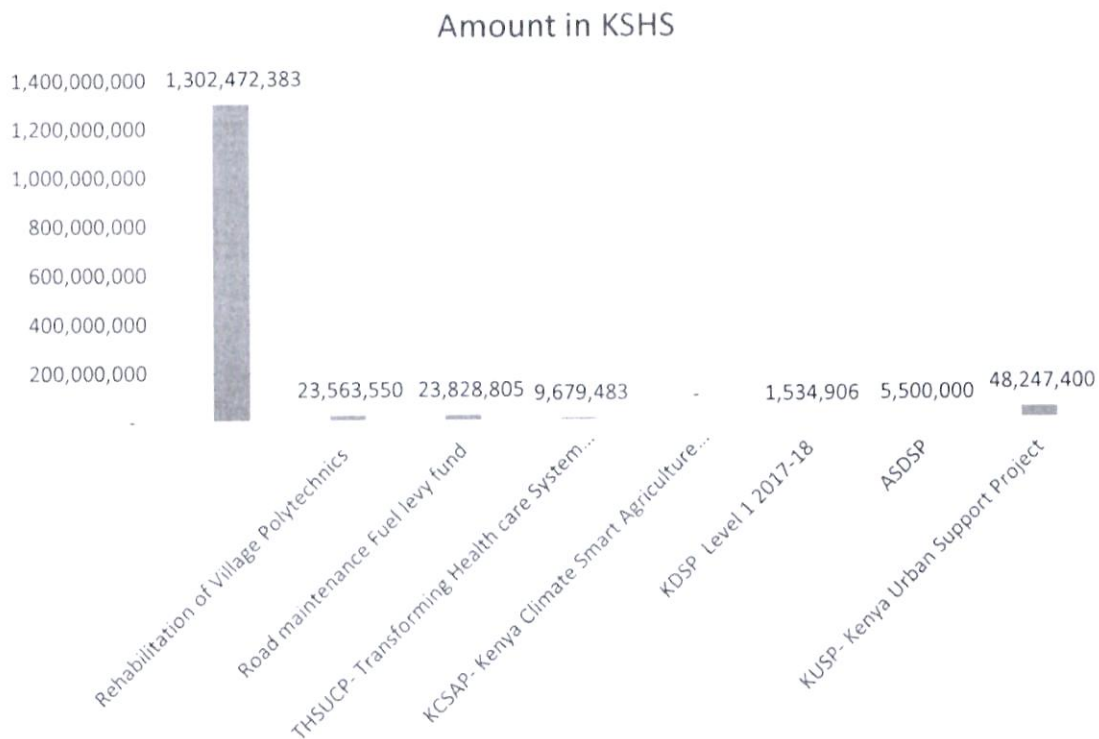


Figure 4 Revenue Balance brought forward from 2018/19



Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

Table 1 Summary of County Fiscal Performance

REVENUE CLASSIFICATION	REVENUE BUDGET	ACTUAL	REALISATION %
EQUITABLE SHARE	2,595,300,000	2,372,104,200	91%
PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS	379,723,708	287,436,529	76%
TRANSFER FROM OTHER GOVERNMENT ENTITIES	197,120,346	110,127,346	56%
OWN SOURCE REVENUE	100,500,000	108,906,153	108%
BALANCE BROUGHT FORWARD	1,463,672,976	1,463,672,976	100%
TOTAL	4,736,317,030	4,342,247,204	92%

Source: Lamu County Treasury

Budget Performance

The total expenditure for the year amounted to Kshs 3,102,473,180 against the budget of 4,736,317,032 translating to utilisation level of 66%. Kshs 2,235,553,102 was spent on recurrent expenditure against the budget of 2,655,940,022 translating to utilisation level of 84% while Kshs 866,920,078 was spent on development expenditure against the budget of ksh 2,080,377,010 translating to utilisation level of 42%.

Flagship Projects

The County implemented a number of development projects in the financial year 2019/2020. 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 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.
Youth, women and people living with Disability Empowerment	The county formulated youth, women and people with disability empowerment acts.	A total of kshs 15 Million was budgeted and transferred to different empowerment banks youth, women and people living with disabilities for disbursement as grants
Lamu County Bursary and Scholarship	To increase transition to university and other tertiary institutions	All students who scored over 300 marks in KCPE got full scholarship from the county government

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

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 wards
Surveying and demarcation of lands	Strengthen land tenure system and ensure usage of lands as a means of production	Planned surveyed and regularized 8 villages and farms – Kiunga new town, mpeketoni town, Katsakakairu, Kiangwe, Basuba,tewe, Baraka, Mikinduni farms, Hongwe ,Hindi, Muhamarani, kiongwe madukani, kiongwe farms, Mokowe new town and mokowe farms
Improving productivity and output in the agricultural sector	Promote food security	Distributed 5,430 kg of Hybrid and Bt-cotton to farmers 57 tons of certified seeds including maize, Sorghum, cowpeas and green grams bought and distributed 10,000 coconut seedlings were bought and distributed 10,000 grafted cashew jut seedlings were bought and distributed

Value for Money

As at the closure of the financial year 2019 /20, the county executive had managed to distribute 5,430 kg of Hybrid and Bt-cotton to farmers 57 tons of certified seeds including maize, Sorghum, cowpeas and green grams. Bought and distributed 10,000 coconut seedlings were bought and distributed 10,000 grafted cashew nut seedlings. 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. The following is an outlay of major projects in FY 2019-20 and their output and resultant impacts.

Sector	Outputs	Outcome
ARUD	Distributed 5,430 kg of Hybrid and Bt-cotton to farmers 57 tons of certified seeds including maize, Sorghum, cowpeas and green grams	Increased Agriculture

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

	<p>bought and distributed</p> <p>10,000 coconut seedlings were bought and distributed</p> <p>10,000 grafted cashew jute seedlings were bought and distributed cashew nut from Faza</p> <p>Carry out feasibility study for cotton ginnery establishment</p> <p>Mobilized community to plant drought resistant crops (eg sorghum, green grams and cowpeas)</p> <p>Identify 2 groups in Mpeketoni and Witu to bulk cassava</p> <p>77 groups were supported to grow cotton, cashew nut. Dairy and poultry Supported by KCSAP</p> <p>Purchase of fishing gears and equipment (Supplies for production)</p> <p>Construction of fishing camps</p>	Productivity
Water	<p>Installation of Desalination plant at Kiunga. The project is 90% complete.</p> <p>Installation of Desalination plant at Ndau village. The project is 50% complete.</p> <p>Installation of Desalination plant at Kizingitini village. The project is 50% complete.</p> <p>Construction of reticulation system and household water connections in Ndau. The project is 10% complete.</p> <p>Construction of reticulation system and household water connections in Kiwayuu. The project is 50% complete.</p> <p>Construction of reticulation system and household water connections in Faza. The project is 90% complete.</p> <p>Construction of reticulation system and household water connections in Siyu. The project is 90% complete.</p>	Improved sanitation
Public health	<p>Acquisition and distribution of COVID 19 prevention and control items including PPEs, Hand washing facilities and sanitizers.</p> <p>Construction of public toilets across the County. Tenders for 15 toilets have</p>	Improved sanitation

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

	<p>been awarded and works are ongoing and some are complete.</p> <p>Enough chlorine was procured for treatment of wells and other water reservoirs.</p> <p>Procurement of public health chemicals- insecticide and larvicide</p> <p>Maintained garbage transportation vehicles and trailers for waste disposal.</p>	
--	---	--



AHMED MOHAMED HEMED
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 Government entities 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.

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 affairs as provided for by the constitution.	A good percentage of county officers have been trained on public management and customer service
Facilitate the development of ICT infrastructure that supports and enables the provision of applications and services to meet the needs of the county and its people	The department of ICT has procured modern equipment's and increased internet coverage in wards

Agriculture

Strategic Priorities	Achievements
Strengthening institutional capacity	Developed Enterprise Development Plans Developed community action plans Development of SIVCAP
Improving productivity and output in the agricultural sector	Distributed 5,430 kg of Hybrid and Bt-cotton to farmers 57 tons of certified seeds including maize, Sorghum, cowpeas and green grams bought and distributed

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

Strategic Priorities	Achievements
	10,000 coconut seedlings were bought and distributed 10,000 grafted cashew jute seedlings were bought and distributed
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 Facilitated 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 and issued over 6000 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, 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. 62 ECD Teachers were employed Provisional of learning and teaching materials.
To provide quality and effective systems for Vocational Training. To support Education for all.	Provision of learning and teaching materials. Employment of teachers. Capitation of 15,000 kshs per student. Education improvement through facilitation of bursaries and scholarships.

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

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.

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	1000 Youths were trained on driving courses.
Cultural promotion and Development	Lamu and Mpeketoni Cultural Festivals were supported.
PWD Empowerment	A Tender was awarded for construction of PWD office in Bahari and construction is ongoing.

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 176m 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, good etc 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 of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

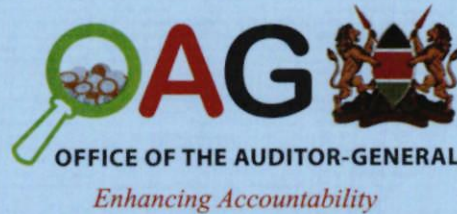
The County Government's financial statements were approved and signed by the CEC member for Finance, Budget and Economic Planning on **19th January, 2021**.



County Executive Committee Member – Finance

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF LAMU FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Lamu set out on pages 1 to 51, which comprise the statement of assets and liabilities as at 30 June, 2020, 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, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Lamu as at 30 June, 2020 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

The financial statements reflect several balances whose accuracy and completeness; or occurrence and probity, has not been confirmed:

1.0 Own-Generated Revenue

Statement of receipts and payments and Note 9 to the financial statements reflect County's own-generated revenue for the year under review totalling Kshs.108,906,153. However, the balance contains the following anomalies:

- i) Management collected the revenue without an approved Finance Act, contrary to Section 129(1) of the Public Finance Management Act, 2012 which requires the County Executive for Finance to submit County Budget Estimates for the incoming financial year to the County Assembly for approval.

- ii) The staff payroll indicated that deductions totalling Kshs.1,008,500 were made against salaries of staff occupying houses owned by the County Government. However, the revenue was not paid to the County revenue collection account and was not recognized in the financial statements as County-own-generated revenue.
- iii) Manual Counterfoil receipt book registers (CRBs) indicated that receipt books issued to revenue collectors were not surrendered and accounted for. There was no indication that the Revenue Department had made any effort to recover the outstanding books.
- iv) Counterfoil receipt book registers were not updated on issue of receipt books to various departments and were not signed by the recipients. Examination of revenue control sheets further revealed that newly printed receipt-books in the stores had not been captured in the Counter-receipt book registers.

In view of these issues, the accuracy and completeness of the own revenue balance totalling Kshs.108,906,153 reflected in the statement of receipts and payments has not been confirmed. In addition, the revenue management function in the County Executive was not carried out in accordance with the law.

2.0 Use of Goods and Services

The statement of receipts and payments reflects payments for use of goods and services totalling Kshs.706,913,890 for the year under review, as further disclosed in Note 12 to the financial statements. However, the balance contains the following anomalies:

2.1 Variance in Financial Statements and Ledger Balance

The use of goods and services expenditure balance totalling Kshs.706,913,890 reflected in the statement of receipts and payments includes rentals of produced assets amounting to Kshs.9,511,051. However, the respective ledger reflects Kshs.8,256,169 in respect to the item resulting to an unexplained variance of Kshs.1,254,882.

In the circumstance, the accuracy and completeness of the use of goods and services balance totalling Kshs.706,913,890 reflected in the statement of receipts and payments could not be confirmed.

2.2 Domestic Travel and Subsistence

Payments totalling Kshs.13,016,950 were not properly supported with travel and other relevant records. In addition, the payees were not issued with imprests but instead lodged refund claims after they, reportedly, attended various workshops and meetings.

In view of these issues, the occurrence and propriety of the expenditure totalling Kshs.13,016,950 incurred on domestic travel and subsistence as at 30 June, 2020 could not be confirmed.

2.3 Unaccounted for Fuel, Oil and Lubricants

Payments totalling Kshs.7,909,850 spent on fuel, oil and lubricants were not supported with receipt and issue records in fuel registers and signed local purchase orders. As a result, the occurrence and probity of the expenditure could not be confirmed.

2.4 Hospitality, Services and Supplies

Payments totalling Kshs.7,253,200 incurred on hospitality, services and supplies. included refund claims made by officers who had reportedly incurred expenses on behalf of the County Executive from their own personal funds. Further, in some instances, payments in respect of workshops held were not supported with training programmes and attendance registers.

Consequently, the occurrence and probity of the expenditure totalling Kshs.7,253,200 spent on hospitality, supplies and services in the year under review could not be confirmed.

In view of these issues the accuracy, completeness and validity of the goods and services expenditure balance totalling Kshs.706,913,890 reflected in the statement of receipts and payments has not been confirmed.

2.5 Routine Maintenance – Other Assets

Records examined indicated that Kshs.1,792,600 was spent on purchase of office equipment, water tanks and air conditioners. However, contrary to Section 40(1) of the Public Finance Management (County Governments) Regulations, 2015, the items were not related to the goods and services component to which the expenditure was charged. As a result, the goods and services balance totalling Kshs.706,913,890 is overstated by Kshs.1,792,600. Further the air conditioners were upon installation not tagged, and as a result, it was not possible to confirm that they were purchased in the year under review.

3.0 Acquisition of Assets

Note 17 to the financial statements indicates assets valued at Kshs.447,008,112 were acquired by the County Executive during the year under review. However, examination of the respective records revealed the following discrepancies:

3.1 Fixed Assets Acquisitions

Note 17 to the financial statements indicates that assets costing Kshs.447,008,112 were acquired during the year under view whereas the Summary Fixed Assets Register in Annex 5 to the financial statements reflects acquisitions totalling Kshs.233,331,096. The difference amounting to Kshs.213,677,014 between the two sets of records was not explained.

In view of these issues, the accuracy and completeness of the fixed assets balance totalling Kshs.1,709,112,175 as at 30 June, 2020 could be confirmed.

3.2 Furniture and Equipment

Included in acquisition of assets balance totalling Kshs.447,008,112 is Kshs.11,398,333 spent on purchase of office furniture and general equipment. However, examination of payment records and other documents indicated that payments totalling Kshs.9,412,882 had the following anomalies:

- i) The furniture and other equipment procured were not recorded in the assets register.
- ii) Stores ledgers and counter requisition and issue vouchers (S11) for some of the office furniture and general equipment purchased were not provided for audit review.
- iii) Physical verification of office furniture and equipment supplied indicated that the items were not tagged and therefore no confirmation could be made that the items were purchased during the financial year under review.

In the circumstances, the accuracy and completeness of the expenditure totalling Kshs.9,412,882 spent on purchase of office furniture and general equipment as at 30 June, 2020 could not be confirmed.

3.3 Construction of Buildings

The acquisition of assets balance totalling Kshs.447,008,112 reflected in the Note 17 to the financial statements includes construction of buildings payments balance totalling Kshs.185,309,694 which in turn includes Kshs.5,524,516 spent on purchase of stationaries, laboratory equipment, rehabilitation of sewerage system and purchase of welding materials. Audit review of the expenditure indicated that it did not relate to acquisition of assets item under which it was reported but had been misclassified contrary to Section 40(1) of the Public Finance Management (County Governments) Regulations. The Regulation requires each County Government's budget estimates to follow the budget classification system prescribed by The National Treasury.

In the circumstance, Management was in breach of the Public Finance Management (County Governments) Regulations, 2015.

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 qualified opinion.

Key Audit Matters

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

Other Matter

1. Budget Control and Performance

1.1 Budget Performance

The summary statement of appropriation recurrent and development combined reflects actual recurrent expenditure totalling Kshs.2,235,553,102 against an approved budget of Kshs.2,655,940,022 resulting to an under-expenditure of Kshs.420,386,920 equivalent to 19% of the budget. Similarly, the statement reflects development vote expenditure totalling Kshs.866,920,078 against an approved budget of Kshs.2,080,377,010 resulting to an under-expenditure of Kshs.1,213,456,932 equivalent to 58% of the approved development budget. The total under-expenditure for the recurrent and development accounts was Kshs.1,633,843,852.

The under-expenditure constrained implementation of planned activities and may have impacted negatively on service delivery to the residents of Lamu County.

1.2 Late Disbursement of Funds

During the year under review, the County Executive received Exchequer releases in the months of June and July, 2020 as detailed in the table below:

Receipt of Exchequer Releases in 2019/2020		
S/No.	Date of Receipt	Amount (Kshs.)
1	04 June, 2020	2,451,034
2	04 June, 2020	20,649,149
3	18 June, 2020	52,351,716.50
4	24 June, 2020	233,577,000
5	30 June, 2020	3,955,000
6	02 July, 2020	8,800,000
7	02 July, 2020	30,000,000
8	02 July, 2020	35,761,939.80
	Total	387,545,839

The late disbursement of Funds from The National Treasury delayed the start of several projects and activities planned for the year under review.

1.3 Pending Bills

Note 7.9 of Other disclosures reflects pending accounts payables totalling Kshs.167,158,077 as at 30 June, 2020. The balance is comprised of sums owed in relation to construction of buildings, construction of civil works, supply of goods and supply of services. No disclosure has been made to indicate the reasons for the failure to pay the debts.

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 the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

1.0 Irregularities in Use of Goods and Services

Examination of records revealed the following irregularities were noted in respect to use of goods and services expenditure incurred during the year under review:

1.1 Unbudgeted for Expenses on Consultancy Services

The County Executive spent Kshs.7,449,280 on land survey and regularization of Mikinduni Farms and Kiongwe Madukani Trading Centre. However, no budgetary provision had been made for the two (2) projects. Therefore, the expenditure totalling Kshs.7,449,280 incurred on the projects was irregular as it had not been provided for as required by Regulation 53(1) of the Public Finance Management (County Governments) Regulations, 2015.

1.2 Over-expenditure on Certified Seeds, Breeding Stock and Live Animals

1.2.1 Certified Seeds, Breeding Stock and Live Animals

Expenditure records indicated that Management spent Kshs.15,963,138 on the purchase of certified seeds, breeding stock and live animals. However, examination of payment vouchers and other supporting documents indicated the following anomalies:

- i) There were no elaborate criteria to identify the beneficiaries to the project;
- ii) One of the suppliers was awarded a contract to deliver seedlings based on a certificate of participation in a training activity despite the evaluation criteria requiring a certificate of registration as a seedlings nursery operator. In another instance, a supplier was awarded a contract to supply coconut seedlings based on an expired certificate as a nursery operator;
- iii) Several contracts for the supply of the seeds were awarded to suppliers who were not in the list of prequalified contractors.
- iv) The supplementary budget had allocated Kshs.15,460,000 only for the item resulting to over-expenditure of Kshs.503,138 on the vote. The overspending was contrary to Section 22(2)(g) of the Public Finance Management (County Government) Regulations, 2015 which requires an Accounting Officer not to

commit a County Government entity to any liability for which money has not been appropriated.

In the circumstances, the regularity and value for money on the expenditure totalling Kshs.15,963,138 incurred on purchase of seeds, breeding stock and live animals during the year under review could not be confirmed.

1.3 Undisclosed Criteria for Youth Sponsorships

Payments totalling Kshs.14,040,000 were made to two (2) driving colleges appointed to impart motor -vehicle driving skills on 1,000 youths in the County. However, records on the criteria used to identify and select the youth were not provided for audit review.

As a result, it was not possible to confirm that the selections were made equitably and value for money was attained on the expenditure.

1.4 Purchase of Specialized Materials and Services

Procurement records indicated that the County Executive through the Department of Public Health, Medical Services and Sanitation, procured medical supplies worth Kshs.71,818,757 from Kenya Medical Supplies Agency. However, examination of records on the expenditure revealed the following anomalies:

- i) Payments totalling Kshs.38,112,793 were not supported with Inspection and Acceptance Committee Certificates contrary to Section 48(1) of the Public Procurement and Asset Disposal Act, 2015.
- ii) Expenditure commitments for the medical supplies were done on 26 June, 2020 contrary to Section 50(1) of the Public Finance Management (County Governments) Regulations, 2015 which prescribes that all commitments for goods and services should be done not later than 31st May each year.
- iii) Supplies of gillnets, snorkeling gear and diving masks purchased at Kshs.13,764,400 were procured from a supplier who was not in the pre-qualified list of contractors contrary to Section 95(3) of the Public Procurement and Asset Disposal Act, 2015. In addition, some of the supplies were not taken on charge in stores ledgers and further, records on their issue from the stores were not provided for audit.

In the circumstances, Management contravened Section 44(1) of the Public Procurement and Asset Disposal Act, 2015 which requires each Accounting Officer of a public entity to comply with the provisions of the Act.

1.5 Office General Supplies and Services

Payments totalling Kshs.2,849,060 were not supported with Inspection and Acceptance Committee minutes, counter-receipt vouchers (S13), store ledgers and other tender documents. In addition, the respective suppliers were not in the list of the prequalified contractors. Some of the quotations did not indicate the dates they were returned by the bidders and as a result, their validity could not be confirmed.

In the circumstance, it was not possible to confirm that in executing the procurements, the Accounting Officer complied with the law as required by Section 44(1) of the Public Procurement and Asset Disposal, 2015.

1.6 Irregular Procurement of Insurance Services

1.6.1 Indigent Households Cover

Management paid National Hospital Insurance Fund Kshs.120,000,000 for provision of a medical insurance scheme for 20,000 needy households after having signed a Memorandum of Understanding (MOU) with the Fund on 6 April, 2020. Records examined indicated that the service was procured through the Direct Procurement Method. However, there were no records to confirm whether the following prescribed processes were followed:

- (i) That tender documents were issued to the Fund;
- (ii) an Ad Hoc Evaluation Committee was appointed to negotiate with the Fund and;
- (iii) that Management approved the medical cover offered.

In view of insufficient evidence, it was not possible to confirm that the Accounting Officer adhered to the procedures for Direct Procurement prescribed in Section 104 of the Public Procurement and Asset Disposal Act, 2015. In the circumstance, value for money may not have been obtained on the expenditure totalling Kshs.120,000,00 incurred on the Scheme.

1.6.2 Staff Medical Insurance Cover

Management awarded contract for the provision of Comprehensive Medical Insurance, last expense and Group life cover for employees for the financial year 2019/2020 to the National Hospital Insurance Fund. During the financial year under review, Management made payments totalling Kshs.76,405,764 to the Fund.

However, there were no records indicating that the award of the contract was preceded by advertisement for expression of interest and submission and evaluation of proposals as procurement regulations require. Further, according to the procurement plan for financial year 2019/2020, Management had planned to procure and implement a staff medical scheme worth Kshs.45,000,000. However, the Scheme procured cost Kshs.76,405,764 or Kshs.31,405,764 more than the amount budgeted.

In view of the missing records, it was not possible to confirm whether the procurement conformed to the law and whether value for money was obtained from the expenditure totalling Kshs.76,405,764 incurred on the contract.

2.0 Unsatisfactory Implementation of Projects

2.1 Renovation and Extension of Lamu Island Market

During the year under review, Management awarded a contract for renovation and extension of Island Market at a contract sum of Kshs.43,448,077. The contract agreement was signed on 26 June, 2019 for implementation in one and half (1.5) years to 26 December, 2020.

Examination of payment records and other documents indicated that Kshs.14,371,981 had been paid to the contractor as at 30 June, 2020. Physical verification carried out in December, 2020 indicated that the project had not been completed and the contract period due to end one week later had not been extended. No explanation was provided for the failure to complete the project in due time, or the remedial action proposed by Management given the impending end of the contract period.

2.2 Construction of County Headquarters and Registry at Mokowe

Procurement records indicated that Management awarded a contract for construction of a new County Headquarters building and registry at Mokowe at a contract sum of Kshs.126,823,500. The contract agreement was signed on 24 June, 2019. Payments made to the contractor as at 30 June, 2020 totalled Kshs.31,987,330 or 25% of the contract sum. However, there were no records on the environmental impact study, if any, carried out in respect to the project, and no indication whether approval had been granted for its implementation.

In the circumstance, adherence of the project to environmental laws could not be confirmed.

2.3 Irregular Procurement of Projects

Examination of records on acquisition of assets indicated that Kshs.4,867,447 was spent on construction of Jua Kali sheds at Kiongwe and Kshs.4,636,106 on extension of Siyu Dispensary during the year under review. Records on the expenditures indicated that the respective contracts were procured through Restricted Tendering Method. No satisfactory explanation was provided by Management why competitive bidding was not applied as required under Section 102(1) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstance, it was not possible to confirm whether the contracts were fairly awarded and whether there was value for money on the projects worth Kshs.9,503,553 implemented during the year.

2.4 Stalled Projects

Expenditure records indicated that payments totalling Kshs.20,678,574 were made to local contractors for construction of a Command Centre at Hindi and an Accident and Emergency Unit at Witu. The projects commenced in May, 2016 but had not been completed four (4) years later as at 30 June, 2020. However, it was not possible to confirm the due dates for their completion as the relevant records were not provided for audit

review. Further, the validity of payments made to the contractor could not be confirmed as the respective progress of work reports were not provided for audit.

In the circumstances, it was not possible to confirm that value for money was obtained on payments totalling Kshs.20,678,574 made to the contractor as at 30 June, 2020. Further the reasons for the failure to complete the projects were not disclosed by Management.

2.5 Unutilized Projects

Examination of payment records, project files and other tender documents provided for audit review indicated that the County Executive made payments totalling Kshs.20,565,975 to various contractors for construction of a Dispensary at Mavuno, a stadium and a motor-cycle (Bodaboda) shed at Witu and four (4) Social Halls, one each at Hindi, Lake Amu, Mokowe and Shangrubu. Although the projects were completed and handed over to the County Executive, they were not put to use for the benefit of the local communities.

Further, it was not possible to establish whether the County Government owns the plot of land on which Mavuno Dispensary is built as ownership documents for the land were not submitted for audit. In addition, the project was not fenced off to secure it from trespassers. Further access roads and sanitary facilities were not included in the contracted works and therefore the dispensary may not be utilized until after these are built.

In view of these anomalies, the benefits due to local communities from public funds totalling Kshs.20,565,975 invested in the projects did not materialize.

2.6 Irregular Procurement of Water Desalination Plants

2.6.1 Kiungu, Kizingitini, Ndau

During the year under review, Management, awarded contracts for the supply and installation of a five cubic meters per hour (5m³/hr) desalination plants, at Kiungu, Kizingitini and Ndau Villages at a contract sum of Kshs.39,705,696. Payments totalling Kshs.35,735,126 had been made to the contractor by the time of the audit in November, 2020. However, the project's records indicated the following anomalies:

- (i) The tender opening minutes prepared by the Tender Opening Committee were signed on 21 May, 2019, one day before the deadline for submitting tenders on 22 May, 2019. This was contrary to Section 78(3) of the Public Procurement and Asset Disposal Act, 2015 which prohibits any Tender Opening Committee from opening tenders before the deadline.
- (ii) The Bills of Quantities for the project were not made available for audit examination and therefore it was not possible to confirm the scope of the project and how it was costed.
- (iii) Although the tender evaluation report that recommended the award of the contract to the firm was dated 24 May, 2019, the firm's tender evaluation sheet was dated 11 June, 2019 which implied the evaluation was done after the tender had been

awarded. Further, the tender notification sent to the winning bidder by the Accounting Officer was dated 10 June, 2019, one day before the tender evaluation score sheet was prepared.

- (iv) In addition, an advance payment totalling Kshs.27,793,987 equivalent to 70% of the contract sum was paid to the contractor in March, 2020. The payment was made contrary to Section 147(1) of the Public Procurement and Asset Disposal Act, 2015 which only allows for payment of allowances not exceeding 20% of the price of the tender, unless under exceptional circumstances. No special reasons were cited for the advance payment.
- (v) The contract agreement signed on 4 September, 2019 set the contract period at eight (8) months to June, 2020. In addition, progress of work reports were not presented for audit and as a result, the level of the work completed could not be confirmed.
- (vi) There were no records to indicate that Management carried out environmental impact assessment studies before the project was implemented.

In view of these issues, the lawfulness and value for money on the project expected to cost Kshs.39,705,696, with Kshs.35,735,126 spent as at 30 June, 2020, could not be confirmed.

2.6.2 Desalination Plant and Generator at Mikokoni

Examination of expenditure records indicated that the Executive through the Department of Water, awarded contracts for supply, delivery and installation of a one cubic meter (1m³) per hour desalination plant, a 31KVA generator and a plant house at Mkokoni Village in Kiunga. The contract was awarded on 14 April, 2020 to one firm at a contract sum of Kshs.8,102,229. As at the time of audit in November 2020, payments made to the contractor totalled Kshs.1,359,054.

However, examination of procurement records indicated that, contrary to Section 78(11) of the Public Procurement and Assets Disposal Act, 2015, three (3) of the four (4) Tender Opening Committee members did not append their signatures to the minutes of the tender opening meeting. The law requires each member of the Committee to append his or her signature and initials to the final page of the minutes and indicate their full name and designation. In addition, there was no evidence that an environmental impact assessment had been carried out before the project was implemented.

In view of these anomalies, the validity of the contract could not be confirmed.

2.7 Opening of New Roads

The expenditure records indicated that Kshs.150,412,375 was incurred on construction of roads out of which Kshs.66,783,556 was spent on opening new roads and installing cabro works surfaces. However, the records indicated that payments to contractors totalling Kshs.42,217,688 had the following anomalies:

- i) Contracts for the opening of new ring roads at Mkomani - Nadhomi - Kizuke, were awarded to bidders whom the Tender Evaluation Committee had assessed as 'non-responsive' to the tender requirements and, further, the bidders had quoted higher prices than their competitors. No satisfactory explanation was provided by Management for the award of the contracts to unqualified, costly bidders.
- ii) Audit verification conducted in June, 2020 at Nadhomi – Kizuke, indicated that the works done covered only 4.3 kilometres instead of the six kilometres contracted.

In the circumstances, Management may have contravened Section 86(1) of the Public Procurement and Asset Disposal Act, 2015 by failing to award the contract to the lowest responsive bidders. Further value for money may not have been obtained on the public funds totalling Kshs.42,217,688 spent on the road works that were not implemented as contracted.

2.8 Construction of Sefu Tank Tower

Examination of records indicated that Management through the Department of Water, awarded a tender for construction of Sefu Tank Tower at Sefu-Sinambio Village through Request for Quotation. The contract was awarded on 13 December, 2016 at a contract sum of Kshs.1,172,441. Audit verification done in December, 2020 and examination of the inspection and acceptance certificate provided for audit confirmed that the project had been completed four (4) years earlier but had not been put to use.

As a result, no value for money was obtained on expenditure totalling Kshs.1,172,441 incurred on construction of the tank.

3.0 Irregularities in Acquisition of Other Assets

3.1 Purchase of Motor Vehicles and Other Transport Equipment

Expenditure records indicated that Management procured a heavy duty utility motor vehicle from the franchise owner at a contract sum of Kshs.9,900,000. However, the following irregularities were noted in respect to the expenditure:

- i) The pre-delivery inspection report was done on 28 June, 2019, eight (8) months before the vehicle was purchased on 24 February, 2020 and delivered to the County Executive on 11 March, 2020.
- ii) The notification of award was done by Chief Officer, lands on 24 April, 2019, ten (10) months before the purchase of the vehicle.
- iii) No specific contract agreement was signed between the supplier for the purchase. Contract agreement (SB/4/2016-2017) between Ministry of Transport Infrastructure, Housing and Urban Development of the National Government and the supplier signed on 23 February, 2017 was used instead although the term of the agreement had already expired.

- iv) The vehicle was not recorded in the consolidated asset register of the County Executive.

No satisfactory explanation was provided for the irregularities in procurement of the vehicle and as a result, it was not possible to confirm whether value for money was obtained on the expenditure totalling Kshs.9,900,000.

3.2 Purchase of Specialized Plant, Equipment and Machinery

As sum of Kshs.1,469,931 was spent on purchase of specialized plant, equipment and machinery during the year under review. However, examination of payment vouchers and other supporting documents indicated that the expenditure was not supported with inspection reports from the Mechanical Department. As a result, it was not possible to confirm whether the equipment was supplied in accordance with the terms of the respective contract agreement.

4.0 Routine Maintenance of Roads

Expenditure records indicated that Kshs.83,628,819 was spent on routine maintenance of various roads. A sum of Kshs.61,778,610 was for contracts procured in the year under review and Kshs.21,850,209 for 2018/2019. The records revealed the following unsatisfactory issues:

- i) The supplementary budget had allocated Kshs.11,950,236 and Kshs.6,151,897 for routine maintenance works for A7 Junction-Sinambio Road and Mpeketoni-Bahari Road respectively. However, the payments made totalled Kshs.14,604,165 and Kshs.5,926,221 resulting to over-expenditure of Kshs.2,653,929 and Kshs.225,676 respectively. Records to confirm that the over-expenditure was approved were not made available for audit and as a result, its validity could not be confirmed.
- ii) The procurement plan for the year under review indicated that works for routine maintenance of access roads were to be procured through open tender method. However, several roads maintenance works costing Kshs.83,628,818 were procured through Restricted Tendering Method. Management did not provide sufficient reasons for choosing the Method that restricts competition and may therefore result in high contract prices.
- iii) The contractual agreement for various routine maintenance road works totalling Kshs.83,628,819 were entered into without considering the fourteen (14) day period required by law for signing of procurement contracts after the successful bidder is notified of the tender outcome.
- iv) Some of the contracts were awarded to suppliers who were evaluated by the evaluation team as non-responsive.
- v) Some of road works project files for the road maintenance works did not contain copies of tender security and National Construction Authority (NCA) certificates.

- vi) Physical verification conducted on 15 December, 2020 on Mpeketoni-Ndambwe Road revealed that maintenance works were done on four-kilometres (4kms) instead of the contracted ten (10) kilometers. Similarly, only three and eight-tenths (3.8) kilometers of four-and-half (4.5) kilometres of Nyongoro-Chalaluma Road were maintained.

In view of the unsatisfactory way these contracts were executed, value for money may not be obtained on expenditures totalling Kshs.83,628,819 incurred thereon.

5.0 Irregularities in Compensation of Employees

5.1 High Wage Bill

The statement of receipts and payments indicates that compensation of employees expenditure for the year under review totalled Kshs.1,213,953,423 equivalent to 42% of the revenue totalling Kshs.2,878,574,228 received in the year. The ratio was in excess of the threshold of 35% prescribed in Section 25(1) of the Public Finance Management (County Governments) Regulations, 2015.

Consequently, Management breached the law on prudent use of budgetary allocations. Further, in view of limited funding, the high wage bill may have constrained the capacity of the County Executive to fund public services and uplift the welfare of the majority of the County's residents.

5.2 Insufficient Records on County Public Service Board

Records, on the Lamu County Public Service indicated that the term of the previous Board ended in July, 2019 but a new Board was appointed one year latter in June, 2020. The County Executive did not therefore, have a Board to oversee the Management of human resources processes in the financial year under review.

Further, review of records on the new Lamu County Public Service Board members indicated vital documents such as Kenya Revenue Authority Pin, copy of National Identity Card and academic certificates were not available. Further, no documentary evidence was provided to show that the positions were filled through a competitive process.

5.3 Retention of Staff Aged Over Sixty Years

Review of the County Executive's payroll data indicated seven (7) officers in service were over 61 years of age even though no records indicated that the officers had any form of disability that allowed them to be retained beyond the prescribed retirement age of 60 years. Consequently Management may have contravened Section L.5 (1) of the County Public Services Human Resources Manual of May, 2013 which sets the retirement age for County Government workers at 60 years.

6.0 Irregular Bank Accounts

The statement of assets and liabilities and Note 21A and 21B to the financial statements reflect bank balances totalling Kshs.1,363,358,281 and a cash balance totalling Kshs.665,136 as at 30 June, 2020. However, examination of the bank accounts revealed

that Management operated thirty-two (32) bank accounts out of which twelve (12) were operated at the Central Bank of Kenya whereas twenty (20) were at commercial banks and were used for the purposes listed below:

Account	Number of Accounts
Revenue Collection	5
Special Purpose	4
Hospitals and Health	6
Various Expenditure Accounts and Imprest Accounts	5
Total	20

The commercial bank accounts were operated contrary to Regulation 82(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires all County Government bank accounts to be opened at the Central Bank of Kenya except for imprest bank accounts for funding petty cash payments. Further, although Regulation 82(5) requires a copy of the authority granted to open any bank account outside the Central Bank of Kenya to be provided to the Controller of Budget and Auditor-General, Management did not comply with this requirement.

7.0 Abandoned Digital Revenue Management System

In the year 2016, Management procured a digital revenue system from three (3) firms at a total cost of Kshs.54,000,000. In June, 2020, one of the suppliers was paid Kshs.285,000 as consultation and maintenance fee. However, in the financial year under review, Management reverted back to collecting revenue manually. There were no records to explain why the electronic system was abandoned.

In addition, no reports were generated from the abandoned system and as a result, audit trails on revenue collected through the system could not be established.

In the circumstances, the County Executive may not have obtained value for money on public funds totalling Kshs.54,000,000 incurred on purchase and installation of the abandoned electronic system.

8.0 Irregular Expenditure on Council of Governors

Examination of payment vouchers and other supporting documents revealed payments for office rent totalling Kshs.1,254,883 for the Council of Governors' Liaison office located in the County. However, Section 37 of the Intergovernmental Relations Act, 2012 provides that operational expenses of the Council and other structures established under the Act shall be met from the budget of the National Government.

In the circumstance, the expenditure totalling Kshs.1,254,883 was irregular.

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

1.0 Lack of Information Communication Technology Policy

Audit review of the operational systems in the County Executive indicated that there was no documented policy on use of Information Communication Technology (ICT) during the year under review. As a result, processes to manage upgrades of all financial performance information systems and for data recovery in the event of system breakdowns were lacking.

In the circumstance, the risk of ineffective use of resources in procurement and maintenance of ICT resources, of and lack of business continuity in the event of breakdowns or other kinds of service disruptions, was high.

2.0 Irregular Placement of Internal Audit Department

Review of the operations of the Internal control systems revealed that the County Executive had established an Internal Audit unit to oversee governance mechanisms and promote transparency and accountability in management of County resources. However, the Unit was headed by an Acting Director assisted by three other internal auditors. Further, the Unit was not independent as its operations were overseen by the Accounting Officer to whom it functionally and administratively reported contrary to Regulation 55(1) and Regulation 55(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires Internal Audit Units to report to an Audit Committee.

As a result, the Unit did not have sufficient authority to oversee governance mechanisms and promote transparency and accountability in management of public resources in the County.

3.0 Failure to Appoint New Audit Committee

Records examined indicated that the term of the Audit Committee expired in the previous (2018/2019) financial year. However, a new Committee was not appointed thereafter. As a result, Management contravened Regulation 167 of Public Finance Management (County Governments) Regulations, 2015 which requires County Government entities to

establish Audit Committees to monitor entities' governance and accountability processes as well as internal control and risk management systems.

In the circumstance, there was high risk of ineffective oversight and governance in the County Executive.

4.0 Lack of Risk Management Policy

Audit review of Management's handling of risk indicated that the County Executive had not established and documented a risk management policy and framework as required by the Institutional Risk Management Framework (IRMRF) prescribed in National Treasury Circular No 3/2009 of 23 February, 2009. As a result, means to identify, assess, evaluate and mitigate operational and other risks facing the County Executive were inadequate.

5.0 Failure to Maintain a Fixed Assets Register

Annex 5 to the financial statements includes a summary of fixed assets which indicates that the County Executive owned assets valued at Kshs.1,709,112,175 as at 30 June, 2020. However, contrary to Section 149(2) of the Public Finance Management Act, 2012 and Regulation 136(I) of the Public Finance Management (County Governments) Regulations, 2015, Management did not maintain a fixed asset register. This omission was previously highlighted in the audit report for the previous year.

No satisfactory explanation was provided by Management for the failure to observe the law on management of public assets.

6.0 Use of Manual Payroll

In addition to the Integrated Payroll and Personnel Database (IPPD) system, Management also maintained manual payrolls in excel spreadsheets. A review of the payrolls for the month of June, 2020 indicated that salaries for forty (40) employees were paid through the manual payroll. No reason was provided by Management why the employees were not paid through IPPD system established for payment of salaries to all public servants in Kenya.

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 the sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive.

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 financial reporting process, reviewing the effectiveness of how the County Executive 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 Management.
- Conclude on the appropriateness of 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

10 November, 2021

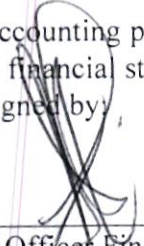
Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020


7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019-2020	2018-2019
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	2,372,104,200	3,548,200,000
Proceeds from Domestic and Foreign Grants	2	287,436,529	203,295,494
Transfers from Other Government Entities	3	110,127,346	95,872,049
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	108,906,153	73,222,437
Returned CRF issues	10	-	-
TOTAL RECEIPTS		2,878,574,228	3,920,589,980
PAYMENTS			
Compensation of Employees	11	1,213,953,423	1,083,706,712
Use of goods and services	12	706,913,890	698,569,368
Subsidies	13	-	-
Transfers to Other Government Units	14	531,731,639	535,517,310
Other grants and transfers	15	170,042,900	147,544,084
Social Security Benefits	16	30,628,305	23,881,744
Acquisition of Assets	17	447,008,111	382,746,356
Finance Costs, including Loan Interest	18	274,912	40,283,692
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	1,920,000	4,000,000
TOTAL PAYMENTS		3,102,473,180	2,916,249,266
SURPLUS/DEFICIT		(223,898,952)	1,004,340,713

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **19th January, 2021** and signed by:


 Chief Officer Finance
 Name: Fatma Said Abdalla



 Head of Accounting Services
 Name: Salma Omar Ahmed
 ICPAK Member No: 15009


Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

7.2. STATEMENT OF ASSETS AND LIABILITIES

		2019-2020	2018-2019
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,363,358,281	1,591,821,328
Cash Balances	21B	665,136	531,028
Total Cash and cash equivalent		<u>1,364,023,417</u>	<u>1,592,352,356</u>
Accounts receivables – Outstanding Imprests	22	1,074,400	2,534,700
TOTAL FINANCIAL ASSETS		<u>1,365,097,817</u>	<u>1,594,887,056</u>
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	70,880,743	76,771,029
NET FINANCIAL ASSETS		<u>1,294,217,074</u>	<u>1,518,116,027</u>
REPRESENTED BY			
Fund balance b/fwd	24	1,518,116,026	513,775,314
Prior year adjustments	25	-	-
Surplus/Deficit for the year		(223,898,952)	1,004,340,713
NET FINANCIAL POSITION		<u>1,294,217,074</u>	<u>1,518,116,027</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **19th January, 2021** and signed by:


 Chief Officer Finance
 Name: Fatma Said Abdalla


 Head of Accounting Services
 Name: Salma Omar Ahmed
 ICPAK Member No: 15009

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020


7.3. STATEMENT OF CASH FLOWS

		2019-2020	2018-2019
	Notes	KShs	KShs
Receipts from operating income			
Exchequer Releases	1	2,372,104,200	3,548,200,000
Proceeds from Domestic and Foreign Grants	2	287,436,529	203,295,494
Transfers from Other Government Entities	3	110,127,346	95,872,049
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	108,906,153	73,222,437
Returned CRF issues	10	-	-
		<u>2,878,574,228</u>	<u>3,920,589,980</u>
Payments for operating expenses			
Compensation of Employees	11	(1,213,953,423)	(1,083,706,712)
Use of goods and services	12	(706,913,890)	(698,569,368)
Subsidies	13	-	-
Transfers to Other Government Units	14	(531,731,639)	(535,517,310)
Other grants and transfers	15	(170,042,900)	(147,544,084)
Social Security Benefits	16	(30,628,305)	(23,881,744)
Finance Costs, including Loan Interest	18	(274,912)	(40,283,692)
Other Payments	20	(1,920,000)	(4,000,000)
		<u>(2,655,465,069)</u>	<u>(2,533,502,911)</u>
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (Outstanding Imprest)	26	1,460,300	(745,617)
Increase/(Decrease) in Accounts Payable: (Deposits and Retention)	27	(5,890,287)	20,418,290
Other Adjustments	28	-	-
Total Adjustment		<u>(4,429,987)</u>	<u>19,672,673</u>
Net cash flow from operating activities		<u>218,679,172</u>	<u>1,406,759,742</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(447,008,111)	(382,746,356)
Net cash flows from Investing Activities		<u>(447,008,111)</u>	<u>(382,746,356)</u>
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		<u>-</u>	<u>-</u>


Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

NET INCREASE IN CASH AND CASH EQUIVALENT		(228,328,939)	1,024,013,386
Cash and cash equivalents at BEGINNING of the year	21	1,592,352,356	568,338,970
Cash and cash equivalents at END of the year	24	1,364,023,417	1,592,352,356

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **19th January, 2021** and signed by:



Chief Officer Finance
Name: Fatma Said Abdalla



Head of Accounting Services
Name: Salma Omar Ahmed
ICPAK Member No: 15009

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

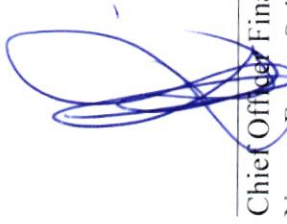
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a+b	d	e = c-d	f = d/c %
RECEIPTS						
Exchequer releases	2,752,000,000	(156,700,000)	2,595,300,000	2,372,104,200	223,195,800	91%
Proceeds from Domestic and Foreign Grants	379,723,708	-	379,723,708	287,436,529	92,287,179	76%
Transfers from Other Government Entities	197,120,347	-	197,120,347	110,127,346	86,993,001	56%
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	500,000	100,500,000	108,906,153	(8,406,153)	108%
Return issues to CRF	112,734,906	1,350,938,070	1,463,672,976	1,463,672,976	-	100%
TOTAL	3,541,578,961	1,194,738,070	4,736,317,032	4,342,247,204	394,069,827	92%
PAYMENTS						
Compensation of Employees	1,167,164,367	60,173,610	1,227,337,977	1,213,953,423	13,384,554	99%
Use of goods and services	633,978,019	343,638,039	977,616,058	706,913,890	270,702,168	72%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	182,285,276	105,529,317	287,814,593	164,996,539	122,818,054	57%
Transfers to County Assembly	505,000,000	95,000,000	600,000,000	366,735,100	233,264,900	61%
Other grants and transfers	108,000,000	63,432,976	171,432,976	170,042,900	1,390,077	99%
Social Security Benefits	27,294,074	6,924,231	34,218,305	30,628,305	3,590,000	90%
Acquisition of Assets	907,364,425	521,119,898	1,428,484,323	447,008,111	981,476,212	31%
Finance Costs, including Loan Interest	592,800	-	592,800	274,912	317,888	46%
Other Payments	9,900,000	(1,080,000)	8,820,000	1,920,000	6,900,000	22%
TOTAL	3,541,578,961	1,194,738,071	4,736,317,032	3,102,473,180	1,633,843,852	66%
SURPLUS/(DEFICIT)				1,239,774,025	(1,239,774,025)	

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

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) *The Exchequer were under received by 9% due to COVID-19 pandemic, then later the balance they disbursed in August 2020.*
- (c) *There is also issue of late disbursement of fund from national treasury and E - procurement issues which resulted to underutilization of fund and affect implementation of expenditure.*

The entity financial statements were approved on **19th January, 2021** and signed by:


Chief Officer Finance

Name: Fatma Said Abdalla



Head of Accounting Services

Name: Salma Omar Ahmed

ICPAK Member No: 15009

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c = a+b	Actual on Comparable Basis d	Budget Utilization Difference e = c-d	% of Utilization f = d/c %
RECEIPTS						
Exchequer releases	2,020,717,483	(608,951,983)	1,411,765,500	1,255,528,441	156,237,059	89%
Proceeds from Domestic and Foreign Grants	116,652,403	-	116,652,403	87,751,417	28,900,986	75%
Transfers from Other Government Entities	2,451,034	-	2,451,034	36,458,034	(34,007,000)	1487%
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	500,000	100,500,000	108,906,153	(8,406,153)	108%
Return CRF issues	78,914,434	945,656,651	1,024,571,085	1,024,571,085	-	100%
TOTAL	2,318,735,354	337,204,668	2,655,940,022	2,513,215,130	142,724,892	95%
PAYMENTS						
Compensation of Employees	1,167,164,367	60,173,610	1,227,337,977	1,213,953,423	13,384,554	99%
Use of goods and services	464,978,019	188,601,396	653,579,415	479,328,819	174,250,596	73%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	111,838,343	9,679,480	121,517,823	25,998,654	95,519,169	21%
Transfers to County Assembly	405,000,000	-	405,000,000	291,408,900	113,591,100	72%
Other grants and transfers	108,000,000	63,432,976	171,432,976	170,042,900	1,390,077	99%
Social Security Benefits	27,294,074	6,924,231	34,218,305	30,628,305	3,590,000	90%
Acquisition of Assets	23,967,751	9,472,975	33,440,726	21,997,189	11,443,537	66%
Finance Costs, including Loan Interest	592,800	-	592,800	274,912	317,888	46%
Other Payments	9,900,000	(1,080,000)	8,820,000	1,920,000	6,900,000	22%
TOTAL	2,318,735,354	337,204,668	2,655,940,022	2,235,553,102	420,386,920	84%
SURPLUS/(DEFICIT)				277,662,028	(277,662,028)	

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

The entity financial statements were approved on **19th January, 2021** and signed by:



Chief Officer Finance
Name: Fatma Said Abdalla



Head of Accounting Services
Name: Salma Omar Ahmed
ICPAK Member No: 15009

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c = a+b	Actual on Comparable Basis d	Budget Utilization Difference e = c-d	% of Utilization f = d/c %
RECEIPTS						
Exchequer releases	731,282,518	452,251,982	1,183,534,500	1,116,575,759	66,958,741	94%
Proceeds from Domestic and Foreign Grants	263,071,305	-	263,071,305	199,685,111	63,386,194	76%
Transfers from Other Government Entities	194,669,312	-	194,669,312	73,669,312	121,000,000	38%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Return CRF issues	33,820,472	405,281,421	439,101,893	439,101,893	-	100%
TOTAL	1,222,843,607	857,533,403	2,080,377,010	1,829,032,075	251,344,934	88%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	169,000,000	155,036,643	324,036,643	227,585,070	96,451,573	70%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	70,446,933	95,849,837	166,296,770	138,997,885	27,298,885	84%
Transfer to County Assembly	100,000,000	95,000,000	195,000,000	75,326,200	119,673,800	39%
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	883,396,674	511,646,923	1,395,043,597	425,010,923	970,032,674	30%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	1,222,843,607	857,533,403	2,080,377,010	866,920,078	1,213,456,932	42%
SURPLUS/(DEFICIT)				962,111,997	(962,111,997)	

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

Comment on the above table 4.6

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

The entity financial statements were approved on **19th January, 2021** and signed by:



Chief Officer Finance

Name: Fatma Said Abdalla



Head of Accounting Services

Name: Salma Omar Ahmed

ICPAK Member No: 15009

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

BUDGET EXECUTION BY PROGRAMME AND SUB PROGRAMME - RECURRENT							
Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
COUNTY EXECUTIVE							
203003212			18,044,856	-	18,044,856	16,596,455	1,448,401
	203013210	Networking Infrastructure	18,044,856	-	18,044,856	16,596,455	1,448,401
703003212			356,778,926	48,692,812	405,471,738	325,496,464	79,975,274
	703013210	Administration Services	356,778,926	48,692,812	405,471,738	325,496,464	79,975,274
704003212			5,175,000	(1,000,000)	4,175,000	4,018,360	156,640
	704013210	Administration & Coordination of County affairs	5,175,000	(1,000,000)	4,175,000	4,018,360	156,640
		Grand Total	379,998,782	47,692,812	427,691,594	346,111,280	81,580,314
FINANCE							
711003213			71,363,733	13,875,271	85,239,004	80,557,890	4,681,114
	711013210	Administration Services	71,363,733	13,875,271	85,239,004	80,557,890	4,681,114
712003213			12,742,589	3,386,093	16,128,682	11,199,920	4,928,762

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

712053210	Public Finance & Accounting	12,742,589	3,386,093	16,128,682	11,199,920	4,928,762
	Grand Total	84,106,322	17,261,364	101,367,686	91,757,810	9,609,876
AGRICULTURE						
106003214			-	9,444,759	6,549,652	2,895,108
106013210	Administration, Planning and Monitoring & Evaluation	9,444,759	-	9,444,759	6,549,652	2,895,108
116003214		55,084,051	(800,258)	54,283,793	27,327,976	26,955,817
116013210	Agricultural Extension Research & Training	14,505,911	76,392	14,582,303	7,705,982	6,876,321
116033210	Promotion of Agro Processing & Value addition Technologies	40,578,140	(876,650)	39,701,490	19,621,994	20,079,496
201003214		52,550,654	876,650	53,427,304	50,660,322	2,766,982
201013210	Administration, Personnel & Policy Formulation	52,550,654	876,650	53,427,304	50,660,322	2,766,982
	Grand Total	117,079,464	76,392	117,155,856	84,537,949	32,617,907
LANDS						
101003215			-	24,151,163	20,748,361	3,402,802
101013210	Administration Services	24,151,163	-	24,151,163	20,748,361	3,402,802
102003215		200,000	9,900,000	10,100,000	9,900,000	200,000

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

	102033210	Land Adgudication & Regularisation	200,000	9,900,000	10,100,000	9,900,000	200,000
103003215			250,000	-	250,000	15,150	234,850
	103013210	Housing & Urban Development	250,000	-	250,000	15,150	234,850
105003215			-	-	-	-	-
	105013210	Water management, Conservation & Provision	-	-	-	-	-
		Grand Total	24,601,163	9,900,000	34,501,163	30,663,511	3,837,652
EDUCATION							
501003216			21,068,790	9,051,619	30,120,409	25,128,546	4,991,863
	501013210	Administration Services	21,068,790	9,051,619	30,120,409	25,128,546	4,991,863
502003216			162,054,400	65,017,400	227,071,800	216,294,419	10,777,381
	502013210	Promotion of Early Childhood Education	62,054,400	(2,982,600)	59,071,800	48,294,419	10,777,381
	502023210	Bursaries	100,000,000	68,000,000	168,000,000	168,000,000	-
503003216			-	259,000	259,000	-	259,000
	503013210	Village Polytechnics	-	259,000	259,000	-	259,000
		Grand Total	183,123,190	74,328,019	257,451,209	241,422,964	16,028,245
MEDICAL							
401003217							

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

				649,570,701	70,207,604	719,778,305	706,729,881	13,048,424
	401013210	Human Resource & Development		649,570,701	70,207,604	719,778,305	706,729,881	13,048,424
402003217				4,850,000	92,478,020	97,328,020	95,167,368	2,160,652
	402013210	Primary Health Care Services		-	-	-	-	-
	402043210	SP4 curative Services		4,850,000	92,478,020	97,328,020	95,167,368	2,160,652
403003217				91,704,784	5,521,480	97,226,264	51,378,932	45,847,332
	403033210	Community Health		43,660,000	(4,750,000)	38,910,000	26,734,278	12,175,722
	403043210	SP4 Preventive and Promotive Services		48,044,784	10,271,480	58,316,264	24,644,654	33,671,610
		Grand Total		746,125,485	168,207,104	914,332,589	853,276,181	61,056,408
TRADE								
301003218				10,550,893	(306,000)	10,244,893	8,520,772	1,724,121
	301013210	Administration Services		10,550,893	(306,000)	10,244,893	8,520,772	1,724,121
302003218				3,469,072	(372,690)	3,096,382	2,222,299	874,083
	302023210	Promotion & Marketing		3,469,072	(372,690)	3,096,382	2,222,299	874,083
303003218				4,498,341	(844,000)	3,654,341	3,311,403	342,938
	303013210	Trade Promotion		4,498,341	(844,000)	3,654,341	3,311,403	342,938
304003218				-				

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

	304013210	Cultural Festival			9,000,000	9,000,000	9,221,500	(221,500)
		Grand Total	18,518,306	7,477,310	25,995,616	23,275,975	2,719,641	
LIVESTOCK								
106003220	106013210	Administration, Planning and Monitoring & Evaluation	8,378,387	2,620,806	10,999,193	10,195,939	803,254	
108003220	108013210	Co-management	2,011,734	-	2,011,734	1,530,023	481,711	
109003220	109013210	Fish farming	-	-	-	-	-	
111003220	111013210	Livestock Extension Services	9,835,306	(22,870)	9,812,436	9,239,367	573,069	
112003220	112013210	Veterinary Service Management	15,531,881	(371,000)	15,160,881	14,338,362	822,519	
		Grand Total	35,757,308	2,226,936	37,984,244	35,303,691	2,680,553	
COUNTY PUBLIC SERVICE BOARD								
709003221	709013210	Administration Services	39,438,773	1,198,529	40,637,302	35,318,779	5,318,523	

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

710003221			39,438,773	1,198,529	40,637,302	35,318,779	5,318,523
	710053210	Human Resource Management and Development	4,034,000	546,018	4,580,018	2,774,498	1,805,520
		Grand Total	43,472,773	1,744,547	45,217,320	38,093,277	7,124,043
WATER							
105003223			25,916,933	1,124,516	27,041,449	21,664,316	5,377,134
	105013210	Water management, Conservation & Provision	25,916,933	1,124,516	27,041,449	21,664,316	5,377,134
		Grand Total	25,916,933	1,124,516	27,041,449	21,664,316	5,377,134
YOUTH							
101003224			8,900,400	273,332	9,173,732	5,416,090	3,757,642
	101013210	Administration Services	8,900,400	273,332	9,173,732	5,416,090	3,757,642
503003224			8,554,200	(1,300,000)	7,254,200	4,894,181	2,360,019
	503023210	Development of Sports facilities	-	1,700,000	1,700,000	1,158,500	541,500
	503043210	Youth and Sports	8,554,200	(3,000,000)	5,554,200	3,735,681	1,818,519
504003224			4,373,200	4,218,000	8,591,200	6,675,650	1,915,550
	504013210	Social Development	4,373,200	4,218,000	8,591,200	6,675,650	1,915,550

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

		Grand Total	21,827,800	3,191,332	25,019,132	16,985,921	8,033,211
PUBLIC HEALTH							
404003225							
	404013210	Waste management	9,171,614	1,429,550	10,601,164	6,839,932	3,761,232
			4,406,614	(580,000)	3,826,614	2,396,813	1,429,802
	404023210	Public Health & licencing	4,765,000	2,009,550	6,774,550	4,443,120	2,331,431
501003225			80,150,136	(4,476,840)	75,673,296	72,363,876	3,309,420
	501013210	Administration Services	80,150,136	(4,476,840)	75,673,296	72,363,876	3,309,420
		Grand Total	89,321,750	(3,047,290)	86,274,460	79,203,808	7,070,652
FISHERIES							
109003226							
	109013210	Fish farming	33,368,840	483,180	33,852,020	26,867,139	6,984,881
			33,368,840	483,180	33,852,020	26,867,139	6,984,881
		Grand Total	33,368,840	483,180	33,852,020	26,867,139	6,984,881
BUDGET							
713003227							
	713023210	Budget and Economic Planning	21,433,802	(1,484,322)	19,949,480	17,855,829	2,093,651
			21,433,802	(1,484,322)	19,949,480	17,855,829	2,093,651
		Grand Total	21,433,802	(1,484,322)	19,949,480	17,855,829	2,093,651
INFRASTRUCTURE							
101003228							

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

		Infrastructure				470,960	(470,960)
703003212			94,000,000	152,685,384	246,685,384	52,876,705	193,808,679
	703013210	Administration Services	94,000,000	152,685,384	246,685,384	52,876,705	193,808,679
		Grand Total	94,000,000	152,685,384	246,685,384	53,347,665	193,337,719
FINANCE							
712003213			-	4,100,000	4,100,000	-	4,100,000
	712053210	Public Finance & Accounting	-	4,100,000	4,100,000	-	4,100,000
		Grand Total	-	4,100,000	4,100,000	-	4,100,000
AGRICULTURE							
116003214			147,785,996	22,115,636	169,901,632	75,342,335	94,559,297
	116013210	Agricultural Extension Research & Training	22,158,635	56,882,997	79,041,632	59,379,197	19,662,435
	116033210	Promotion of Agro Processing & Value addition Technologies	112,000,000	(41,600,000)	70,400,000	-	70,400,000
	116053210	Training & Accomodation	627,361	4,372,639	5,000,000	-	5,000,000
	116083210	Provision of Relief seeds to vulnerable farmers	13,000,000	2,460,000	15,460,000	15,963,138	(503,138)
		Grand Total	147,785,996	22,115,636	169,901,632	75,342,335	94,559,297
LANDS							
102003215			49,500,000	91,146,644	140,646,644	71,580,270	69,066,374

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

10203210	Land Adjudication & Regularisation	49,500,000	91,146,644	140,646,644	71,580,270	69,066,374
	Grand Total	49,500,000	91,146,644	140,646,644	71,580,270	69,066,374
EDUCATION						
502003216		67,900,000	28,114,321	96,014,321	20,466,422	75,547,899
502013210	Promotion of Early Childhood Education	67,900,000	28,114,321	96,014,321	20,466,422	75,547,899
503003216		56,388,298	27,209,999	83,598,297	64,861,848	18,736,449
503013210	Village Polytechnics	56,388,298	27,209,999	83,598,297	64,861,848	18,736,449
	Grand Total	124,288,298	55,324,320	179,612,618	85,328,270	94,284,348
MEDICAL						
402003217		36,450,000	27,635,473	64,085,473	-	64,085,473
402023210	Hospital Services	36,450,000	27,635,473	64,085,473	-	64,085,473
403003217		132,500,000	139,655,811	272,155,811	177,287,000	94,868,811
403023210	Disease Promotion & Control	-	350,000	350,000	-	350,000
403043210	SP4 Preventive and Promotive Services	132,500,000	139,305,811	271,805,811	177,287,000	94,518,811
	Grand Total	168,950,000	167,291,284	336,241,284	177,287,000	158,954,284
TRADE						
303003218		15,000,000	12,900,000	27,900,000	22,876,329	5,023,671

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

	303013210	Trade Promotion	7,000,000	(7,000,000)	-	-	-
	303033210	Market development	8,000,000	19,900,000	27,900,000	22,876,329	5,023,671
		Grand Total	15,000,000	12,900,000	27,900,000	22,876,329	5,023,671
LIVESTOCK							
	111003220		30,000,000	(4,000,000)	26,000,000	3,277,000	22,723,000
	111013210	Livestock Extension Services	30,000,000	(4,000,000)	26,000,000	3,277,000	22,723,000
	112003220		-	17,017,253	17,017,253	5,305,244	11,712,009
	112013210	Veterinary Service Management	-	17,017,253	17,017,253	5,305,244	11,712,009
		Grand Total	30,000,000	13,017,253	43,017,253	8,582,244	34,435,009
WATER							
	105003223		118,900,000	63,772,073	182,672,073	62,714,756	119,957,317
	105013210	Water management, Conservation & Provision	118,900,000	63,772,073	182,672,073	62,714,756	119,957,317
		Grand Total	118,900,000	63,772,073	182,672,073	62,714,756	119,957,317
YOUTH							
	503003224		70,500,000	6,040,000	76,540,000	35,092,286	41,447,714
	503023210	Development of Sports facilities	70,500,000	(13,000,000)	57,500,000	16,052,286	41,447,714
	503043210	Youth and Sports	-				-

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

504003224				19,040,000	19,040,000	19,040,000	
	504013210	Social Development	37,000,000	11,256,840	48,256,840	9,756,840	38,500,000
		Grand Total	37,000,000	11,256,840	48,256,840	9,756,840	38,500,000
			107,500,000	17,296,840	124,796,840	44,849,126	79,947,714
PUBLIC HEALTH							
404003225			14,500,000	17,081,390	31,581,390	12,065,566	19,515,824
	404013210	Waste management	14,500,000	17,081,390	31,581,390	12,065,566	19,515,824
		Grand Total	14,500,000	17,081,390	31,581,390	12,065,566	19,515,824
FISHERIES							
109003226			15,500,000	21,598,203	37,098,203	12,835,960	24,262,243
	109013210	Fish farming	15,500,000	21,598,203	37,098,203	12,835,960	24,262,243
		Grand Total	15,500,000	21,598,203	37,098,203	12,835,960	24,262,243
INFRASTRUCTURE							
104003228			186,919,313	75,956,976	262,876,289	150,412,375	112,463,915
	104013210	Infrastructure Development	186,919,313	75,956,976	262,876,289	150,412,375	112,463,915
		Grand Total	186,919,313	75,956,976	262,876,289	150,412,375	112,463,915
MUNICIPALITY							
104003229			50,000,000	48,247,400	98,247,400	14,371,982	83,875,418

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

104013210	Infrastructure Development	50,000,000	48,247,400	98,247,400	14,371,982	83,875,418
	Grand Total	50,000,000	48,247,400	98,247,400	14,371,982	83,875,418
	GRAND TOTAL	1,122,843,607	762,533,403	1,885,377,010	791,593,878	1,093,783,132

(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 Lamu 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 County Government of Lamu. 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 Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

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.

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 entity.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Lamu County 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 Lamu County Executive or any other debt the County Government 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

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.

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 Lamu County Executive recognises all expenses when the event occurs and the related cash has actually been paid out by the Lamu County Executive.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

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.

Interest on borrowing

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

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.

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 Lamu County Executive 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 Government of Lamu in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Government of Lamu 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 Government of Lamu are detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

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 2020, this amounted to KShs 59,151,463 compared to KShs 64,041,426 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 2020, this amounted to KShs 11,229,280 compared to KShs 12,729,603 in prior period as indicated on Note 23.

There were no other restrictions on cash during the year

7. 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.

8. Accounts Payable

For the purposes of these financial statements, Deposits, Retentions and Gratuity held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

9. Non-current assets

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

10. Pending bills

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

11. Contingent Liabilities

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 Lamu County Executive; 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,

Lamu 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 6 of this financial statement is a register of the contingent liabilities in the year.

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Contingent Assets

Lamu 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 Lamu County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Lamu 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 2019 for the period 1st July 2019 to 30th June 2020 as required by law. There was only one supplementary budget passed in the year. A high-level assessment of the County Government of Lamu actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative figures

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

15. Subsequent events

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

16. 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.

17. Related party transactions

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

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.

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases for quarter 1	451,582,200	425,784,000
Total Exchequer Releases for quarter 2	467,154,000	674,158,000
Total Exchequer Releases for quarter 3	947,284,500	975,755,000
Total Exchequer Releases for quarter 4	506,083,500	1,472,503,000
Total	2,372,104,200	3,548,200,000

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A, B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Equitable Share for quarter 1	451,582,200	425,784,000
Total Equitable Share for quarter 2	467,154,000	674,158,000
Total Equitable Share for quarter 3	947,284,500	975,755,000
Total Equitable Share for quarter 4	506,083,500	1,472,503,000
Total	2,372,104,200	3,548,200,000

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 - 2019
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
Danida Fund			14,548,750	8,302,500
Health Sector Project (HSSP)			34,402,667	20,540,204
Village Polytechnic			41,298,298	23,563,550
Kenya Development Support Program (KDSP)			30,000,000	-
Kenya Urban Support Program			35,761,940	50,000,000
Kenya Urban Institution Grant			8,800,000	41,200,000
Kenya Climate Smart Agriculture			112,741,878	53,806,243
Kenya Agricultural Sector Support Program			9,882,997	5,882,997
Total			287,436,529	203,295,494

- (a) *Danida - The grant was received for the purpose of supplementing county health facilities.*
- (b) *HSSF - is fund special for health project which is transferred*
- (c) *Village Polytechnic - to enhance village polytechnic within the county.*
- (d) *Kenya Urban Support Program – Funds received for Development expenditure for municipality.*
- (e) *Kenya Urban Institution Grant – Funds received for recurrent 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.

(h) Kenya Devolution Support Programme – Grant received for capacity building.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers from Central government entities		
User Fees Foregone (Ministry of Health)	2,451,034	2,451,034
Fuel Levy (Kenya Road Board)	73,669,312	93,421,015
Frontlines Health Workers Allowance	20,325,000	-
COVID – 19 Grant	13,682,000	-
TOTAL	110,127,346	95,872,049

(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 establishment of rural access road.

(c) COVID-19 frontlines health workers allowance and grant to support fighting of the COVID-19 pandemic.

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
BUSINESS PERMIT	9,360,150	14,287,065
HEALTH CENTRES	51,669,962	18,190,159
TRAINING/LEARNING CENTRES	483,400	910,850
MARKET STALLS RENT	232,100	1,356,700
FRUITS & VEGETABLES/PRODUCE CESS	2,985,042	2,482,440
MEAT INSPECTION FEES	154,742	328,985
COUNCIL VEHICLES HIRE (AMS TRACTORS)	5,305,526	3,657,850
OPEN AIR MARKET FEE	1,079,296	689,690
SLAUGHTERING FEE	317,640	310,500
LIVESTOCK CESS	192,045	177,888
FISH CESS	857,420	1,593,869
STREET PARKING FEE	1,079,800	1,162,775
SALES OF FLOWERS, PLANTS, FIREWOOD, PRODUCE, ETC	168,600	194,150
WHEAT&MAIZE CESS	225,870	87,795
SEWER CONNECTION DEPOSIT	-	412,817
VETENARY	149,633	-
LOG CESS	174,100	249,800
METER RENT	3,300	5,550
SIGN BOARDS & ADVERTISEMENT FEE	2,742,970	1,214,100
PLOT SUBDIVISION	-	1,100
SAND,GRAVEL,AND BALLAST EXTRACTION FEES	1,671,407	3,674,709
FISHERIES LICENCE	115,400	552,480
LAND RATES	4,311,842	13,386,860
PUBLIC HEALTH	349,520	409,170
LAND REVENUE	17,490,280	3,383,486
HIDES AND SKINS FEE	3,900	9,000
WATER DISILATION PLANT	270,575	-
DONATIONS	1,700,000	1,350,000
SALARY COMMISION	3,593,541	-

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

Description	2019 - 2020	2018 - 2019
OTHERS MISCELLANEOUS	2,218,091	3,142,650
Total	108,906,153	73,222,437

During the year we were able to increase the revenue compared to the previous years and exceeded the target. The total revenue is inclusive of an amount Kshs 1,700,000 which was received from local donation for the support of Lamu Cultural Festival.

10. RETURNED CRF ISSUES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Basic salaries of permanent employees	494,585,073	472,694,323
Basic wages of temporary employees	33,675,365	33,234,313
Personal allowances paid as part of salary	641,959,352	564,359,087
Personal allowances paid as reimbursements	2,245,736	171,000
Compulsory national social security schemes	41,487,896	13,247,989
Total	1,213,953,423	1,083,706,712

The increase of Compensation of Employees resulted from the implementation of the third and final phase of the increase on the basic salary from SRC and new recruitment of employees mostly health workers.

12. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Utilities, supplies and services	30,413,823	26,594,476
Communication, supplies and services	12,809,916	12,508,379
Domestic travel and subsistence	87,371,618	118,068,851
Foreign travel and subsistence	698,391	6,707,000
Printing, advertising and information supplies & services	3,393,475	7,407,184
Rentals of produced assets	9,511,051	7,982,768
Training expenses	35,295,607	22,715,374
Hospitality supplies and services	33,495,381	24,852,947
Insurance costs	198,546,539	150,478,771
Specialized materials and services	135,335,271	81,963,787
Office and general supplies and services	9,940,404	12,825,999
Fuel Oil and Lubricants	48,620,955	30,781,409
Other operating expenses	85,622,345	67,001,873
Routine maintenance – vehicles and other transport equip	10,900,185	12,779,253
Routine maintenance – other assets	4,958,931	115,901,299
Total	706,913,890	698,569,368

Under Insurance cost item, the figure is inclusive of the amount paid to NHIF universal health cover

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers to County Government entities		
Current Grant to Government Agencies and Other Level of Government	24,644,654	24,297,834
Other Current Transfer and Grant	-	5,970,636
Other Capital Grant and Transfer	140,351,885	31,780,441
Transfer to County Assembly - Recurrent	291,408,900	356,921,400
Transfer to County Assembly - Development	75,326,200	116,547,000
TOTAL	531,731,639	535,517,310

Note:

The Current Grant to Government Agencies and other Level of Government these are transfer to Health Facilities in the County.

Other Capital Grant and Transfers are Transfers to Village Polytechnic, Expenditure on Climate Smart Agriculture Grant, Agriculture Sector Development Support Programme II and Transfer of Youth, Disability and Women Empowerment Fund.

15. OTHER GRANTS AND PAYMENTS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Scholarships and other educational benefits	168,000,000	126,902,554
Emergency relief and refugee assistance	2,042,900	20,641,530
Total	170,042,900	147,544,084

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Government pension and retirement benefits	30,628,305	23,881,744
Total	30,628,305	23,881,744

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

17. ACQUISITION OF ASSETS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Non- Financial Assets		
Construction of Buildings	185,309,694	35,879,140
Refurbishment of Buildings	28,080	7,381,582
Construction of Roads	150,412,375	79,230,332
Construction and Civil Works	29,153,041	2,678,336
Overhaul and Refurbishment of Construction and Civil Works	33,561,715	5,417,848
Purchase of Vehicles and Other Transport Equipment	19,190,000	24,118,000
Purchase of Household Furniture and Institutional Equipment	336,805	138,700
Purchase of Office Furniture and General Equipment	11,398,333	135,974,139
Purchase of Specialized Plant, Equipment and Machinery	1,469,931	2,470,026
Purchase of Certified Seeds, Breeding Stock and Live Animals	15,963,138	32,636,000
Rehabilitation of Civil Works	-	3,975,135
Purchase of Specialized Plant	185,000	-
Other Domestic Account Receivable	-	52,847,118
Total Acquisition of Non- Financial Assets	447,008,112	382,746,356
Financial Assets		
Total Acquisition of Financial Assets	-	-
Total Acquisition of Assets	447,008,112	382,746,356

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Housing Fund	-	40,000,000
Bank charges	274,912	283,692
Total	274,912	40,283,692

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

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total	-	-

20. OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Civil Contingency Reserves (Emergency Fund)	1,920,000	4,000,000
	1,920,000	4,000,000

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

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

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	2019 – 2020	2018 – 2019
			KShs	KShs
CBK Lamu County Revenue Fund Account A/C 1000171588	Ksh	CRF	985,846,439	1,308,029,834
CBK Lamu County Development Account A/C 1000171057	Ksh	Development	502	7,721,785
CBK Lamu County Recurrent Account A/C 1000171146	Ksh	Recurrent	4,776,276	16,181,115
CBK Lamu County Deposit Account A/C 1000242857	Ksh	Deposit	59,151,463	64,041,427
CBK Lamu County Special Purpose Account A/C 1000268263	Ksh	Special Purpose	32,510,680	9,679,483
CBK Lamu County Village Polytechnic Project A/C 1000367202	Ksh	Recurrent	-	23,563,550
CBK Kenya Devolution Support Program (KDSP) A/C 1000371242	Ksh	Recurrent	31,534,906	1,534,906
CBK Lamu County Fuel Levy Account A/C 1000247177	Ksh	Fuel Levy	14,342,851	473,552
CBK Lamu County Kenya Urban Support Program Account A/C 1000371234	Ksh	Special Purpose	35,761,940	48,247,400
CBK Kenya Climate Smart Agriculture Project Account A/C 1000365757	Ksh	Special Purpose	83,187,652	45,922,537
CBK Lamu County Urban Institution Grant Account A/C 1000419008	Ksh	Special Purpose	8,800,000	41,200,000
CBK Agriculture Sector Development Support Program II A/C 1000365765	Ksh	Special Purpose	9,882,997	11,082,997
KCB Transition Auth - Lamu County Revenue Account A/C 1140750615	Ksh	Revenue	43,001	180
KCB Standing Imprest Account A/C 1140745603	Ksh	Recurrent	-	88

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

KCB Lamu County Hospital Account A/C 1201333008	Ksh	Revenue	768	459
KCB Lamu County Salary Control Account A/C 1179132424	Ksh	Salary Control	660	65
KCB Kenya Climate Smart Agriculture Program Account A/C 1226731414	Ksh	Special Purpose	3,784,588	3,445
KCB Lamu County ASDSP II Account A/C 1240334540	Ksh	Special Purpose	7,664,700	-
KCB Medical Superintendent Lamu A/C 1211409341	Ksh	Hospital	26,229	274,011
KCB Medical Superintendent Mpeketoni A/C 1211639363	Ksh	Hospital	39,171	249,566
KCB Medical Superintendent Faza A/C 1211503658	Ksh	Hospital	82,233	6,183
KCB Mokowe Health Centre A/C 1103677756	Ksh	Hospital	184,268	363,118
KCB Witu Health Centre A/C 1104838044	Ksh	Hospital	509,861	66,660
DTB County Executive Gratuity Account A/C 0030469001	Ksh	Gratuity Account	11,729,280	12,729,603
DTB Lamu County Revenue Account 1 A/C 0222660001	Ksh	Revenue Account	328	-
DTB Lamu County Revenue Account 2 A/C 0222660002	Ksh	Revenue Account	364	-
EQUITY Lamu County Ministry of Health (KEPI) A/C 1590262213216	Ksh	Health	-	-
EQUITY Lamu County Revenue Account A/C 1590265264918	Ksh	Revenue	(373)	14,889
EQUITY Lamu County Government Salary Account A/C 1590265264437	Ksh	Salary Control	6,892	230,144
EQUITY Lamu Municipality Urban Institutional Account A/C 1590279012840	Ksh	Special Purpose	39,461,250	-
EQUITY Lamu County Kenya Urban Support Program A/C 1590279012879	Ksh	Special Purpose	33,872,538	-
Gulf Bank Lamu County Salary Account A/C 0570000501	Ksh	Salary Account	156,817	204,334
Total			1,363,358,281	1,591,821,328

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

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

21B. CASH IN HAND

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Cash in Hand – Held in domestic currency	665,136	531,028
Total	665,136	531,028

Cash in hand should also be analysed as follows:

Description	2019 – 2020	2018 - 2019
	KShs	KShs
Lamu Island	-	9,180
Main Island	164,580	131,265
County Treasury and Lamu Revenue Office (PayBill)	492,056	384,883
Other Islands (Kiunga and Pate)	8,500	5,700
Total	665,136	531,028

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprests	1,074,400	2,534,700
Total	1,074,400	2,534,700

The below is the breakdown of the outstanding imprest.

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
County Executive				
David Karanja Wilson	2019/2020	100,000	-	100,000
Abdulrahman Suleiman Mohamed	2019/2020	500,000	-	500,000
Abubakar Bakari Omar	2019/2020	30,000	-	30,000
Daniel Muchina Mwangi	2019/2020	49,400	-	49,400
Sub Total				679,400
Trade				
Ali Mohamed Fani Habib	2019/2020	395,000	-	395,000
Sub Total				395,000
Grand Total				1,074,400

23. ACCOUNTS PAYABLE

Description	2019 - 2020	2018 - 2019
	KShs	KShs
CBK Lamu County Deposit Account	59,151,463	64,041,427
DTB Lamu County Gratuity Account	11,729,280	12,729,603
Total	70,880,743	76,771,030

24. FUND BALANCE BROUGHT FORWARD

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	1,591,821,328	567,841,728
Cash in hand	531,028	497,243
Accounts Receivables	2,534,700	1,789,083
Accounts Payables	(76,771,030)	(56,352,739)
Total	1,518,116,026	513,775,314

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

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

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Total	-	-	-

26. CHANGES IN RECEIVABLES

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	2,534,700	1,789,083
Imprest issued during the year (B)	(1,074,400)	(2,534,700)
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	1,460,300	(745,617)

27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	(76,771,030)	(56,352,739)
Deposit and Retentions held during the year (B)	70,880,743	76,771,029
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	5,890,287	20,418,290

7.9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

Description	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	19,687,412	-	19,687,412
Construction of civil works	-	4,297,382	-	4,297,382
Supply of goods	-	43,012,232	-	43,012,232
Supply of services	-	100,161,050	-	100,161,050
Total	-	167,158,077	-	167,158,077

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Total	-	-	-	-

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	6,900	-	6,900
Total	-	6,900	-	6,900

4. External Assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received in cash	1,700,000	1,350,000
Total	1,700,000	1,350,000

a) External assistance relating loans and grants

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Total	-	-

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
		Kshs	Kshs
Total		-	-

c) Classes of providers of external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Multilateral donors	1,700,000	1,350,000
Total	1,700,000	1,350,000

The amount received from Donors for assisting Lamu Cultural Festival for Economic development of the county.

d) Non-monetary external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Total	-	-

N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e) Purpose and use of external assistance

Description	FY 2019/2020	FY 2018/2019
PAYMENTS MADE BY THIRD PARTIES	Ksh	Ksh
TOTAL	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

This relates to payments done directly to supplier on behalf of the county governments 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.

Classification by Source

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Total	-	-

Classification of payments made by Third Parties by Nature of expenses

Description	FY 2019/2020	FY 2018/2019
PAYMENTS MADE BY THIRD PARTIES	Ksh	Ksh
TOTAL	-	-

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

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 Government:

- 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;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Key Management Compensation (Governors, CECM & COs)	-	-
Transfers to related parties		
Transfer to the County Assembly	366,735,100	473,468,400
Transfers to other County Government Entities	184,676,840	170,902,554
Total Transfers to related parties	551,411,940	644,370,954

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

Transfers from related parties		
Transfers from the Exchequer	2,372,104,200	3,548,200,000
Transfers from MDAs	110,127,346	95,872,049
Total Transfers from related parties	2,482,231,546	3,644,072,049

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.

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 Exec. Staff Housing Fund	2019	Lamu	CO - PSM
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

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)	2019 - 2020	2018 - 2019
			KShs	KShs
KCB Transition Auth - Lamu County Revenue Account A/C 1140750615	Ksh	-	43,001	180
DTB Lamu County Revenue Account 1 A/C 0222660001	Ksh	-	328	-
DTB Lamu County Revenue Account 2 A/C 0222660002	Ksh	-	364	-
EQUITY Lamu County Revenue Account A/C 1590265264918	Ksh	-	-	14,889
Pay Bill Account	Ksh	-	492,056	384,883
Total			535,749	399,952

9. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unsupported Own Generated Receipts	The system is looked into it and make necessary amendment	Revenue Unit	Not Resolved	Awaiting discussion by senate PAIC
2.0 – 2.5	Unsupported use of Goods and Services	Make sure all supporting document are well maintain and procedure are followed	County Treasury	Resolved as Internal Control is strengthen	Awaiting discussion by senate PAIC
3.0	Unsupported Acquisition of Asset	Details of Asset are disclosed accordingly	User Department	Resolved	Awaiting discussion by senate PAIC
4.0	Unsupported Account Payable Deposits and Retentions	Ledger for Deposit and Retention it has been prepared	County Treasury	Resolved	Awaiting discussion by senate PAIC

CEC Member for Finance, budget and Economic Planning

Sign.....


Date: 19th January 2021

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/Exchequer
Exchequer Releases for quarter 1	451,582,200	5,296,875	-	-	456,879,075
Exchequer Releases for quarter 2	467,154,000	-	-	86,587,906	553,741,906
Exchequer Releases for quarter 3	947,284,500	5,296,875	-	63,764,374	1,016,345,749
Exchequer Releases for quarter 4	506,083,500	3,955,000	-	232,662,845	742,701,345
Total	2,372,104,200	14,548,750	-	383,015,126	2,769,668,075

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier	Original Amount A	Date Contracted B	Amount Paid to Date C	Outstanding Balance 2019/2020 D=A-C	Comments
Constructions of Building					
1 NDOJIBU INVESTMENT LTD	2,998,590	30/05/2020	-	2,998,590	Construction of ecd classroom and 2 door toilet at siyu
2 M/s BimSPORT Maintenance ltd	1,539,518	15.06.2020	-	1,539,518	Construction of Type 'O' Dispensary at Chalaluma
3 M/s Bilul Logistics	681,268	20.06.2019	-	681,268	Construction of incinerator at Kiunga Dispensary.
4 M/s Open Yard Developers	128,180	14.06.2019	-	128,180	Construction of delivery Unit at Muhamarani.
5 M/s M'Big Company Ltd	367,919	14.06.2019	-	367,919	Construction of perimeter Wall at Mpeketoni Sub-District Hospital Phase I
6 BimSPORT Maintenance Agency	10,375,053	02.06.2020	-	10,375,053	Provision of Renovation of existing building of maternity wing at Mpeketoni Sub-County Hospital
7 ROBCONSULT DESIGN SERVICES LTD	127,681	23/06/2020	-	127,681	Construction of workshop at mpeketoni politechnic

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

8	ROBCONSULT DESIGN SERVICES LTD	327,991	23/06/2020	-	327,991	Construction of workshop at mpeketoni politechnic
9	DAMUNYU GENERAL SUPPLY	232,974	20/02/2020	-	232,974	Construction of car shed at blue house mkw
10	M/S Mtwangu Gen. Suppliers Ltd	2,908,237	23.06.2020	-	2,908,237	Construction of cleansing unit/yard at Lamu Public Works offices.
	Sub Total	19,687,412			19,687,412	
Construction of Civil Works						
1	Jamalulayl Suppliers & Construction Ltd	4,297,382	30/06/2020	-	4,297,382	Construction of Witu weighbridge
	Sub Total	4,297,382			4,297,382	
Supply of Goods						
1	Mtwangu General Supplies	733,450	30/06/2020	-	733,450	Purchase of uniform
2	Yusuf Al-Burhan	1,524,000	30/06/2020	-	1,524,000	Purchase of Equipment
3	central fuel	286,600	30/06/2020	-	286,600	Purchase spare parts
4	central fuel	1,507,500	30/06/2020	-	1,507,500	Purchase spare parts
5	central fuel	845,325	30/06/2020	-	845,325	Purchase spare parts
6	central fuel	675,977	30/06/2020	-	675,977	Purchase spare parts

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

7	central fuel	1,154,300	30/06/2020	-	1,154,300	Spare parts
8	central fuel	835,472	30/06/2020	-	835,472	Spare parts
9	Marwaa General	133,700	30/06/2020	-	133,700	General office
10	Marwaa General	165,700	30/06/2020	-	165,700	General office
11	Maj Trading	106,150	30/06/2020	-	106,150	General office
12	Central fuel	390,000	30/06/2020	-	390,000	Fuel
13	Central fuel	375,000	30/06/2020	-	375,000	Fuel
14	Central fuel	187,500	30/06/2020	-	187,500	Fuel
15	Central fuel	500,000	30/06/2020	-	500,000	Fuel
16	central fuel	236,190	30/06/2020	-	236,190	Spare parts
17	central fuel	169,900	30/06/2020	-	169,900	Spare parts
18	central fuel	830,900	30/06/2020	-	830,900	Spare parts
19	seaside	149,900	30/06/2020	-	149,900	Spare parts
20	Lamu Destination	45,000	30/06/2020	-	45,000	Supply of water dispensers
21	Central Fuels & Lubricants	811,460	30/06/2020	-	811,460	Supply of petrol

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

22	Central Fuels & Lubricants	145,000	30/06/2020	-	145,000	Supply of diesel
23	Central Fuels & Lubricants	956,500	30/06/2020	-	956,500	Supply of fuel and lubricants
24	Emirates Printing & Advertising	122,000	30/06/2020	-	122,000	Printing of banners and roll up banners
25	Bin Affan General Suppliers	431,750	30/06/2020	-	431,750	Printing of T-shirts, shirts and Hijabs
26	Bin Affan General Suppliers	251,900	30/06/2020	-	251,900	Supply and delivery of tonners
27	Amu Water	52,600	30/06/2020	-	52,600	Supply of drinking water
28	Amu Water	132,000	30/06/2020	-	132,000	Supply of Drinking water
29	Super Service Enterprises	334,000	30/06/2020	-	334,000	Supply and delivery of Laptop and tonners
30	Abuzahi General Suppliers	10,920	30/06/2020	-	10,920	Supply of milk
31	CENTRAL FUEL AND LUBRICANT	1,022,000	30/06/2020	-	1,022,000	Supply of fuel
32	CENTRAL FUEL AND LUBRICANT	1,843,250	30/06/2020	-	1,843,250	Supply of fuel
33	CENTRAL FUEL AND LUBRICANTS	514,500	30/06/2020	-	514,500	Gasoline, petrol, fuel oil and diesel fuel
34	CENTRAL FUEL AND LUBRICANT	396,835	28/06/2020	-	396,835	Purchase of fuel
35	Central Fuel & Lubricant	412,000	09.04.2020	-	412,000	Payable for the supply of fuel

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

36	Central Fuel & Lubricant	210,000	23.06.2020	-	210,000	Supply of tubes and tyres for 05CA 028A
37	Kawthar Investment Ltd	4,447,936	23.06.2020	-	4,447,936	Payment for supplying laundry machine, installation,(Extra spin) washer at Mpeketoni sub-county hospital.
38	Central Fuel & Lubricant	342,500	02.04.2020	-	342,500	Payable for the supply of fuel
39	Mission for Essential Drugs and Supplies.	49,000	14.06.2019	-	49,000	Payment for the goods supplied to Lamu County Hospital
40	M/s Reco Enterprises Ltd	650,000	26.06.2019	-	650,000	Payment for the supply of tyres with tubes supplied to Lamu County Hospital
41	Central fuel & Lubricant	525,000	07.04.2020	-	525,000	Payable for supply of petrol & Diesel
42	Al-Raidy Store	273,000	10.12.2018	-	273,000	Payment for fuel supplied to Hospital vides.
43	Bidaya Traders	555,500	17.09.2019	-	555,500	Supply of tonners, Modems and cable to Lamu County Dept of Health(NHIF)
44	M/s New Chato Enterprises	99,975	24.06.2019	-	99,975	Payment for the goods supplied to Lamu County
45	Mkumbi Construction Company Ltd	406,940	27.12.2019	-	406,940	Payable for the supply of food staffs
46	Stanley .G.Muthuri Enterprises	429,175	27.12.2019	-	429,175	Payable for the supply of food for patients

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

47	M/s Stanley.G.Muthuri	505,080	23.06.2020	-	505,080	Supply of food to Lamu County Hospital
48	M/s Stanley.G.Muthuri Enterprises.	18,320	26.06.2019	-	18,320	Payment made while supplying food items to Faza Sub County Hospital
49	M/s Damunyu General Supply	741,272	30.05.2019	-	741,272	Payment for of food supplied to Mpeketoni Sub County Hospital and Lamu County Hospital
50	M/s An.Noor Hardware	31,490	23.04.2019	-	31,490	Supply of sanitary materials
51	Central Fuel & Lubricant	966,500	19.06.2020	-	966,500	Payable for the supply of fuel
52	Seaside Motors Ltd	847,550	29.06.2020	-	847,550	Supply of motor vehicle spare parts
53	Angelica Medical Supplies Ltd	712,200	26.06.2020	-	712,200	Supply of renal consumables
54	Total Hospital Solutions	5,000,000	25.06.2020	-	5,000,000	Supply, delivery and installation of vaccine fridges
55	Thamra Solutions Ltd	699,300	25.06.2020	-	699,300	Supply of laptops
56	central fuel	50,500	30/06/2020	-	50,500	Supply of Fuel
57	central fuel	101,417	30/06/2020	-	101,417	Supply of fuel
58	central fuel	98,800	30/06/2020	-	98,800	Supply of fuel
59	Tanweer general supply	103,825	30/06/2020	-	103,825	Supply of stationeries

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

60	MARWAA GENERAL SUPPLIER	2,342,300	30/06/2020	-	2,342,300	Supply and delivery of veterinary drugs po 226
61	MARWAA GENERAL SUPPLIER	133,700	18/06/2020	-	133,700	Supply of office stationery
62	MAJ TRADING LTD	106,150	18/06/2020	-	106,150	Supply of tonners
63	CENTRAL FUEL AND LUBRICANT	123,000	18/06/2020	-	123,000	Supply of fuel
64	RATHMAN ENTERPRISE	55,975	12/5/2020	-	55,975	Supply of sanitary and cleaning materials
65	MANI BOOKSTORE	36,000	10/6/2020	-	36,000	Supply of tonners
66	JOROWACHU GENERAL SUPPLIER	80,000	25/06/2020	-	80,000	Supply of desktop computer
67	TANEEM GENERAL SUPPLIER	36,000	30/05/2019	-	36,000	Supply of dispensed drinking water
68	AL-Ready Store	187,000	24/1/2019	-	187,000	Being payment for supply of fuel
69	Saary general Supplies	187,000	14/2/2019	-	187,000	Being payment for supply of fuel
70	Central Fuel & Lubricants	262,480	27/2/2019	-	262,480	Being payment for supply of fuel
71	Mulachake	837,520	2015	-	837,520	Supply and Installation of solar pumping system at Sefu borehole.
72	M/s Yusuf Al-Burhan	553,000	2018	-	553,000	Office furniture

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

73	Davids & Shirtliff	53,778	27/9/2019	-	53,778	Generator hypersperse sealed battery
74	Davids & Shirtliff	174,500	8/7/2019	-	174,500	Purchase of water pumps
75	Ishakani Enterprises	446,550	30.06.2020	-	446,550	Supply of stationery
76	CENTRAL FUEL AND LUBRICANT	487,500	30/06/2020	-	487,500	Supply of fuels
77	RATHMAN ENTERPRISES	272,720	30/06/2020	-	272,720	Supply of tonners
78	CENTRAL FUEL AND LUBRICANT	482,500	16/06/2020	-	482,500	Supply of fuel
	Sub Total	43,012,232			43,012,232	
Supply of Services						
1	Nation Media	172,840	30/06/2020	-	172,840	Advert
2	Nation Media	172,480	30/06/2020	-	172,480	Dsa
3	Postal Corporation	155,403	30/06/2020	-	155,403	Rental box
4	Janruffy Universersal Traders	84,000	30/06/2020	-	84,000	Cleaning Bahari ward Nov 2019-Feb 2020
5	Janruffy Universersal Traders	21,000	30/06/2020	-	21,000	Cleaning Bahari ward May 2019
6	Janruffy Universersal Traders	21,000	30/06/2020	-	21,000	Cleaning Bahari ward June 2019
7	Janruffy Universersal Traders	21,000	30/06/2020	-	21,000	Cleaning Bahari ward july 2019

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

8	Janruffy Universal Traders	42,000	30/06/2020	-	42,000	Cleaning Bahari ward Aug & sept 2019
9	Janruffy Universal Traders	21,000	30/06/2020	-	21,000	Cleaning Bahari ward Oct 2019
10	Zippytech Enterprises	21,000	30/06/2020	-	21,000	Cleaning Mkunumbi ward March 2019
11	Zippytech Enterprises	21,000	30/06/2020	-	21,000	Cleaning Mkunumbi ward April 2019
12	Zippytech Enterprises	21,000	30/06/2020	-	21,000	Cleaning Mkunumbi ward MAY 2019
13	Zippytech Enterprises	21,000	30/06/2020	-	21,000	Cleaning Mkunumbi ward June 2019
14	Zippytech Enterprises	63,000	30/06/2020	-	63,000	Cleaning Mkunumbi ward July - sept 2019
15	Zippytech Enterprises	21,000	30/06/2020	-	21,000	Cleaning Mkunumbi ward Oct 2019
16	Zippytech Enterprises	84,000	30/06/2020	-	84,000	Cleaning Mkunumbi ward nov 2019 to february 2020
17	Lexford investment	21,000	30/06/2020	-	21,000	Cleaning Hongwe ward april 2019
18	Lexford investment	21,000	30/06/2020	-	21,000	Cleaning Hongwe ward may 2019
19	Lexford investment	21,000	30/06/2020	-	21,000	Cleaning Hongwe ward june 2019
20	Lexford investment	63,000	30/06/2020	-	63,000	Cleaning Hongwe ward July to sept 2019
21	Lexford investment	21,000	30/06/2020	-	21,000	Cleaning Hongwe ward October 2019

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

22	Lexford investment	21,000	30/06/2020	-	21,000	Cleaning Hongwe ward November 2018
23	Lexford investment	84,000	30/06/2020	-	84,000	Cleaning Hongwe ward nov 2019 to february 2020
24	Lamu Destination	256,000	30/06/2020	-	256,000	Conference
25	Gravity Security	224,000	30/06/2020	-	224,000	May security
26	Gravity Security	224,000	30/06/2020	-	224,000	April security
27	Nation Media	348,000	30/06/2020	-	348,000	Advert
28	Baraka travel	141,089	30/06/2020	-	141,089	Airticket
29	Baraka travel	135,720	30/06/2020	-	135,720	Airticket
30	Baraka travel	119,079	30/06/2020	-	119,079	Airticket
31	Asya Mohamed	66,000	30/06/2020	-	66,000	Shela rent
32	Mohamed Obo	264,000	30/06/2020	-	264,000	DG's rent
33	Council of Governors	334,636	30/06/2020	-	334,636	Renta Liason office
34	Resolution Health	-	30/06/2020	-	-	M/v insurance
35	Shimashy travels	-	30/06/2020	-	-	Travel
36	Creasestream enterprises	4,707,312	30/06/2020	-	4,707,312	Renovation of building
37	Adequate Bookstore & Professional Services	333,335	30/06/2020	-	333,335	Provision of printing services

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

38	Sycom Africa Limited	4,855,627	30/06/2020	-	4,855,627	Repair & maintenance of POS devices
39	Mombasa Beach Hotel	374,500	30/06/2020	-	374,500	Provision of conference facilities
40	SPARTIAL MILESTONE (K) LTD	5,940,000	30/06/2020	-	5,940,000	Mikinduni farms consultancy service and regularization
41	SPARTIAL MILESTONE (K) LTD	4,120,320	30/06/2020	-	4,120,320	Hidabu informal settlement consultancy services for survey and regularization
42	GEOSURV SYSTEM LIMITED	4,987,690	30/06/2020	-	4,987,690	Basuba village consultancy service for survey and regularization
43	SPARTIAL MILESTONE (K) LTD	5,233,920	30/06/2020	-	5,233,920	Kiongwe consultancy services
44	GEOSURV SYSTEM LIMITED	6,984,740	30/06/2020	-	6,984,740	Baraka trading centre consultancy for survey and regul
45	SPARTIAL MILESTONE (K) LTD	4,029,840	30/06/2020	-	4,029,840	Kiziwa cha paka consultancy services for survey and regularization

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

46	SPARTIAL MILESTONE (K) LTD	9,201,120	30/06/2020	-	9,201,120	Kiongwe phase ii consultancy service
47	GEOACRE SURVSEY	7,982,000	30/06/2020	-	7,982,000	Mararani consultancy service
48	GEOACRE SURVSEY	3,102,573	30/06/2020	-	3,102,573	Muhamarani consultancy services
49	GEOACRE SURVSEY	1,884,573	30/06/2020	-	1,884,573	Hongwe consultancy services
50	GEOACRE SURVSEY	4,076,973	30/06/2020	-	4,076,973	Hindi consultancy services
51	GEOFLEX CONSULTANCY	8,131,022	30/06/2020	-	8,131,022	Kiwayuu consultancy services
52	GB SECURITY	128,000	30/06/2020	-	128,000	Security at lamu vocational
53	SEA SIDE MOTORS LTD	1,052,500	28/06/2020	-	1,052,500	Repair and maintenance of vehicle 017a
54	Central Fuel & Lubricants	370,150	23.06.2020	-	370,150	Payable to a supplier for the repair and service for GK A544P Prado Toyota
55	Fatmorashid Enterprises	96,000	20.06.2019	-	96,000	Payment of provision of cleaning services at Faza Sub County Hospital

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

56	Fatmorashid Enterprises	240,000	20.06.2019	-	240,000	Provision services and security guard at Lamu County Hospital and Faza Sub-County Hospital
57	M/s Total Hospital Solution Ltd.	350,000	25.01.2019	-	350,000	Payment for the service – repair of theatre oxygen plant at Lamu County Hospital Theatre.
58	Lake Kenyatta Agricultural Training Centre	156,000	06.04.2019	-	156,000	Payment for charges for conference hall
59	Transguard Security	256,000	08.11.2019	-	256,000	Payment for the services for security guards at Witu Health Centre
60	Transguard Security Services	128,000	30.06.2019	-	128,000	Payment for services rendered by the security guard at Witu Health Centre
61	Rocek Company Limited	960,000	15.11.2019	-	960,000	Payment for Cleaners at King Fahd Hospital
62	M/s Gravity Security services Ltd	128,000	24.06.2019	-	128,000	Cost of security service provide to Mpeketoni Sub-County Hospital and Mokowe Health centre dated June,2019

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

	Gravity Security Services Ltd	128,000	19.06.2019		128,000	Payment for services rendered by security guards at Mpeketoni Sub-County Hospital and Mokowe Health Centre dated May,2019
63				-		
64	Philips East Africa Limited	139,200	17.09.2019		139,200	Payable to the services carried out.
65	M/s Fatmorashid Enterprises	384,000	15.11.2019		384,000	Payable for cleaning services at Faza sub county hospital
66	M/s Fatmorashid Enterprises	960,000	15.11.2019		960,000	Payable for security guard service at Faza sub-county hospital and King Fahd Hospital
67	Transguard Security Service ltd	64,000	15.11.2019		64,000	Payment for the security guard service at witu health centre.
68	Jonka Enterprises	283,000	02.07.2019		283,000	Service of motor vehicle
69	Jonka Enterprises	168,000	30.06.2019		168,000	Service of motor vehicle
70	Seaside Motors Ltd	996,400			996,400	Repair of ambulance boat
71	Perfection Solutions Limited	103,000	25.06.2020		103,000	Repair and maintenance of printer and photocopier
72	Msafini Hotel	343,000	26.10.2019		343,000	Provision of accommodation
73	Mangrove restaurant	46,250	24.06.2019		46,250	

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

74	Mahrus	1,635,000	23.09.2019	-	1,635,000	Provision for supply of catering service for new staffs while on induction
75	KHALIL AND COMPANY LTD	8,440,090	30/06/2020	-	8,440,090	Construction of nagele auction yard po 671149
76	POSTAL CORPORATION OF KENYA	46,260	30/06/2020	-	46,260	Rental fees for the box 267
77	NATIONAL MUSEUM OF KENYA	480,000	23/04/2020	-	480,000	Rent jan - jun 2020
78	NATION MEDIA LTD	213,180	26/06/2020	-	213,180	Advertisement of vacancy
79	NATION MEDIA LTD	213,180	26/06/2020	-	213,180	Cancellation of job advert
80	MALINDI PEARL HOTEL	100,000	23/06/2020	-	100,000	Provision of confrence facility for induction programme
81	JUMUIYA YA COUNTY ZA PWANI	50,000	5/2/2020	-	50,000	Confrence facility charges
82	Dauids & Shirtliff	1,068,962	9/1/2018	-	1,068,962	Being payment for repair and servicing of generator at Kizingitini
83	Dauids & Shirtliff	320,392	14/04/2018	-	320,392	Repairing of RO plant system in Ndau
84	Standard Group	68,440	5/5/2020	-	68,440	Advertisement

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

85	The Star publication	68,064	6/6/2020	-	68,064	Advertisement
86	Nation Media	180,120	23/06/2020	-	180,120	Advertisement
87	Nation Media	86,640	16/06/2020	-	86,640	Advertisement
88	KENYA SAFARI LODGE AND HOTELS (MSA BEACH)	203,430	15/06/2020	-	203,430	Provision of confrence facility for buffet lunch, tea, water and snacks
89	KENYA SAFARI LODGE AND HOTELS (MSA BEACH)	15,000	15/06/2020	-	15,000	Provision of confrence facility for buffet lunch, tea, water and snacks
90	Suheila Ali Abdalla	220,000	30/06/2020	-	220,000	Payment of Rent
Sub Total		100,161,050		-	100,161,050	
Grand Total		167,158,077		-	167,158,077	

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Senior Management							
Sub-Total							
Middle Management							
Sub-Total							
Union sable Employees							
Sub-Total							
Others (<i>specify</i>)							
Sub-Total							
Grand Total							

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1. NHIF	Deduction	750	June 2020	-	750		
2. NSSF	Deduction	1,200	June 2020	-	1,200		
3. NHIF	Deduction	1,500	June 2020	-	1,500		
4. NSSF	Deduction	1,200	June 2020	-	1,200		
5. NHIF	Deduction	2,250	June 2020	-	2,250		
Sub-Total		6,900			6,900		
Amounts due to County Govt Entities							
Sub-Total							
Amounts due to Third Parties							
Sub-Total							
Sub-Total							
Grand Total		6,900			6,900		

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Buildings and structures	1,109,541,979	185,309,694	-	-	1,294,851,673
Transport equipment	56,715,796	19,190,000	-	-	75,905,796
Office equipment, furniture and fittings	198,700,065	11,398,333	-	-	210,098,398
Machinery and Equipment	93,296,939	1,469,931	-	-	94,766,870
Biological assets	17,526,300	15,963,138	-	-	33,489,438
Total	1,475,781,079	233,331,096	-	-	1,709,112,175

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 6 – INTER-ENTITY TRANSFERS

No.	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount Transferred Kshs	Amount Confirmed as Received KShs	Diff.	Explanation
1	County Assembly of Lamu	66,783,400	91,654,000	56,943,900	151,353,800	366,735,100	366,735,100	-	-
2	Lamu County Bursary Fund	-	168,000,000	-	-	168,000,000	168,000,000	-	-
3	Lamu County Emergency Fund	-	-	-	1,920,000	1,920,000	1,920,000	-	-
4	Lamu County Gender and Social Dev. Fund	-	-	-	4,756,840	4,756,840	4,756,840	-	-
5	Lamu County Youth Development Fund	-	-	-	5,000,000	5,000,000	5,000,000	-	-
6	Lamu County Persons with Disabilities Fund	-	-	-	5,000,000	5,000,000	5,000,000	-	-
	Total	66,783,400	259,654,000	56,943,900	168,030,640	551,411,940	551,411,940	-	-

Director of Finance
 County Executive



Director of Finance
 County Assembly/Fund/Project



(NB: This appendix must be agreed and signed by the issuing and receiving party)

ANNEX 7 - CONTINGENT LIABILITIES REGISTER

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

ANNEX 8 – BANK RECONCILIATION/FO 30 REPORT

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

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

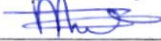
STATION: LAMU COUNTY


	Sh		Sh		Sh
Balance as per bank statement					9,882,997.00
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		:			-
					9,882,997.00


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


Designation


Date


Checked by:

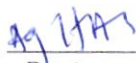

Signature


Designation


Date

Approved by:


Signature


Designation


Date

LAMU COUNTY CLIMATE SMART 1000365757

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					33,085,141.25
Less:-					
1 Payments in cash book not in bank statement (Unrepresented Cheques)	:				2,249,205.85
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	:				52,351,717.00
					83,187,652.40

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

Ace
Designation

15/07/2020
Date

Checked by:

Signature

Designation

15/07/2020
Date

Approved by:

Signature

AGITAS
Designation

15/07/2020
Date

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-20	NOTHERNCITY INVESTMENT LTD	981,205.85	01-07-20
30-06-20	CENTRAL FUEL AND LUBRICANT	486,861.40	07-07-20
30-06-20	WHT	28,638.60	06-07-20
30-06-20	CENTRAL FUEL AND LUBRICANT	710,694.85	07-07-20
30-06-20	WHT	41,805.15	06-07-20
		2,249,205.85	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-20	EXCHEQUER ISSUE	52,351,717.00	03-07-20
		52,351,717.00	

LAMU COUNTY DEPOSIT A/C 1000242857-CBK

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					40,486,148.55
Less:-					
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques)</i>		:			1,545,724.70
2 <i>Receipts in bank statement not recorded in cash book</i>		:			
Add:-					-
3 <i>Payments in bank statement not in cash book</i>		:			-
4 <i>Receipts in cash book not recorded in bank statement</i>		:			20,211,038.70
					59,151,462.55

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

ACC
Designation

15/06/20
Date

Checked by:

[Signature]
Signature

A
Designation

15/06/20
Date

Approved by:

[Signature]
Signature

AG HAK
Designation

15/06/20
Date

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

JUNE 2020 SCHEDULE
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-20	SUPERSERV LIMITED	196,971.50	07-07-20
30-06-20	ndojibu investment ltd	143,719.40	07-07-20
30-06-20	Somokhafa Agencies	739,595.95	07-07-20
30-06-20	New Horizon ltd	117,513.25	08-07-20
30-06-20	Damunyu General supply	347,924.60	14-07-20
		1,545,724.70	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

30-06-20	Damunyu General supply	67,790.40	01-07-20
30-06-20	masuud contraction	92,488.55	01-07-20
30-06-20	Mtwangu general supply	116,102.15	01-07-20
30-06-20	skylight general supply	116,750.80	01-07-20
30-06-20	skylight general supply	119,185.85	01-07-20
30-06-20	skylight general supply	123,962.45	01-07-20
30-06-20	al bakry contractors	127,799.50	01-07-20
30-06-20	al bakry contractors	206,868.60	01-07-20
30-06-20	Taneem general supply	600,000.00	01-07-20
30-06-20	Taneem general supply	1,282,132.70	01-07-20
30-06-20	Mtwangu general supply	874,565.40	02-07-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-06-20	Mulabwa Enterprise		123,774.30	03-07-20
30-06-20	Mulabwa Enterprise		249,847.75	03-07-20
30-06-20	Mpektoni planners		30,582.75	06-07-20
30-06-20	Abuzahi general supply		31,190.10	06-07-20
30-06-20	Maxpoint contractors		93,690.90	06-07-20
30-06-20	al bakry contractors		117,251.20	06-07-20
30-06-20	Mulabwa Enterprise		147,893.60	06-07-20
30-06-20	Sightways ltd		171,323.75	06-07-20
30-06-20	Elovas ltd		171,492.50	06-07-20
30-06-20	Jitokeshe enterprise		175,126.80	06-07-20
30-06-20	Elovas ltd		193,209.35	06-07-20
30-06-20	Mulabwa Enterprise		279,780.40	06-07-20
30-06-20	Mtwangu general supply		307,395.95	06-07-20
30-06-20	Mtwangu general supply		337,241.00	06-07-20
30-06-20	Mtwangu general supply		405,929.15	06-07-20
30-06-20	Tudor services		429,563.40	06-07-20
30-06-20	Danken builder		463,610.60	06-07-20
30-06-20	Mulabwa Enterprise		470,802.90	06-07-20
30-06-20	Marwaa General supply		488,066.45	06-07-20
30-06-20	Tudor services		524,474.05	06-07-20
30-06-20	Damunyu General supply		617,080.55	06-07-20
30-06-20	Taneem general supply		928,475.60	06-07-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-06-20	Marwaa General supply		3,262,899.45	06-07-20
30-06-20	Muslih Telecommunication		321,540.60	07-07-20
30-06-20	New Horizon ltd		20,996.00	13-07-20
30-06-20	Danken builder		98,937.55	13-07-20
30-06-20	ndojibu investment ltd		136,409.70	13-07-20
30-06-20	Badhi contraction		152,194.20	13-07-20
30-06-20	Tsavo Merchant		386,872.70	13-07-20
30-06-20	Inficon Contraction		498,596.10	13-07-20
30-06-20	Yuaf agency ltd		597,801.35	13-07-20
30-06-20	Yuaf agency ltd		599,398.90	13-07-20
30-06-20	Bura contractors		839,935.60	13-07-20
30-06-20	Warsan Contraction		846,121.70	13-07-20
30-06-20	al bawadi investment		978,359.40	13-07-20
30-06-20	M-craft builders ltd		985,526.00	13-07-20
			20,211,038.70	

LAMU COUNTY DEVELOPMENT ACCOUNT 1000171057

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					32,285,811.00
Less:-					
1 <i>Payments in cash book not in bank statement (Unrepresented Cheques)</i>		:			260,219,400.35
2 <i>Receipts in bank statement not recorded in cash book</i>		:			
Add:-					-
3 <i>Payments in bank statement not in cash book</i>		:			
4 <i>Receipts in cash book not recorded in bank statement</i>		:			227,934,091.00
					501.65

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

ALC
Designation

15/07/2020
Date

Checked by:

[Signature]
Signature

[Signature]
Designation

11
Date

Approved by:

[Signature]
Signature

[Signature]
Designation

1
Date

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

JUNE 2020 SCHEDULE
 PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
30-06-20	YUAF AGENCIES LTD	61	5,111,425.85	14-06-20
30-06-20	10%RETENTION		599,398.90	13-06-20
30-06-20	3%WHT		179,819.65	13-06-20
30-06-20	2%WHT		103,344.65	13-06-20
30-06-20	DAVIS & SHIRTLIFF	58	1,359,054.00	14-06-20
30-06-20	TSAVO MERCHANTS LIMITED	76	3,299,090.10	14-06-20
30-06-20	10%RETENTION		386,872.70	13-06-20
30-06-20	3%WHT		116,061.80	13-06-20
30-06-20	2%WHT		66,702.20	13-06-20
30-06-20	DAKEN BUILDERS & RENOVATORS	135 0	3,793,613.60	06-06-20
30-06-20	10%RETENTION		463,610.60	06-06-20
30-06-20	3%WHT		139,083.20	06-06-20
30-06-20	2%WHT		239,798.60	06-06-20
30-06-20	NDOJIBU INVESTMENTS LTD	97/1	1,163,245.50	14-06-20
30-06-20	10%RETENTION		136,409.70	13-06-20
30-06-20	3%WHT		40,922.90	13-06-20
30-06-20	2%WHT		23,518.90	13-06-20
30-06-20	YUAF AGENCIES LTD	60	5,097,802.75	14-06-20
30-06-20	10%RETENTION		597,801.35	13-06-20
30-06-20	3%WHT		179,340.40	13-06-20
30-06-20	2%WHT		103,069.20	13-06-20
30-06-20	MPEKETONI PLANNERS ENTERPRISES LTD	103 4	260,796.95	06-06-20
30-06-20	10%RETENTION		30,582.75	06-06-20
30-06-20	3%WHT		9,174.80	06-06-20

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

30-06-20	2%WHT		5,272.90		
30-06-20	DANKI SUPPLIES & CONSTRUCTION LTD	105	1,152,226.50		
30-06-20	2%WHT		20,214.50		
30-06-20	SIGHTWAYS LTD	55	1,460,978.10		
30-06-20	10%RETENTION		171,323.75		
30-06-20	3%WHT		51,397.15		
30-06-20	2%WHT		29,538.60		
30-06-20	ELOVAS LTD	56	1,647,609.55		
30-06-20	10%RETENTION		193,209.35		
30-06-20	3%WHT		57,962.80		
30-06-20	2%WHT		33,311.95		
30-06-20	JITOKESHE ENTERPRISES	53	1,493,408.85		
30-06-20	10%RETENTION		175,126.80		
30-06-20	3%WHT		52,538.05		
30-06-20	2%WHT		30,194.30		
30-06-20	ZAISHA ENTERPRISES LTD	96	1,962,372.40		
30-06-20	2%WHT		34,427.60		
30-06-20	ABUZAHI GEN SUPPLY	118	265,976.10		
30-06-20	10%RETENTION		31,190.10		
30-06-20	3%WHT		9,357.00		
30-06-20	2%WHT		5,377.60		
30-06-20	MULABWA ENTERPRISES	126	2,385,851.50		
30-06-20	10%RETENTION		279,780.40		
30-06-20	3%WHT		83,934.10		
30-06-20	2%WHT		48,238.00		
30-06-20	ELOVAS LTD	54	1,462,416.90		
30-06-20	10%RETENTION				

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

			171,492.50	
30-06-20	3%WHT		51,447.75	06-06-20
30-06-20	2%WHT		29,567.65	06-06-20
30-06-20	VESCON ENTERPRISES LTD	95	2,943,558.60	06-06-20
30-06-20	2%WHT		51,641.40	06-06-20
30-06-20	MAJ TRADING CENTER	103	1,948,810.35	06-06-20
30-06-20	2%WHT		34,189.65	06-06-20
30-06-20	AL BAKRY CONSTRUCTION	109 1	999,869.75	14-06-20
30-06-20	10%RETENTION		117,251.20	13-06-20
30-06-20	3%WHT		35,175.35	13-06-20
30-06-20	2%WHT		20,215.70	13-06-20
30-06-20	DAKEN BUILDERS & RENOVATORS	935	843,698.60	14-06-20
30-06-20	10%RETENTION		98,937.55	13-06-20
30-06-20	3%WHT		29,681.25	13-06-20
30-06-20	2%WHT		17,058.20	13-06-20
30-06-20	M-CRAFT BUILDER LTD	805	8,404,157.95	14-06-20
30-06-20	10%RETENTION		985,526.00	06-06-20
30-06-20	3%WHT		295,657.80	06-06-20
30-06-20	2%WHT		169,918.25	06-06-20
30-06-20	MARWAA GEN SUPPLIERS LTD	73	4,162,028.85	06-06-20
30-06-20	10%RETENTION		488,066.45	06-06-20
30-06-20	3%WHT		146,419.95	06-06-20
30-06-20	2%WHT		84,149.40	06-06-20
30-06-20	TUDOR SERVICES LTD	72	4,472,497.65	07-07-20
30-06-20	10%RETENTION		524,474.05	06-07-20
30-06-20	3%WHT		157,342.20	06-07-20
30-06-20	2%WHT		90,426.55	06-07-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-06-20	MARWAA GENERAL SUPPLIERS LTD	71	27,824,656.35	06-07-20
30-06-20	10%RETENTION		3,262,899.45	06-06-20
30-06-20	3%WHT		562,568.85	06-06-20
30-06-20	2%WHT		978,869.85	06-06-20
30-06-20	INFICON CONSTRUCTION LTD	30	4,251,821.20	14-06-20
30-06-20	10%RETENTION		498,596.10	13-06-20
30-06-20	3%WHT		149,578.85	13-06-20
30-06-20	2%WHT		85,964.85	13-06-20
30-06-20	MULAMBWA ENTERPRISES LTD	88	4,014,812.35	06-06-20
30-06-20	10%RETENTION		470,802.90	06-06-20
30-06-20	3%WHT		141,240.85	06-06-20
30-06-20	2%WHT		81,172.90	06-06-20
30-06-20	BADHI CONSTRUCUTION	15	1,245,368.25	06-06-20
30-06-20	10%RETENTION		152,194.20	06-06-20
30-06-20	3%WHT		45,658.25	06-06-20
30-06-20	2%WHT		78,721.15	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	116	3,254,656.00	06-06-20
30-06-20	5%WHT		174,464.00	06-06-20
30-06-20	2%WHT		60,160.00	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	111	5,622,072.00	06-06-20
30-06-20	5%WHT		103,920.00	06-06-20
30-06-20	2%WHT		301,368.00	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	119	2,505,912.00	06-06-20
30-06-20	5%WHT		134,328.00	06-06-20
30-06-20	2%WHT		46,320.00	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	115	2,562,176.00	06-06-20
30-06-20	5%WHT			06-06-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

			137,344.00	
30-06-20	2%WHT		47,360.00	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	110	4,972,872.00	06-06-20
30-06-20	5%WHT		266,568.00	06-06-20
30-06-20	2%WHT		91,920.00	06-06-20
30-06-20	TANEEM GEN SUPPLIERS LTD	124 8	7,597,491.65	06-06-20
30-06-20	10%RETENTION		928,475.60	06-06-20
30-06-20	3%WHT		278,542.70	06-06-20
30-06-20	2%WHT		480,246.00	06-06-20
30-06-20	MTWANGU GENERAL SUPPLY	93	943,448.30	06-06-20
30-06-20	2%WHT		16,551.70	06-06-20
30-06-20	MULAMBWA ENTERPRISES	127	1,261,175.60	14-06-20
30-06-20	10%RETENTION		147,893.60	13-06-20
30-06-20	3%WHT		44,368.10	13-06-20
30-06-20	2%WHT		25,498.90	13-06-20
30-06-20	MTWANGU GEN SUPPLIES	90	2,875,851.50	06-06-20
30-06-20	10%RETENTION		337,241.00	06-06-20
30-06-20	3%WHT		101,172.30	06-06-20
30-06-20	2%WHT		58,145.00	06-06-20
30-06-20	MTWANGU GEN SUPPLY	91	2,621,345.35	06-06-20
30-06-20	10%RETENTION		307,395.95	06-06-20
30-06-20	3%WHT		92,218.80	06-06-20
30-06-20	2%WHT		52,999.30	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	113	7,134,708.00	06-06-20
30-06-20	5%WHT		382,452.00	06-06-20
30-06-20	2%WHT		131,880.00	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	118	3,693,724.15	06-06-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-06-20	5%WHT		198,000.00	06-06-20
30-06-20	2%WHT		68,275.85	06-06-20
30-06-20	MUSLIH TELECOMMUNCT LTD	139 3	2,631,089.10	07-07-20
30-06-20	10%RETENTION		96,462.20	06-07-20
30-06-20	3%WHT		166,314.10	06-07-20
30-06-20	2%WHT		321,540.60	06-07-20
30-06-20	SIMLAW SEEDS CO LTD	141	11,428,138.60	07-07-20
30-06-20	MULAMBWA ENT	120	2,130,598.30	06-06-20
30-06-20	10%RETENTION		249,847.75	06-06-20
30-06-20	3%WHT		74,954.35	06-06-20
30-06-20	2%WHT		43,077.20	06-06-20
30-06-20	LAMU COUNTY DISABILITY FUND	83	5,000,000.00	06-06-20
30-06-20	MULAMBWA ENT	125	1,055,496.20	06-06-20
30-06-20	10%RETENTION		123,774.30	06-06-20
30-06-20	3%WHT		37,132.30	06-06-20
30-06-20	2%WHT		21,340.40	06-06-20
30-06-20	MAXPOINT CONST LTD	87	798,957.25	02-07-20
30-06-20	10%RETENTION		93,690.90	01-07-20
30-06-20	3%WHT		28,107.25	01-07-20
30-06-20	2%WHT		16,153.60	01-07-20
30-06-20	LAMU YOUTH DEVP FUND	82	5,000,000.00	01-07-20
30-06-20	ALBAKRY CONST	614	1,089,821.45	01-07-20
30-06-20	10%RETENTION		127,799.50	01-07-20
30-06-20	3%WHT		38,339.85	01-07-20
30-06-20	2%WHT		22,034.40	01-07-20
30-06-20	AL BAKRY CONST	538	1,764,089.80	06-06-20
30-06-20	10%RETENTION			06-06-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

			206,868.60	
30-06-20	3%WHT		62,060.60	06-06-20
30-06-20	2%WHT		35,667.00	06-06-20
30-06-20	TANEEM GEN SUPPLY	115 3	10,491,382.25	02-07-20
30-06-20	10%RETENTION		1,282,132.70	01-07-20
30-06-20	3%WHT		384,639.80	01-07-20
30-06-20	2%WHT		663,172.10	01-07-20
30-06-20	TANEEM GEN SUPPLY	834	4,909,655.15	02-07-20
30-06-20	10%RETENTION		600,000.00	01-07-20
30-06-20	3%WHT		180,000.00	01-07-20
30-06-20	2%WHT		310,344.85	01-07-20
30-06-20	SKYLIGHT GEN SUPPLIERS	82	1,057,100.55	02-07-20
30-06-20	10%RETENTION		123,962.45	01-07-20
30-06-20	3%WHT		37,188.75	01-07-20
30-06-20	2%WHT		21,372.85	01-07-20
30-06-20	SKYLIGHT GEN SUPPLIERS	81	995,602.70	02-07-20
30-06-20	10%RETENTION		116,750.80	01-07-20
30-06-20	3%WHT		35,025.25	01-07-20
30-06-20	2%WHT		20,129.45	01-07-20
30-06-20	SKYLIGHT GEN SUPPLIERS	83	1,016,367.70	02-07-20
30-06-20	10%RETENTION		119,185.85	01-07-20
30-06-20	3%WHT		35,755.75	01-07-20
30-06-20	2%WHT		20,549.30	01-07-20
30-06-20	ALBAWADI INVSTMNT LTD	102	1,651,034.50	02-07-20
30-06-20	2%WHT		28,965.50	01-07-20
30-06-20	MTWANGU GEN SUPPLY	90	990,071.20	02-07-20
30-06-20	10%RETENTION		116,102.15	01-07-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-06-20	3%WHT		34,830.65	01-07-20
30-06-20	2%WHT		20,017.60	01-07-20
30-06-20	MASUUD CONST	91	788,704.00	02-07-20
30-06-20	10%RETENTION		92,488.55	01-07-20
30-06-20	3%WHT		27,746.55	01-07-20
30-06-20	2%WHT		15,946.30	01-07-20
30-06-20	MPEKETONI MODERN TECH	163	1,075,000.45	02-07-20
30-06-20	MPEKETONI MODERN TECH	162	1,000,000.00	02-07-20
30-06-20	DAMUNYU GEN SUPPLY	92	578,088.50	02-07-20
30-06-20	10%RETENTION		67,790.40	01-07-20
30-06-20	3%WHT		20,337.10	01-07-20
30-06-20	2%WHT		11,688.00	01-07-20
30-06-20	ZAISHA ENTR.	99	1,914,400.00	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	109	4,237,112.00	06-06-20
30-06-20	5%WHT		227,128.00	06-06-20
30-06-20	2%WHT		78,320.00	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	112	6,355,668.00	06-06-20
30-06-20	5%WHT		340,692.00	06-06-20
30-06-20	2%WHT		117,480.00	06-06-20
30-06-20	SPATIAL MILESTONE (K) LTD	117	5,721,616.00	06-06-20
30-06-20	5%WHT		306,704.00	06-06-20
30-06-20	2%WHT		105,760.00	06-06-20
30-06-20	LAMU COUNTY GENDER & YOUTH SOCIAL DEV FUND	81	4,756,840.00	06-06-20
30-06-20	MTWANGU GENERAL SUPPLY	92	3,461,595.55	06-06-20
30-06-20	10%RETENTION		405,929.15	06-06-20
30-06-20	3%WHT		121,778.75	06-06-20
30-06-20	2%WHT			06-06-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

			69,987.80	
30-06-20	NEW HORIZON	116	179,045.20	14-06-20
30-06-20	10%RETENTION		20,996.00	13-06-20
30-06-20	3%WHT		6,298.80	13-06-20
30-06-20	2%WHT		3,620.00	13-06-20
30-06-20	DAMUNYU GEN SUPPLY	90	5,262,207.70	06-06-20
30-06-20	10%RETENTION		617,080.55	06-06-20
30-06-20	3%WHT		185,124.15	06-06-20
30-06-20	2%WHT		106,393.20	06-06-20
30-06-20	TUDOR SERVICES LTS	77	3,663,138.95	06-06-20
30-06-20	10%RETENTION		429,563.40	06-06-20
30-06-20	3%WHT		128,869.00	06-06-20
30-06-20	2%WHT		74,062.65	06-06-20
30-06-20	TANWEER GEN SUPPLY	121	1,397,000.00	06-06-20
30-06-20	TANWEER GEN SUPPLY	122	400,000.00	06-07-20
			260,219,400.35	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
30-06-20	EXCHEQUER ISSUE		190,635,198.00	03-07-20
30-06-20	EXCHEQUER ISSUE		10,376,630.00	10-07-20
30-06-20	EXCHEQUER ISSUE		26,922,263.00	10-07-20
			227,934,091.00	

FUEL LEVY BANK A/C 1000247177

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020


STATION: LAMU COUNTY


	Sh		Sh		Sh
Balance as per bank statement					13,097,445.15
Less:-					
1 Payments in cash book not in bank statement (Unrepresented Cheques) :					35,589,250.65
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 :					36,834,656.00
					14,342,850.50

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

15/06/20
Date

Checked by:



Signature


Designation

1
Date

Approved by:


Signature


Designation

1
Date

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

JUNE 2020 SCHEDULE
 PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
30-06-20	WARSAW GENERAL SUPPLIERS	7,215,375.55		14-07-20
30-06-20	RETENTION	846,121.70		13-07-20
30-06-20	3% WHT	253,836.50		13-07-20
30-06-20	2% WHT	145,883.05	8,461,216.80	13-07-20
30-06-20	ALBAWADI CONSTRUCTION CO LTD	8,343,044.15		14-07-20
30-06-20	RETENTION	978,359.40		13-07-20
30-06-20	3% WHT	293,507.80		13-07-20
30-06-20	2% WHT	168,682.65	9,783,594.00	13-07-20
30-06-20	BURA GENERAL SUPPLIERS	7,162,623.05		14-07-20
30-06-20	RETENTION	839,935.60		13-07-20
30-06-20	3% WHT	251,980.70		13-07-20
30-06-20	2% WHT	144,816.50	8,399,355.85	13-07-20
30-06-20	MTWANGU GENERAL SUPPLIERS	7,457,931.80		03-07-20
30-06-20	RETENTION	874,565.40		02-07-20
30-06-20	3% WHT	262,369.60		02-07-20
30-06-20	2% WHT	150,787.15	8,745,653.95	02-07-20
30-06-20	2% WHT	93,362.85	93,362.85	02-07-20
30-06-20	2% WHT	106,067.20	106,067.20	02-07-20
30-06-20				
			35,589,250.65	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
30-06-19	EXCHEQUER ISSUE		36,834,656.00	10-07-20
			36,834,656.00	

BANK RECONCILIATION

AS AT 30TH JUNE 2020


STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					1,534,906.00
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 :					30,000,000.00
					31,534,906.00

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


Designation

15/06/20
Date


Checked by:



Signature


Designation

11
Date

Approved by:


Signature


Designation

15
Date

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

JUNE 2020 SCHEDULE
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-20	EXCHEQUER ISSUE	30,000,000.00	10-07-20
		30,000,000.00	

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh		Sh		Sh
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		:			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


 Designation


 Date

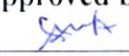
Checked by:


 Signature


 Designation


 Date

Approved by:


 Signature


 Designation


 Date

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

JUNE 2020

RECEIPT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
30/06/2019	ACCOUNT TRANSFER		8,800,000.00	10-07-20
			8,800,000.00	

LAMU COUNTY GOV'T REVENUE A/C 0222660001 - DTB 1

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020


STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					328.28
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		:			-
					328.28

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

ACC
Designation

15/07/20
Date

Checked by:


Signature


Designation

15/07/20
Date

Approved by:


Signature

AG/ACC
Designation

15/07/20
Date

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					364.32
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		:			-
					364.32

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

15/07/20

Date

Checked by:

Signature

11

Designation

11

Date

Approved by:

Signature

AGHAC

Designation

15/07/20

Date

LAMU COUNTY GOV'T REVENUE A/C 1590265264918 - EQUITY

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020


STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					-372.55
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		:			-
					-372.55

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

15/07/20
 Date


Checked by:


 Signature

A
 Designation

11
 Date

Approved by:


 Signature

A/C
 Designation

15/07/20
 Date

LAMU COUNTY GOV'T -DTB GRATUITY ACCOUNT 0030469001

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			11,729,279.9
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	:		-
			11,729,279.9

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

ALC
Designation

15/07/20
Date

Checked by:
[Signature]
Signature

11
Designation

11
Date

Approved by:
[Signature]
Signature

AG HAS
Designation

15/07/20
Date

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

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					43,000.56
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		:			-
					43,000.56

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

A/c
Designation

15/07/20
Date

Checked by:

[Signature]
Signature

U
Designation

U
Date

Approved by:

[Signature]
Signature

AGI/A7
Designation

15/07/20
Date

LAMU COUNTY SPECIAL PURPOSE -CBK 1000268263

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			37,533,575.3
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			5,022,885.80
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 :			-
			32,510,689.50

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

A/C
Designation

15/6/20
Date


Checked by:


Signature

M
Designation

11
Date

Approved by:


Signature

Dg HAS
Designation

15/6/20
Date

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

**JUNE 2020 SCHEDULE
 PAYMENT IN CASHBOOK NOT IN BANK STATEMENT**

DATE	DESCRIPTION	NO	AMOUNT	DATE PAID
30-06-20	MBWAJUMWALI DISPENSARY	105	7,040.00	01-07-20
30-06-20	WITU HEALTH CENTRE	106	312,543.00	01-07-20
30-06-20	UZIWA DISPENSARY	107	8,330.00	01-07-20
30-06-20	BARGONI DISPENSARY	108	4,526.00	01-07-20
30-06-20	HINDI MAGOGONI DISPENSARY	109	64,944.00	01-07-20
30-06-20	SIYU DISPENSARY	110	17,945.00	01-07-20
30-06-20	MOKOWE HEALTH CENTRE	111	53,618.00	01-07-20
30-06-20	HINDI GK PRISON DISPENSARY	112	138,840.00	01-07-20
30-06-20	MUHAMARANI DISPENSARY	113	64,090.00	01-07-20
30-06-20	KATSAKA KAIRU DISPENSARY	114	3,445.00	01-07-20
30-06-20	DIDEWARIDE DISPENSARY	115	5,292.00	01-07-20
30-06-20	TEWE DISPENSARY	116	13,200.00	01-07-20
30-06-20	JOSEPHINE BAHATI MBURE	117	97,737.00	01-07-20
30-06-20	MOHAMED BABU	118	8,400.00	07-07-20
30-06-20	JOSEPHINE RIZIKI	119	28,000.00	07-07-20
30-06-20	JOSEPHINE RIZIKI	120	28,000.00	07-07-20
30-06-20	MOHAMED HAMID	121	8,400.00	07-07-20
30-06-20	THOMAS KINUTHIA	122	7,000.00	07-07-20
30-06-20	JOSEPHINE RIZIKI CHAI	123	21,000.00	07-07-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-06-20	MOHAMED BABU	124	8,400.00	07-07-20
30-06-20	STEPHEN CHEGU	125	167,100.00	14-07-20
30-06-20	PATE DISPENSARY	126	30,195.00	01-07-20
30-06-20	MATONDONI DISPENSARY	127	52,704.00	01-07-20
30-06-20	MKOKONI DISPENSARY	128	5,270.00	01-07-20
30-06-20	NDAU DISPENSARY	129	5,281.00	01-07-20
30-06-20	KIWAYU DISPENSARY	130	2,318.00	01-07-20
30-06-20	MTANGAWANDA DISPENSARY	130	9,890.00	01-07-20
30-06-20	SHANGA DISPENSARY	131	10,951.00	01-07-20
30-06-20	TCHUNDWA DISPENSARY	132	9,875.00	01-07-20
30-06-20	SINAMBIO DISPENSARY	133	84,480.00	01-07-20
30-06-20	MANDA DISPENSARY	134	3,197.00	01-07-20
30-06-20	SHELLA DISPENSARY	135	31,964.00	01-07-20
30-06-20	KIPUNGANI DISPENSARY	136	5,740.00	01-07-20
30-06-20	KIUNGA HEALTH CENTRE	137	27,434.00	01-07-20
30-06-20	MAPENYA DISPENSARY	138	25,800.00	01-07-20
30-06-20	MOA DISPENSARY	139	17,313.00	01-07-20
30-06-20	MAISHA MASHA DISPENSARY	140	38,855.00	01-07-20
30-06-20	MKUNUMBI DISPENSARY	141	40,730.00	01-07-20
30-06-20	PANDANGUO DISPENSARY	142	14,484.00	01-07-20
30-06-20	KIZINGITINI DISPENSARY	143	56,801.00	01-07-20
30-06-20	CARTAGENA CONTRACTOR	144	770,000.00	07-07-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-06-20	WILLIAM HIDZANO	145	21,750.00	01-07-20
30-06-20	LAKE KENYATTA AGRICULTURE	146	187,000.00	01-07-20
30-06-20	ISHAKANI ENTERPRSE	147	1,422,403.80	01-07-20
30-06-20	DORIN SIDI MARTIN	148	13,000.00	01-07-20
30-06-20	CENTRAL FUEL AND LUBRICANT	149	1,055,000.00	07-07-20
30-06-20	ABDALLA NASSIR AWADH	150	12,600.00	07-07-20
			5,022,885.80	

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh	Sh	Sh
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			35,761,940.00
			35,761,940.00

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

ACC
Designation

15/07/20
Date

Checked by:

[Signature]
Signature

//
Designation

//
Date

Approved by:

[Signature]
Signature

AG HAS
Designation

15/07/20
Date

Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020

JUNE 2020
SCHEDULE
RECEIPT IN CASHBOOK NOT IN BANK
STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
30/06/2019	ACCOUNT TRANSFER		35,761,940.00	10-07-20
			35,761,940.00	

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			0.05
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 :			-
			0.05

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

A/c
Designation

15/07/20
Date

Checked by:

[Signature]
Signature

//
Designation

//
Date

Approved by:

[Signature]
Signature

AJ/HS
Designation

15/07/20
Date

EQUITY BANK SALARY A/C 1590265264437

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					5,057,618.62
Less:-					
1 Payments in cash book not in bank statement (Unrepresented Cheques)		:			6,926,560.10
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		:			1,875,833.15
					6,891.67

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

JUNE 2020 SCHEDULE

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-20	JUNE SALARIES	13,500.00	08-07-20
30-06-20	JUNE SALARIES	14,900.00	08-07-20
30-06-20	JUNE SALARIES	85,500.00	08-07-20
30-06-20	JUNE SALARIES	14,900.00	08-07-20
30-06-20	JUNE SALARIES	47,000.00	08-07-20
30-06-20	JUNE SALARIES	143,632.35	09-07-20
30-06-20	JUNE SALARIES	43,400.00	13-07-20
30-06-20	JUNE SALARIES	9,400.00	14-07-20
30-06-20	JUNE SALARIES	47,000.00	14-07-20
30-06-20	JUNE SALARIES	4,009,853.75	14-07-20
30-06-20	JUNE SALARIES	1,000,000.00	14-07-20
30-06-20	JUNE SALARIES	161,655.00	15-07-20
30-06-20	JUNE SALARIES	96,993.00	15-07-20
30-06-20	JUNE SALARIES	132,000.00	16-07-20
30-06-20	JUNE SALARIES	298,000.00	16-07-20
30-06-20	JUNE SALARIES	29,000.00	16-07-20
30-06-20	JUNE SALARIES	10,000.00	16-07-20
30-06-20	JUNE SALARIES	45,000.00	17-07-20
30-06-20	JUNE SALARIES	251,205.00	03-07-20
30-06-20	JUNE SALARIES	240,697.00	03-07-20
30-06-20	JUNE SALARIES	183,943.00	03-07-20
30-06-20	JUNE SALARIES	48,981.00	03-07-20
		6,926,560.10	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-20	JUNE SALARIES	37,600.00	02-07-20
30-06-20	JUNE SALARIES	44,318.70	02-07-20
30-06-20	JUNE SALARIES	13,500.00	02-07-20
30-06-20	JUNE SALARIES	85,500.00	02-07-20
30-06-20	JUNE SALARIES	85,500.00	02-07-20
30-06-20	JUNE SALARIES	180,100.00	02-07-20
30-06-20	JUNE SALARIES	44,318.70	02-07-20
30-06-20	JUNE SALARIES	44,318.70	02-07-20
30-06-20	JUNE SALARIES	251,205.00	02-07-20
30-06-20	JUNE SALARIES	44,318.70	02-07-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-06-20	JUNE SALARIES		236,927.00	02-07-20
30-06-20	JUNE SALARIES		8,000.00	07-07-20
30-06-20	JUNE SALARIES		9,000.00	07-07-20
30-06-20	JUNE SALARIES		12,000.00	07-07-20
30-06-20	JUNE SALARIES		10,000.00	07-07-20
30-06-20	JUNE SALARIES		132,000.00	07-07-20
30-06-20	JUNE SALARIES		18,000.00	07-07-20
30-06-20	JUNE SALARIES		43,400.00	07-07-20
30-06-20	JUNE SALARIES		258,648.00	07-07-20
30-06-20	JUNE SALARIES		252,927.35	07-07-20
30-06-20	JUNE SALARIES		47,000.00	08-07-20
30-06-20	JUNE SALARIES		9,400.00	14-07-20
30-06-20	JUNE SALARIES		7,851.00	15-07-20
30-06-20	JUNE SALARIES			
			1,875,833.15	

GULF BANK SALARY A/C 0570000501

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			753,214.45
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			1,656,338.00
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 :			1,059,940.85
			156,817.30

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.C.
Designation

15/7/20
Date

Checked by:

Signature

A
Designation

//
Date

Approved by:

Signature

A.G. HAS
Designation

15/7/20
Date

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

JUNE 2020 SCHEDULE
PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-19	JUNE SALARIES	28,800.00	01-07-20
30-06-19	JUNE SALARIES	14,400.00	01-07-20
30-06-19	JUNE SALARIES	14,200.00	01-07-20
30-06-19	JUNE SALARIES	29,800.00	01-07-20
30-06-19	JUNE SALARIES	74,000.00	01-07-20
30-06-19	JUNE SALARIES	50,900.00	01-07-20
30-06-19	JUNE SALARIES	71,500.00	01-07-20
30-06-19	JUNE SALARIES	50,900.00	01-07-20
30-06-19	JUNE SALARIES	221,200.00	01-07-20
30-06-19	JUNE SALARIES	597,351.00	10-07-20
30-06-19	JUNE SALARIES	438,025.00	10-07-20
30-06-19	JUNE SALARIES	500.00	14-07-20
30-06-19	JUNE SALARIES	100.00	14-07-20
30-06-19	JUNE SALARIES	32,331.00	15-07-20
30-06-19	JUNE SALARIES	32,331.00	15-07-20
		1,656,338.00	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-19	JUNE SALARIES	397,927.80	03-07-20
30-06-19	JUNE SALARIES	64,662.00	07-07-20
30-06-19	JUNE SALARIES	597,351.05	08-07-20
		1,059,940.85	

KCB BANK SALARY A/C 1179132424

F. O. 30

**REPUBLIC OF KENYA
 BANK RECONCILIATION**

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			10,361,221.31
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques) :			12,144,337.10
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 :			1,783,775.80
			660.01

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

[Signature]
 Designation

15/7/20
 Date

Checked by:

[Signature]
 Signature

[Signature]
 Designation

11
 Date

Approved by:

[Signature]
 Signature

AG HAS
 Designation

15/7/20
 Date

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

JUNE 2020 SCHEDULE
 PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-20	JUNE SALARIES	14,800.00	01-07-20
30-06-20	JUNE SALARIES	14,300.00	01-07-20
30-06-20	JUNE SALARIES	9,967,629.20	03-07-20
30-06-20	JUNE SALARIES	107,950.00	03-07-20
30-06-20	JUNE SALARIES	140,000.00	08-07-20
30-06-20	JUNE SALARIES	96,400.00	08-07-20
30-06-20	JUNE SALARIES	75,200.00	08-07-20
30-06-20	JUNE SALARIES	43,520.00	08-07-20
30-06-20	JUNE SALARIES	43,400.00	08-07-20
30-06-20	JUNE SALARIES	42,800.00	08-07-20
30-06-20	JUNE SALARIES	847,919.00	09-07-20
30-06-20	JUNE SALARIES	31,500.00	10-07-20
30-06-20	JUNE SALARIES	31,500.00	10-07-20
30-06-20	JUNE SALARIES	24,000.00	10-07-20
30-06-20	JUNE SALARIES	30,000.00	10-07-20
30-06-20	JUNE SALARIES	36,000.00	10-07-20
30-06-20	JUNE SALARIES	129,324.00	13-07-20
30-06-20	JUNE SALARIES	118,547.00	13-07-20
30-06-20	JUNE SALARIES	59,200.00	15-07-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-06-20	JUNE SALARIES		140,000.00	17-07-20
30-06-20	JUNE SALARIES		47,000.00	17-07-20
30-06-20	JUNE SALARIES		10,800.00	17-07-20
30-06-20	JUNE SALARIES		1,065.00	18-07-20
30-06-20	JUNE SALARIES		77,100.00	20-07-20
30-06-20	JUNE SALARIES		14,382.90	21-07-20
			12,144,337.10	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT	DATE PAID
30-06-20	JUNE SALARIES		96,400.00	02-07-20
30-06-20	JUNE SALARIES		107,950.00	02-07-20
30-06-20	JUNE SALARIES		247,871.00	02-07-20
30-06-20	JUNE SALARIES		59,200.00	02-07-20
30-06-20	JUNE SALARIES		43,520.00	02-07-20
30-06-20	JUNE SALARIES		77,100.00	02-07-20
30-06-20	JUNE SALARIES		43,400.00	02-07-20
30-06-20	JUNE SALARIES		75,200.00	02-07-20
30-06-20	JUNE SALARIES		42,800.00	02-07-20
30-06-20	JUNE SALARIES		24,000.00	07-07-20
30-06-20	JUNE SALARIES		36,000.00	07-07-20
30-06-20	JUNE SALARIES			07-07-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

			31,500.00	
30-06-20	JUNE SALARIES		10,800.00	07-07-20
30-06-20	JUNE SALARIES		30,000.00	07-07-20
30-06-20	JUNE SALARIES		31,500.00	07-07-20
30-06-20	JUNE SALARIES		795,034.80	07-07-20
30-06-20	JUNE SALARIES		31,500.00	14-07-20
			1,783,775.80	

REPUBLIC OF KENYA
BANK RECONCILIATION

AS AT 30TH JUNE 2020

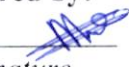
STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			33,872,538.38
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 :			-
			33,872,538.38

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 MUNICIPALITY KUSP UIG CONDITIONAL GRANT - EQUITY 159027901284

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020


STATION: LAMU COUNTY


	Sh	Sh	Sh
Balance as per bank statement			39,461,250.00
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	:		-
			39,461,250.00


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



 Designation


 Date


Checked by:


 Signature



 Designation


 Date

Approved by:


 Signature


 Designation


 Date

0.0

LAMU COUNTY GOV'T - KCB KENYA CLIMATE SMART AGRICULTURE 1226731414
 F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			3,784,588.00
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 :			-
			3,784,588.00

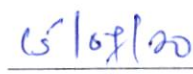
Balance as per Cash book

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


 Designation


 Date

Checked by:

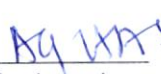

 Signature


 Designation


 Date

Approved by:


 Signature


 Designation


 Date

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

LAMU COUNTY REVENUE FUND A/C 1000171588

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

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
		1,356,932,042.35
		512,863,673.00
		-
		-
		141,778,069.70

985,846,439.05

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

**JUNE 2020 SCHEDULE
 PAYMENT IN CASHBOOK NOT IN BANK STATEMENT**

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-20	ACCOUNT TRANSFER-CLIMATE	52,351,717.00	03-07-20
30-06-20	ACCOUNT TRANSFER-REC	114,152,349.00	03-07-20
30-06-20	ACCOUNT TRANSFER-DEV	190,635,198.00	03-07-20
30-06-20	ACCOUNT TRANSFER-	7,028,920.00	10-07-20
30-06-20	ACCOUNT TRANSFER-UIG	8,800,000.00	10-07-20
30-06-20	ACCOUNT TRANSFER-DEV	10,376,630.00	10-07-20
30-06-20	ACCOUNT TRANSFER-	26,922,263.00	10-07-20
30-06-20	ACCOUNT TRANSFER-KDSP	30,000,000.00	10-07-20
30-06-20	ACCOUNT TRANSFER-UDG	35,761,940.00	10-07-20
30-06-20	ACCOUNT TRANSFER-FUEL LEVY	36,834,656.00	10-07-20
		512,863,673.00	

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION	AMOUNT	DATE PAID
30-06-20	REVENUE	7,705,200.00	01-07-20
30-06-20	UIG	8,800,000.00	02-07-20
30-06-20	KDSP	30,000,000.00	02-07-20
30-06-20	UDG	35,761,939.80	02-07-20
30-06-20	FUEL LEVY	36,834,656.00	02-07-20
30-06-20	HEALTH	20,325,000.00	06-07-20
30-06-20	SALARY COMMISSION	60.00	03-07-20
30-06-20	SALARY COMMISSION	180.00	03-07-20
30-06-20	SALARY COMMISSION	970.25	03-07-20
30-06-20	SALARY COMMISSION	9,305.00	03-07-20
30-06-20	SALARY COMMISSION	12,386.60	03-07-20
30-06-20	SALARY COMMISSION	34,650.00	03-07-20
30-06-20	SALARY COMMISSION	37,250.50	03-07-20
30-06-20	SALARY COMMISSION	40,559.10	03-07-20
30-06-20	SALARY COMMISSION	162,754.35	03-07-20
30-06-20	SALARY COMMISSION	272,317.90	03-07-20
30-06-20	SALARY COMMISSION	402,556.10	03-07-20

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

30-06-20	SALARY COMMISSION		403,240.95	03-07-20
30-06-20	SALARY COMMISSION		440,004.25	03-07-20
30-06-20	SALARY COMMISSION		522,792.30	03-07-20
30-06-20	SALARY COMMISSION		12,246.60	03-07-20
			141,778,069.70	

LAMU COUNTY GOV'T - KCB ASDSP 124033454

F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020


STATION: LAMU COUNTY


	Sh	Sh	Sh
Balance as per bank statement			8,131,530.55
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques)	:		468,292.55
2 Receipts in bank statement not recorded in cash book	:		
Add:-			-
3 Payments in bank statement not in cash book	:		1,462.00
4 Receipts in cash book not recorded in bank statement	:		
			7,664,700.00

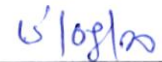
Balance as per Cash book

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



 Designation


 Date

Checked by:


 Signature


 Designation


 Date

Approved by:




 Designation


 Date

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

Signature

Designation

Date

LAMU COUNTY GOV'T - CBK LAMU COUNTY RECURRENT AC NO 1000171146
 F. O. 30

BANK RECONCILIATION

AS AT 30TH JUNE 2020

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			38,123,257.95
Less:-			
1 Payments in cash book not in bank statement (Unrepresented Cheques)	:		154,899,250.90
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	:		121,552,269.00
			4,776,276.05

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

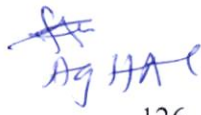


Designation

Date

Approved by:




 Ag H A C


 15/7/20

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

Signature

Designation

Date

JUNE 2020 SCHEDULE			
Payments in cash book not in bank statement (Unrepresented Cheques)			
DATE	PAYEE	AMOUNT	DATE PAID
25-Jun-20	Fatma Hassan	900.00	01-Jul-20
30-Jun-20	ATHMAN DUMILA	3,625.00	01-Jul-20
30-Jun-20	ABDALLA RASHID	4,200.00	01-Jul-20
25-Jun-20	Abdulkadir Mustafa	4,700.00	01-Jul-20
30-Jun-20	CHRISTOPHER OMONDI	4,900.00	01-Jul-20
30-Jun-20	ABDULRAHMAN ABDALLA	5,765.00	01-Jul-20
30-Jun-20	DANIEL MWANGI KARIUKI	6,200.00	01-Jul-20
30-Jun-20	CHRISTOPHER OMONDI	6,300.00	01-Jul-20
30-Jun-20	CHRISTOPHER OMONDI	6,300.00	01-Jul-20
30-Jun-20	GEORGE KIAGE	7,900.00	01-Jul-20
30-Jun-20	MONICA MWANIKI	8,400.00	01-Jul-20
30-Jun-20	MICHAEL MUGO	12,100.00	01-Jul-20
30-Jun-20	HAJI SHIBU	12,930.00	01-Jul-20
30-Jun-20	KENYA POWER	13,772.00	01-Jul-20
30-Jun-20	MTANGAWANDA DISPENSARY	17,973.00	01-Jul-20
30-Jun-20	KIWAYU DISPENSARY	17,973.00	01-Jul-20
30-Jun-20	MBWAJUMWALI DISPENSARY	17,973.00	01-Jul-20
30-Jun-20	KATSAKAKAIRU DISPENSARY	17,973.00	01-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	PANDANGUO DISPENSARY	17,973.00	01-Jul-20
30-Jun-20	KIPUNGANI DISPENSARY	17,973.00	01-Jul-20
30-Jun-20	SHANGA DISPENSARY	17,973.00	01-Jul-20
30-Jun-20	MANDA DISPENSARY	17,973.00	01-Jul-20
30-Jun-20	BARGONI DISPENSARY	17,973.00	01-Jul-20
30-Jun-20	ABDULRAHMAN ABDALLA	20,740.00	01-Jul-20
30-Jun-20	MKOKONI DISPENSARY	24,520.00	01-Jul-20
30-Jun-20	SIU DISPENSARY	25,925.00	01-Jul-20
30-Jun-20	VICTOR TOLE	26,400.00	01-Jul-20
30-Jun-20	ABDU GODANA	27,000.00	01-Jul-20
25-Jun-20	Scolah Njeru	27,990.00	01-Jul-20
25-Jun-20	Ali Mohamed Kombo	28,000.00	01-Jul-20
25-Jun-20	PAUL K. MAINA	28,350.00	01-Jul-20
25-Jun-20	Lukman Abdulaziz	29,000.00	01-Jul-20
25-Jun-20	Fatma Bwanaheri	29,000.00	01-Jul-20
25-Jun-20	Shee Kupi	29,000.00	01-Jul-20
25-Jun-20	Shee Kupi	29,100.00	01-Jul-20
25-Jun-20	Victor Tole	30,000.00	01-Jul-20
30-Jun-20	SOMBWANA ALI	30,000.00	01-Jul-20
25-Jun-20	PAYE	30,300.00	01-Jul-20
30-Jun-20	ASYA BAKARI JABU	30,350.00	01-Jul-20
30-Jun-20	ISLAM MOHAMED ADAM	30,800.00	01-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	HINDI PRISON DISPENSARY	31,909.00	01-Jul-20
30-Jun-20	AHMED SULEIMAN	35,400.00	01-Jul-20
30-Jun-20	TCHUNDWA DISPENSARY	37,196.00	01-Jul-20
5-Jun-20	EQUITY BANK LTD	37,600.00	01-Jul-20
25-Jun-20	Galugalu Kilugu	39,200.00	01-Jul-20
30-Jun-20	DAVID CHEGE	40,650.00	01-Jul-20
30-Jun-20	PATTE DISPENSARY	42,840.00	01-Jul-20
30-Jun-20	NDAU DISPENSARY	46,053.00	01-Jul-20
30-Jun-20	KENYA MEDICAL SUPPLIES	46,600.00	01-Jul-20
30-Jun-20	MOHAMED BUTE	56,000.00	01-Jul-20
30-Jun-20	MOA DISPENSARY	57,103.00	01-Jul-20
25-Jun-20	VINCENT OSEWE	58,100.00	01-Jul-20
30-Jun-20	UZIWA DISPENSARY	58,582.00	01-Jul-20
30-Jun-20	MOHAMED BUTE	60,000.00	01-Jul-20
30-Jun-20	DIDEWARIDE DISP	62,067.00	01-Jul-20
25-Jun-20	VINCENT OSEWE	63,700.00	01-Jul-20
25-Jun-20	Lawasco	64,965.00	01-Jul-20
30-Jun-20	MAISHA MASHA DISP	69,649.00	01-Jul-20
30-Jun-20	MOHAMED BUTE	72,000.00	01-Jul-20
30-Jun-20	PETER NDICHU	72,800.00	01-Jul-20
30-Jun-20	SAADU SALIM	79,310.00	01-Jul-20
30-Jun-20	SHELLA DISPENSARY	86,105.00	01-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	MOHAMED BUTE	87,000.00	01-Jul-20
30-Jun-20	MOKOWE HEALTH CTR	96,356.00	01-Jul-20
25-Jun-20	Ali Mohamed Kombo	96,600.00	01-Jul-20
25-Jun-20	Lukman Abdulaziz	99,350.00	01-Jul-20
30-Jun-20	Stanley G. Muthuri	100,160.00	01-Jul-20
30-Jun-20	MOHAMED BUTE	102,100.00	01-Jul-20
30-Jun-20	MKUNUMBI DISPENSARY	102,289.00	01-Jul-20
30-Jun-20	SAFARICOM LTD	111,150.00	01-Jul-20
30-Jun-20	KIZINGITINI DISP	121,414.00	01-Jul-20
30-Jun-20	TEWE DISPENSARY	121,771.00	01-Jul-20
30-Jun-20	KIUNGA HEALTH CTR	122,094.00	01-Jul-20
30-Jun-20	BOC KENYA LTD	143,533.90	01-Jul-20
30-Jun-20	MUHAMARANI DISP	145,622.00	01-Jul-20
30-Jun-20	SINAMBIO DISPENSARY	155,431.00	01-Jul-20
30-Jun-20	MOHAMED BUTE	156,000.00	01-Jul-20
30-Jun-20	MOHAMED KASSIM	161,700.00	01-Jul-20
30-Jun-20	MOHAMED BUTE	180,000.00	01-Jul-20
30-Jun-20	MOHAMED BUTE	182,000.00	01-Jul-20
30-Jun-20	MOHAMED BUTE	182,000.00	01-Jul-20
30-Jun-20	SAFARICOM LTD	201,825.00	01-Jul-20
30-Jun-20	KEMSA	203,820.00	01-Jul-20
30-Jun-20	BIMSPORT	209,327.60	01-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	MAPENYA DISPENSARY	224,417.00	01-Jul-20
30-Jun-20	HINDI MAGOGONI DISPENSARY	247,333.00	01-Jul-20
30-Jun-20	JAROWACHU GEN. SUPPLIES	283,534.50	01-Jul-20
30-Jun-20	MKUMBI CONSTRUCTION LTD	292,175.00	01-Jul-20
30-Jun-20	WITU HEALTH CENTRE	299,251.00	01-Jul-20
30-Jun-20	LAKWA	303,469.90	01-Jul-20
30-Jun-20	SCOLAR NJERU	336,000.00	01-Jul-20
30-Jun-20	DAMUNYU GEN. SUPPLY	349,365.00	01-Jul-20
30-Jun-20	Medionics Healthcare	370,756.90	01-Jul-20
30-Jun-20	DAMUNYU GEN. SUPPLY	405,920.00	01-Jul-20
30-Jun-20	DISAK GENERAL CONTRACTOURS	461,896.55	01-Jul-20
30-Jun-20	KENYA POWER	534,625.00	01-Jul-20
30-Jun-20	AHMED MOHAMED KOMBO	543,200.00	01-Jul-20
30-Jun-20	LAMU DESTINATION	659,037.65	01-Jul-20
30-Jun-20	KEMSA	731,785.00	01-Jul-20
30-Jun-20	MTWANGU GENERAL SUPPLIER	1,041,281.90	01-Jul-20
30-Jun-20	KENYA POWER	1,400,424.00	01-Jul-20
30-Jun-20	SAFARICOM LTD	2,984,310.00	01-Jul-20
30-Jun-20	KENYA MEDICAL SUPPLIES AUTHORITY	4,136,116.00	01-Jul-20
5-Jun-20	NHIF	800.00	02-Jul-20
5-Jun-20	NSSF	800.00	02-Jul-20
30-Jun-20	NHIF	1,500.00	02-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

25-Jun-20	NHIF	1,600.00	02-Jul-20
30-Jun-20	NSSF	1,600.00	02-Jul-20
30-Jun-20	NHIF	1,600.00	02-Jul-20
5-Jun-20	NHIF	2,400.00	02-Jul-20
30-Jun-20	NAHIDA HAGANA	2,890.00	02-Jul-20
30-Jun-20	NSSF	3,200.00	02-Jul-20
30-Jun-20	NHIF	4,800.00	02-Jul-20
30-Jun-20	BILL JUMLAI	5,000.00	02-Jul-20
30-Jun-20	SAMIA ATHMAN	5,200.00	02-Jul-20
30-Jun-20	IRSHAD OMAR	6,300.00	02-Jul-20
30-Jun-20	COOPERATIVE BANK	7,400.00	02-Jul-20
30-Jun-20	NSSF	9,600.00	02-Jul-20
30-Jun-20	NSSF	9,600.00	02-Jul-20
30-Jun-20	JOSEPH NGANGA	10,500.00	02-Jul-20
30-Jun-20	NHIF	12,550.00	02-Jul-20
30-Jun-20	HAMID FUAD	12,600.00	02-Jul-20
30-Jun-20	EQUITY	13,500.00	02-Jul-20
30-Jun-20	COOPERATIVE BANK	16,000.00	02-Jul-20
30-Jun-20	WALTER MASEKI	29,400.00	02-Jul-20
30-Jun-20	HINDU SALIM	35,000.00	02-Jul-20
30-Jun-20	KENYA COMMERCIAL BANK	42,800.00	02-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	43,400.00	02-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	KENYA COMMERCIAL BANK	43,520.00	02-Jul-20
30-Jun-20	EQUITY	44,318.70	02-Jul-20
30-Jun-20	EQUITY	44,318.70	02-Jul-20
30-Jun-20	EQUITY	44,318.70	02-Jul-20
30-Jun-20	EQUITY	44,318.70	02-Jul-20
30-Jun-20	KENYA COMMERCIAL BANK	59,200.00	02-Jul-20
25-Jun-20	Peter Ndichu	70,700.00	02-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	75,200.00	02-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	77,100.00	02-Jul-20
30-Jun-20	EQUITY	85,500.00	02-Jul-20
30-Jun-20	EQUITY	85,500.00	02-Jul-20
30-Jun-20	HINDI MAGOGONI	93,440.00	02-Jul-20
30-Jun-20	KCB	96,400.00	02-Jul-20
30-Jun-20	KENYA COMMERCIAL BANK	107,950.00	02-Jul-20
30-Jun-20	EQUITY	180,100.00	02-Jul-20
30-Jun-20	EQUITY	236,927.00	02-Jul-20
25-Jun-20	EQUITY BANK LTD	251,205.00	02-Jul-20
30-Jun-20	KENYA COMMERCIAL BANK	247,871.00	02-Jul-20
30-Jun-20	WHVAT	20,689.65	03-Jul-20
30-Jun-20	GULF BANK LTD	397,927.80	03-Jul-20
30-Jun-20	Ali omar Kale	175.00	06-Jul-20
30-Jun-20	Ali omar Kale	200.00	06-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	WHVAT	284.50	06-Jul-20
30-Jun-20	WHVAT	413.80	06-Jul-20
30-Jun-20	WHVAT	372.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	420.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	750.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	750.00	06-Jul-20
30-Jun-20	Withholding Tax	800.00	06-Jul-20
30-Jun-20	Withholding Tax	840.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	1,000.00	06-Jul-20
30-Jun-20	Withholding Tax	1,093.10	06-Jul-20
30-Jun-20	Withholding Tax	1,910.35	06-Jul-20
30-Jun-20	Withholding Tax	1,931.05	06-Jul-20
30-Jun-20	Withholding Tax	1,982.65	06-Jul-20
30-Jun-20	ALI OMAR KALE	1,875.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	2,000.00	06-Jul-20
30-Jun-20	Withholding Tax	2,100.00	06-Jul-20
30-Jun-20	Withholding Tax	2,206.90	06-Jul-20
30-Jun-20	Withholding Tax	2,232.75	06-Jul-20
30-Jun-20	Withholding Tax	2,356.00	06-Jul-20
30-Jun-20	Withholding Tax	2,719.80	06-Jul-20
30-Jun-20	Withholding Tax	2,900.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	3,000.00	06-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Withholding Tax	3,010.00	06-Jul-20
30-Jun-20	Withholding Tax	3,103.45	06-Jul-20
30-Jun-20	Saadu Salim- PAYE	3,250.00	06-Jul-20
30-Jun-20	Withholding Tax	3,271.55	06-Jul-20
30-Jun-20	Withholding Tax	3,375.85	06-Jul-20
30-Jun-20	Withholding Tax	3,422.40	06-Jul-20
30-Jun-20	Withholding Tax	3,775.85	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYE-MERCY	4,250.00	06-Jul-20
30-Jun-20	PAYE-TWALIB	4,250.00	06-Jul-20
30-Jun-20	PAYE-SALMA	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	PAYEE	4,250.00	06-Jul-20
30-Jun-20	PAYE	4,250.00	06-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	PAYE	4,250.00	06-Jul-20
30-Jun-20	Athman Badi-PAYE	4,500.00	06-Jul-20
30-Jun-20	WHVAT	4,520.70	06-Jul-20
30-Jun-20	Withholding Tax	4,740.00	06-Jul-20
30-Jun-20	Withholding Tax	5,000.00	06-Jul-20
30-Jun-20	PAYE	5,250.00	06-Jul-20
30-Jun-20	Athman Kheri- PAYE	5,250.00	06-Jul-20
30-Jun-20	Athman Badi-PAYE	5,250.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	5,500.00	06-Jul-20
30-Jun-20	Withholding Tax	5,793.10	06-Jul-20
30-Jun-20	Withholding Tax	6,005.15	06-Jul-20
30-Jun-20	Withholding Tax	6,140.00	06-Jul-20
30-Jun-20	Withholding Tax	6,206.90	06-Jul-20
30-Jun-20	Withholding Tax	6,643.80	06-Jul-20
30-Jun-20	Withholding Tax	6,848.30	06-Jul-20
30-Jun-20	Withholding Tax	7,068.95	06-Jul-20
30-Jun-20	Withholding Tax	7,206.90	06-Jul-20
30-Jun-20	Withholding Tax	7,222.15	06-Jul-20
30-Jun-20	Withholding Tax	7,445.50	06-Jul-20
30-Jun-20	Withholding Tax	8,268.60	06-Jul-20
30-Jun-20	PAYE	8,500.00	06-Jul-20
30-Jun-20	PAYE	8,500.00	06-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	PAYE	8,500.00	06-Jul-20
30-Jun-20	PAYE	9,250.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	7,915.00	06-Jul-20
30-Jun-20	Wilson Kenga	9,650.00	06-Jul-20
30-Jun-20	NARGIS HALIMA	9,750.00	06-Jul-20
30-Jun-20	Withholding Tax	9,900.00	06-Jul-20
30-Jun-20	PAYE	10,500.00	06-Jul-20
30-Jun-20	PAYE	10,862.05	06-Jul-20
30-Jun-20	Withholding Tax	11,224.15	06-Jul-20
30-Jun-20	ALI OMAR KALE	12,000.00	06-Jul-20
30-Jun-20	PAYE	12,750.00	06-Jul-20
30-Jun-20	PAYE	12,750.00	06-Jul-20
30-Jun-20	WALTER MASEKI	12,750.00	06-Jul-20
30-Jun-20	WILSON KENGA	12,750.00	06-Jul-20
30-Jun-20	WILSON KENGA	12,750.00	06-Jul-20
30-Jun-20	WILSON KENGA	12,750.00	06-Jul-20
30-Jun-20	Withholding Tax	13,800.00	06-Jul-20
30-Jun-20	Withholding Tax	14,482.75	06-Jul-20
30-Jun-20	PAYE	15,300.00	06-Jul-20
30-Jun-20	PAYE	15,750.00	06-Jul-20
30-Jun-20	PAYE	15,750.00	06-Jul-20
30-Jun-20	PAYE	15,750.00	06-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Withholding Tax	15,905.70	06-Jul-20
30-Jun-20	PAYE	16,250.00	06-Jul-20
30-Jun-20	PAYE	16,250.00	06-Jul-20
30-Jun-20	PAYE	16,785.80	06-Jul-20
30-Jun-20	ABDALLA RASHID	16,800.00	06-Jul-20
30-Jun-20	PAYE	17,000.00	06-Jul-20
30-Jun-20	PAYE	17,000.00	06-Jul-20
30-Jun-20	Withholding Tax	17,949.80	06-Jul-20
30-Jun-20	Withholding Tax	19,686.20	06-Jul-20
30-Jun-20	Withholding Tax	20,943.10	06-Jul-20
30-Jun-20	PAYE	21,000.00	06-Jul-20
30-Jun-20	Withholding Tax	22,189.65	06-Jul-20
30-Jun-20	Withholding Tax	23,275.85	06-Jul-20
30-Jun-20	PAYE	24,750.00	06-Jul-20
30-Jun-20	Ali Omar	24,800.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	24,800.00	06-Jul-20
30-Jun-20	ALI OMAR KALE	24,800.00	06-Jul-20
30-Jun-20	Withholding Tax	24,952.10	06-Jul-20
30-Jun-20	Ali Ghalib	26,000.00	06-Jul-20
30-Jun-20	PAYE	26,250.00	06-Jul-20
30-Jun-20	PAYE	26,250.00	06-Jul-20
30-Jun-20	Ali Omar	27,000.00	06-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	PAYE	28,333.05	06-Jul-20
30-Jun-20	Withholding Tax	28,610.85	06-Jul-20
30-Jun-20	Withholding Tax	29,628.20	06-Jul-20
30-Jun-20	PAYE	29,750.00	06-Jul-20
30-Jun-20	PAYE	30,600.50	06-Jul-20
30-Jun-20	PAYE	31,250.00	06-Jul-20
30-Jun-20	Withholding Tax	31,527.45	06-Jul-20
30-Jun-20	PAYE	36,250.00	06-Jul-20
30-Jun-20	Austine Gona	36,750.00	06-Jul-20
30-Jun-20	Ali Ghalib	38,250.00	06-Jul-20
5-Jun-20	Abduljadir Aboud	39,400.00	06-Jul-20
30-Jun-20	PAYE	42,500.00	06-Jul-20
30-Jun-20	Withholding Tax	43,396.55	06-Jul-20
30-Jun-20	PAYE	43,500.00	06-Jul-20
30-Jun-20	PAYE	43,500.00	06-Jul-20
30-Jun-20	Ali Ghalib	44,000.00	06-Jul-20
30-Jun-20	PAYE	46,250.00	06-Jul-20
30-Jun-20	Withholding Tax	48,662.05	06-Jul-20
30-Jun-20	PAYEE	49,250.00	06-Jul-20
30-Jun-20	ALI GHALIB	51,000.00	06-Jul-20
30-Jun-20	Withholding Tax	51,249.15	06-Jul-20
30-Jun-20	PAYE	51,250.00	06-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	PAYE	51,250.00	06-Jul-20
30-Jun-20	RENTAL TAX	52,800.00	06-Jul-20
30-Jun-20	ABDULKADIR ABOUD	53,050.00	06-Jul-20
30-Jun-20	Withholding Tax	53,055.05	06-Jul-20
30-Jun-20	Withholding Tax	55,555.00	06-Jul-20
30-Jun-20	Withholding Tax	55,555.00	06-Jul-20
30-Jun-20	PAYE	56,250.00	06-Jul-20
30-Jun-20	AUSTINE GONA	59,500.00	06-Jul-20
30-Jun-20	WILSON KENGA	69,000.00	06-Jul-20
30-Jun-20	PAYE	71,750.00	06-Jul-20
30-Jun-20	PAYE	71,750.00	06-Jul-20
30-Jun-20	PAYE	72,500.00	06-Jul-20
30-Jun-20	HUSNA HASSAN	78,750.00	06-Jul-20
30-Jun-20	Withholding Tax	79,999.20	06-Jul-20
30-Jun-20	ANDREW WAWERU	93,750.00	06-Jul-20
30-Jun-20	PAYE-UBA	102,500.00	06-Jul-20
30-Jun-20	PAYE	109,860.00	06-Jul-20
30-Jun-20	PAYE	132,500.00	06-Jul-20
30-Jun-20	NICHOLAS GITONGA	153,750.00	06-Jul-20
30-Jun-20	Wilson Kenga	215,250.00	06-Jul-20
30-Jun-20	SOLOMON NJUKI	215,250.00	06-Jul-20
30-Jun-20	Husna Hassan	217,500.00	06-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	BOC	379,309.80	06-Jul-20
30-Jun-20	Walter Maseki	397,500.00	06-Jul-20
30-Jun-20	Kenya Power and Lighting Co	438,000.00	06-Jul-20
30-Jun-20	Kenya Power and Lighting Co	1,304,968.00	06-Jul-20
30-Jun-20	KEMSA	33,705,964.75	
30-Jun-20	Bidan Wainaina Macharia-surr	200.00	07-Jul-20
30-Jun-20	PAUL WALUBA	400.00	07-Jul-20
30-Jun-20	Charles Gichohi	400.00	07-Jul-20
30-Jun-20	Ahmed Twalib	500.00	
30-Jun-20	Albert Kariuki Mucangi-surr.	625.00	07-Jul-20
30-Jun-20	Charles Gichohi	800.00	07-Jul-20
30-Jun-20	MIRIAM JILLO	1,000.00	07-Jul-20
30-Jun-20	ALWY OREIDHI ALWY	1,300.00	07-Jul-20
30-Jun-20	George Ondiek	1,350.00	07-Jul-20
30-Jun-20	MBUVI STEPHEN	1,400.00	07-Jul-20
30-Jun-20	Mariam Abdalla	1,500.00	07-Jul-20
30-Jun-20	Ahmed Twalib	1,960.00	07-Jul-20
5-Jun-20	NSSF	2,000.00	07-Jul-20
25-Jun-20	NHIF	2,000.00	07-Jul-20
25-Jun-20	NHIF	2,000.00	07-Jul-20
30-Jun-20	George Ondiek	2,000.00	07-Jul-20
30-Jun-20	Ahmed Twalib	2,000.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Miriam Jilo	2,320.00	07-Jul-20
30-Jun-20	Mariam Abdalla	2,500.00	07-Jul-20
30-Jun-20	CHARLES MATHENGE	2,500.00	07-Jul-20
30-Jun-20	HALILU HASSAN	2,690.00	07-Jul-20
30-Jun-20	ALBERT MUCANGI	3,000.00	07-Jul-20
30-Jun-20	GICHOHI MATHENGE	3,000.00	07-Jul-20
30-Jun-20	Bakari Diribo	3,020.00	07-Jul-20
5-Jun-20	Ahmed Twalib	3,100.00	07-Jul-20
30-Jun-20	BAKARI DIRIVO HIRIBAE	3,330.00	07-Jul-20
30-Jun-20	Ahmed Twalib	3,500.00	07-Jul-20
30-Jun-20	SIMON MWAURA	3,500.00	07-Jul-20
30-Jun-20	Charles Gichohi	3,550.00	07-Jul-20
30-Jun-20	STEPHEN K KIMANI	3,630.00	07-Jul-20
30-Jun-20	ABARUFA DIDO	3,800.00	07-Jul-20
30-Jun-20	JUWERIYA MUSA	4,050.00	07-Jul-20
25-Jun-20	OMAR BAKARI MOHAMED	4,200.00	07-Jul-20
30-Jun-20	ABDALLA RASHID	4,200.00	07-Jul-20
30-Jun-20	SIMON MWAURA	4,200.00	07-Jul-20
30-Jun-20	OMAR BAKARI MOHAMED	4,200.00	07-Jul-20
30-Jun-20	SIMON MACHARIA	4,200.00	07-Jul-20
30-Jun-20	OMAR BAKARI MOHAMED	4,200.00	07-Jul-20
30-Jun-20	FIRDAUS ABDULRAHMAN	4,200.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Peninah Matiu	4,200.00	07-Jul-20
30-Jun-20	PAYE	4,250.00	07-Jul-20
30-Jun-20	PAYE	4,250.00	07-Jul-20
30-Jun-20	PAYE	4,250.00	07-Jul-20
30-Jun-20	PAYE	4,250.00	07-Jul-20
30-Jun-20	Peris Lydia-PAYE	4,250.00	07-Jul-20
30-Jun-20	Albert Kariuki Mucangi-paye	4,250.00	07-Jul-20
25-Jun-20	OMAR ALI	4,500.00	07-Jul-20
30-Jun-20	KAGENDO NYAGI	4,750.00	07-Jul-20
30-Jun-20	PAYE	5,250.00	07-Jul-20
30-Jun-20	Ahmed Twalib	5,250.00	
30-Jun-20	BILL JUMLAI	5,400.00	07-Jul-20
30-Jun-20	DOUGLAS MUCHIRI MAINA	5,450.00	07-Jul-20
30-Jun-20	DOUGLAS MUCHIRI MAINA	5,450.00	07-Jul-20
30-Jun-20	DOUGLAS MAINA MUCHIRI	5,450.00	07-Jul-20
30-Jun-20	ELIZABETH WAKIO	5,450.00	07-Jul-20
30-Jun-20	AIRTEL KENYA	6,000.00	07-Jul-20
30-Jun-20	Stephen K. Kimani	6,000.00	07-Jul-20
30-Jun-20	YUSUF BWANAIDI	6,250.00	07-Jul-20
25-Jun-20	Umi Mohamed	6,300.00	07-Jul-20
30-Jun-20	ALI ABDALLA LALI	6,300.00	07-Jul-20
30-Jun-20	ALI ABDALLA LALI	6,300.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	UMI MOHAMED	6,300.00	07-Jul-20
30-Jun-20	KIPKOECH LANGAT	6,300.00	07-Jul-20
30-Jun-20	AMINI ATHMAN	6,300.00	07-Jul-20
30-Jun-20	CHRISTOPHER OMONDI	6,300.00	07-Jul-20
30-Jun-20	CHRISTOPHER OMONDI	6,300.00	07-Jul-20
30-Jun-20	Michael Ndeleko	7,000.00	07-Jul-20
30-Jun-20	VIOLA ADHIAMBO	7,400.00	07-Jul-20
30-Jun-20	MIRIAM JILLO	7,500.00	07-Jul-20
30-Jun-20	EQUITY BANK	8,000.00	07-Jul-20
30-Jun-20	Ahmed Twalib	8,000.00	07-Jul-20
30-Jun-20	MONICA MWANIKI	8,000.00	07-Jul-20
30-Jun-20	PAYE	8,250.00	07-Jul-20
5-Jun-20	Ahmed Twalib	8,300.00	07-Jul-20
30-Jun-20	HINDU SALIM	8,400.00	07-Jul-20
30-Jun-20	MAHMOUD HAMID	8,400.00	07-Jul-20
30-Jun-20	Mohamed Omari Mohamed	8,400.00	07-Jul-20
30-Jun-20	JULIUS KAMAU	8,500.00	07-Jul-20
25-Jun-20	EQUITY BANK LTD	9,000.00	07-Jul-20
30-Jun-20	Shali Kame	9,000.00	07-Jul-20
30-Jun-20	JUWERIYA MUSA	9,450.00	07-Jul-20
30-Jun-20	UMI BAISHE	9,450.00	07-Jul-20
30-Jun-20	Postal Cooperative Of Kenya	9,450.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Postal Cooperative Of Kenya	9,458.00	07-Jul-20
30-Jun-20	MICHAEL NDELEKO	9,650.00	07-Jul-20
5-Jun-20	Mariam Abdalla	9,750.00	07-Jul-20
30-Jun-20	FURAHA CHARO	9,900.00	07-Jul-20
30-Jun-20	MARYAM FARAJ	9,900.00	07-Jul-20
5-Jun-20	Fadhil Maamun	10,000.00	07-Jul-20
25-Jun-20	EQUITY BANK LTD	10,000.00	07-Jul-20
30-Jun-20	Paul Munga Pole	10,100.00	07-Jul-20
30-Jun-20	ALBERT KARIUKI	10,400.00	07-Jul-20
30-Jun-20	ABDURAHMAN ABDALLA	10,500.00	07-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	10,800.00	07-Jul-20
30-Jun-20	Ahmed Twalib	10,925.00	07-Jul-20
30-Jun-20	SAFARICOM LTD	11,001.10	07-Jul-20
30-Jun-20	JULIUS NJOGU	11,200.00	07-Jul-20
30-Jun-20	ASIA A SAID	11,200.00	07-Jul-20
30-Jun-20	GALUGALU YONGA	11,200.00	07-Jul-20
30-Jun-20	DOREEN SIDI	11,200.00	07-Jul-20
25-Jun-20	NHIF	11,450.00	07-Jul-20
30-Jun-20	Ahmed Twalib	11,600.00	07-Jul-20
30-Jun-20	Ahmed Twalib	11,700.00	07-Jul-20
30-Jun-20	GICHOHI MATHENGE	11,830.50	07-Jul-20
25-Jun-20	EQUITY BANK LTD	12,000.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	ABDULRAZAK A SAID	12,000.00	07-Jul-20
30-Jun-20	ABDULRAZAK A SAID	12,000.00	07-Jul-20
30-Jun-20	Albert Kariuki Mucangi	12,000.00	07-Jul-20
30-Jun-20	EDWARD MIGWI	12,100.00	07-Jul-20
30-Jun-20	UMI MOHAMED	12,600.00	07-Jul-20
30-Jun-20	THOMAS KINUTHIA	12,600.00	07-Jul-20
30-Jun-20	IRSHAD OMAR	12,600.00	07-Jul-20
30-Jun-20	M.A Mwakuphunza	12,600.00	07-Jul-20
30-Jun-20	Wilson Kenga	12,750.00	07-Jul-20
30-Jun-20	Husna Abdalla	12,750.00	07-Jul-20
30-Jun-20	Albert Kariuki	12,750.00	07-Jul-20
30-Jun-20	Ahmed Twalib	12,750.00	07-Jul-20
30-Jun-20	SALMA YUSUF	12,750.00	07-Jul-20
30-Jun-20	ATHMAN BADI	12,750.00	07-Jul-20
30-Jun-20	AMOS OKELLO/ALBERT KARIUKI	12,750.00	07-Jul-20
30-Jun-20	Husna Abdalla	12,750.00	07-Jul-20
30-Jun-20	PERIS LYDIA	12,750.00	07-Jul-20
30-Jun-20	ATHMAN BADI	12,750.00	07-Jul-20
30-Jun-20	KENETH OCHOLA	12,750.00	07-Jul-20
30-Jun-20	USAMA HAMID	12,750.00	07-Jul-20
30-Jun-20	BILL JUMLAI	13,050.00	07-Jul-20
25-Jun-20	NHIF	13,300.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	SHAKIR ABDUL	13,750.00	07-Jul-20
30-Jun-20	Salim A. Famau	14,000.00	07-Jul-20
30-Jun-20	ALBERT KARIUKI	14,600.00	07-Jul-20
30-Jun-20	Adil Al Amin	15,750.00	07-Jul-20
30-Jun-20	Athman Kheri	15,750.00	07-Jul-20
30-Jun-20	Athman Badi	15,750.00	07-Jul-20
30-Jun-20	Charles Gichohi	15,800.00	07-Jul-20
30-Jun-20	PAYE	16,000.00	07-Jul-20
30-Jun-20	AMU WATER	16,215.50	07-Jul-20
30-Jun-20	Edith Kadaha	16,400.00	07-Jul-20
30-Jun-20	Hamid Fuad	16,500.00	07-Jul-20
30-Jun-20	ALBERT MUCANGI	16,800.00	07-Jul-20
30-Jun-20	SALIM MOHAMED	17,250.00	07-Jul-20
30-Jun-20	NAHIDA HAGANA	17,850.00	07-Jul-20
30-Jun-20	ABDULRAZAK A SAID	18,000.00	07-Jul-20
30-Jun-20	FEISAL HAMID	18,000.00	07-Jul-20
30-Jun-20	EQUITY BANK	18,000.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	18,320.00	07-Jul-20
30-Jun-20	SIMON JILLO	18,900.00	07-Jul-20
30-Jun-20	FELICIAN MARU	18,900.00	07-Jul-20
30-Jun-20	SAADU SALIM	19,450.00	07-Jul-20
25-Jun-20	ABDULKADIR ZUBEIR	20,000.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	FRANCIS MWACHIREMBE	20,100.00	07-Jul-20
30-Jun-20	ATHMAN BADI	20,250.00	07-Jul-20
30-Jun-20	STEVE NYAMILA	20,300.00	07-Jul-20
30-Jun-20	KHADIJA MOHAMED ALIO	21,000.00	07-Jul-20
30-Jun-20	Charles Gichohi	21,200.00	07-Jul-20
30-Jun-20	SAFARICOM LTD	21,248.00	07-Jul-20
25-Jun-20	DIAMOND TRUST BANK	21,554.00	07-Jul-20
30-Jun-20	DANIEL CHEGE	22,400.00	07-Jul-20
30-Jun-20	GALUGALU YONGA	22,400.00	07-Jul-20
30-Jun-20	IDDIY BAHOLA	22,400.00	07-Jul-20
30-Jun-20	Nickson M. Baya	22,400.00	07-Jul-20
30-Jun-20	ELIJAH KARIUKI	23,200.00	07-Jul-20
30-Jun-20	AMU WATER	23,586.20	07-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	24,000.00	07-Jul-20
30-Jun-20	Andrew Waweru	24,000.00	07-Jul-20
30-Jun-20	GICHOHI MATHENGE	24,600.00	07-Jul-20
30-Jun-20	ALI ATHMAN	24,650.00	07-Jul-20
30-Jun-20	Salim A. Famau	25,000.00	07-Jul-20
30-Jun-20	Khadija Abdulaziz	25,000.00	07-Jul-20
30-Jun-20	Mohamed Abass Abubakar	25,000.00	07-Jul-20
30-Jun-20	Stephen N. Mbuvi	25,000.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	25,200.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	ALI ABDALLA LALI	25,200.00	07-Jul-20
30-Jun-20	ABDUL FADHIL	25,200.00	07-Jul-20
30-Jun-20	Nuru Mohamed	25,200.00	07-Jul-20
30-Jun-20	Khadija Mohamed	25,200.00	07-Jul-20
30-Jun-20	Raphael Kamenya	25,200.00	07-Jul-20
30-Jun-20	VICTOR TOLE	25,200.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	25,350.00	07-Jul-20
30-Jun-20	Amos O. Okello	25,500.00	07-Jul-20
30-Jun-20	Wilson Kenga Mwashangi	25,500.00	07-Jul-20
30-Jun-20	Stephen Ndundi	26,600.00	07-Jul-20
30-Jun-20	Charles Gichohi	27,240.00	07-Jul-20
30-Jun-20	FAUZ ALI	27,450.00	07-Jul-20
30-Jun-20	PENNINAH MUTHIU	27,600.00	07-Jul-20
30-Jun-20	BILL JUMLAI	27,750.00	07-Jul-20
30-Jun-20	FAUZ ALI	28,000.00	07-Jul-20
30-Jun-20	VICTOR TOLE	28,000.00	07-Jul-20
30-Jun-20	AHMED SULEIMAN	28,000.00	07-Jul-20
30-Jun-20	MOHAMED KOMBO	28,000.00	07-Jul-20
30-Jun-20	Salim A. Famau	28,000.00	07-Jul-20
30-Jun-20	STEPHEN NDUNDI	28,600.00	07-Jul-20
30-Jun-20	Lenox Katana	29,200.00	07-Jul-20
30-Jun-20	FATMA SAID KOMBO	29,450.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	PENNINAH MUTHIU	29,500.00	07-Jul-20
30-Jun-20	ABDULMUNIM OMAR MBARAK	29,600.00	07-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	30,000.00	07-Jul-20
30-Jun-20	ABDULRAZAK A SAID	30,000.00	07-Jul-20
30-Jun-20	ABARUFA DIDO	30,000.00	07-Jul-20
30-Jun-20	MICAH GITHUKA	30,000.00	07-Jul-20
30-Jun-20	STEPHEN NDUNDI	30,000.00	07-Jul-20
30-Jun-20	Charles Gichohi	30,000.00	07-Jul-20
30-Jun-20	EVANSON KATHURI	30,400.00	07-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	31,500.00	07-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	31,500.00	07-Jul-20
30-Jun-20	HALILU HASSAN	31,500.00	07-Jul-20
30-Jun-20	FELICIAN MARU	31,500.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	31,500.00	07-Jul-20
30-Jun-20	Usama Hamid	31,500.00	07-Jul-20
30-Jun-20	AMOS OKELLO	31,900.00	07-Jul-20
30-Jun-20	ABUZAHY GENERAL SUPPLY	32,160.00	07-Jul-20
30-Jun-20	ALBERT MWANIKI	32,500.00	07-Jul-20
30-Jun-20	SAADU SALIM	33,000.00	07-Jul-20
30-Jun-20	Charles Gichohi	33,060.00	07-Jul-20
30-Jun-20	ANN GATHONI	33,600.00	07-Jul-20
30-Jun-20	AHMED SULEIMAN	33,750.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	UMI BAISHE	34,000.00	07-Jul-20
30-Jun-20	Kulthum Harith	34,800.00	07-Jul-20
30-Jun-20	ALI ATHMAN	35,700.00	07-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	36,000.00	07-Jul-20
30-Jun-20	Kenya Power and Lighting Co	36,191.00	07-Jul-20
30-Jun-20	DAVID KASSIM	37,740.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	37,800.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	37,800.00	07-Jul-20
30-Jun-20	Athman Sombwana	37,800.00	07-Jul-20
30-Jun-20	PERIS LYDIAH	39,300.00	07-Jul-20
30-Jun-20	ALI GODANA	39,900.00	07-Jul-20
30-Jun-20	PAYE	41,250.00	07-Jul-20
30-Jun-20	HINDU SALIM	42,000.00	07-Jul-20
30-Jun-20	Adam Musa	42,000.00	07-Jul-20
30-Jun-20	YAHYA ZAKARIA	42,750.00	07-Jul-20
25-Jun-20	EQUITY BANK LTD	43,400.00	07-Jul-20
30-Jun-20	ABUBAKAR OMAR	43,440.00	07-Jul-20
30-Jun-20	KENYA POWER	43,735.00	07-Jul-20
30-Jun-20	HAJI SHIBU	44,100.00	07-Jul-20
30-Jun-20	Abdul Fadhil	44,100.00	07-Jul-20
30-Jun-20	EMMANUEL MAE	44,800.00	07-Jul-20
30-Jun-20	Ahmed Farah Olow	44,800.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Mistersam Trading	45,600.00	07-Jul-20
30-Jun-20	GRANDFORD M. KISEE	47,000.00	07-Jul-20
30-Jun-20	CHRISTIN KILONZO	47,250.00	07-Jul-20
30-Jun-20	AMOS OKELLO	47,250.00	07-Jul-20
30-Jun-20	ATHMAN BADI	47,250.00	07-Jul-20
30-Jun-20	Witu Water Users Association	47,760.00	07-Jul-20
30-Jun-20	KSG	47,880.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	48,300.00	07-Jul-20
30-Jun-20	MUSA IBRAHIM	48,750.00	07-Jul-20
30-Jun-20	NAHIDA HAGANA	48,750.00	07-Jul-20
30-Jun-20	KENYA ANIMAL GENETIC RESOURCE	48,800.00	07-Jul-20
30-Jun-20	FELICIAN MARU	50,400.00	07-Jul-20
30-Jun-20	ANN GATHONI	50,400.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	50,400.00	07-Jul-20
30-Jun-20	Simon Jillo	50,400.00	07-Jul-20
30-Jun-20	LALI SHEELALI	51,000.00	07-Jul-20
30-Jun-20	MUHAMMAD ALI SHEE	51,000.00	07-Jul-20
30-Jun-20	Peter Ndichu	51,000.00	07-Jul-20
30-Jun-20	MIRIAM JILLO	52,000.00	07-Jul-20
30-Jun-20	FARTUN ABDUNASSIR	52,250.00	07-Jul-20
30-Jun-20	LALI SHEELALI	54,000.00	07-Jul-20
30-Jun-20	PAUL WALUBA	54,000.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	FAHIM TWAHA	54,600.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	54,930.00	07-Jul-20
30-Jun-20	KENYA POWER	55,375.00	07-Jul-20
30-Jun-20	Paul K. Maina	55,400.00	07-Jul-20
30-Jun-20	ABARUFA DIDO	56,000.00	07-Jul-20
30-Jun-20	Najma Sidhi	56,000.00	07-Jul-20
30-Jun-20	Ronald Mwambai	56,000.00	07-Jul-20
30-Jun-20	FELICIAN MARU	56,700.00	07-Jul-20
30-Jun-20	FELICIAN MARU	56,700.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	56,700.00	07-Jul-20
30-Jun-20	LAMU DESTINATION	56,896.55	07-Jul-20
30-Jun-20	Said Bwanamaka	57,500.00	07-Jul-20
30-Jun-20	Fahima Arafat	57,500.00	07-Jul-20
30-Jun-20	Lap Trust	57,889.40	07-Jul-20
30-Jun-20	KHALIFA BWANAMAKA	58,000.00	07-Jul-20
30-Jun-20	New Chato Enterprises	58,245.00	07-Jul-20
30-Jun-20	SALIM MOHAMED BAHERO	60,000.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	60,700.00	07-Jul-20
30-Jun-20	AMU WATER	62,306.90	07-Jul-20
30-Jun-20	Stanley G. Muthuri	62,460.00	07-Jul-20
30-Jun-20	MOHAMED BAISHE	62,500.00	07-Jul-20
30-Jun-20	KENNETH MUTUMA	63,000.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	SOLOMON MWAI	63,000.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	63,000.00	07-Jul-20
30-Jun-20	FELICIAN MARU	63,000.00	07-Jul-20
30-Jun-20	FELICIAN MARU	63,000.00	07-Jul-20
30-Jun-20	Stephen Ndundi	63,200.00	07-Jul-20
30-Jun-20	Paul K. Maina	64,000.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	64,430.00	07-Jul-20
25-Jun-20	GULF BANK LTD	64,662.00	07-Jul-20
30-Jun-20	VICTOR TOLE	68,051.45	07-Jul-20
30-Jun-20	AARIF IBRAHIM	69,300.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	69,930.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	70,200.00	07-Jul-20
30-Jun-20	WILSON KENGA	70,400.00	07-Jul-20
30-Jun-20	George Ondiek	71,400.00	07-Jul-20
30-Jun-20	MOHAMED B. ATHMAN	72,000.00	07-Jul-20
30-Jun-20	Husna Hassan- PAYE	72,500.00	07-Jul-20
30-Jun-20	FAHIM TWAHA	72,800.00	07-Jul-20
30-Jun-20	FAHIM TWAHA	72,800.00	07-Jul-20
30-Jun-20	Mariam Abdalla	73,000.00	07-Jul-20
30-Jun-20	Fadhil Maamun	73,000.00	07-Jul-20
30-Jun-20	Maawiya Farid	73,000.00	07-Jul-20
30-Jun-20	Mwenyeali Mwenye	73,000.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Rehana Gobu	73,000.00	07-Jul-20
30-Jun-20	FATUMA SAID KOMBO	78,400.00	07-Jul-20
30-Jun-20	Mohamed Abass Abubakar	78,400.00	07-Jul-20
30-Jun-20	YAHYA ZAKARIA	78,750.00	07-Jul-20
30-Jun-20	Timothy Khamis	79,250.00	07-Jul-20
30-Jun-20	Athman Kheri	81,000.00	07-Jul-20
30-Jun-20	Fahima Arafat	82,200.00	07-Jul-20
30-Jun-20	NUWEYLA GENERAL SUPPLY	82,485.00	07-Jul-20
5-Jun-20	Naima Ahmed	85,600.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	85,700.00	07-Jul-20
30-Jun-20	ASYA MOHAMED ABDULJABBAR	89,100.00	07-Jul-20
30-Jun-20	SALIM FAMAU	89,250.00	07-Jul-20
30-Jun-20	Safaricom Ltd	90,000.00	07-Jul-20
30-Jun-20	FAHIM TWAHA	91,000.00	07-Jul-20
30-Jun-20	MOHAMED OMAR	92,250.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	94,219.50	07-Jul-20
30-Jun-20	Paul Waluba	94,500.00	07-Jul-20
30-Jun-20	NICKSON M. BAYA	99,200.00	07-Jul-20
30-Jun-20	LALI SHEELALI	99,300.00	07-Jul-20
30-Jun-20	GHAZAL MOHAMED	99,600.00	07-Jul-20
30-Jun-20	New Chato Enterprises	104,200.00	07-Jul-20
30-Jun-20	Aisha Shali	104,300.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	AARIF IBRAHIM	105,050.00	07-Jul-20
30-Jun-20	George Ondiek	106,050.00	07-Jul-20
30-Jun-20	NUWEYLA GENERAL SUPPLY	106,819.00	07-Jul-20
30-Jun-20	FAHIM TWAHA	109,200.00	07-Jul-20
30-Jun-20	Njuguna Peter Mungai	110,000.00	07-Jul-20
30-Jun-20	TRANSGUARD SECURITY	110,068.95	07-Jul-20
30-Jun-20	George Ondiek	111,100.00	07-Jul-20
30-Jun-20	VICTOR TOLE	111,868.60	07-Jul-20
30-Jun-20	Safaricom Ltd	113,011.35	07-Jul-20
30-Jun-20	FATMA HAJI FUMO	114,000.00	07-Jul-20
30-Jun-20	Charles Gichohi	115,100.00	07-Jul-20
30-Jun-20	Paul K. Maina	115,400.00	07-Jul-20
30-Jun-20	FELICIAN MARU	117,600.00	07-Jul-20
30-Jun-20	PERFECTION SOLUTION	119,700.00	07-Jul-20
30-Jun-20	Mohamed Abass Abubakar	119,700.00	07-Jul-20
30-Jun-20	NUWEYLA GENERAL SUPPLY	120,665.00	07-Jul-20
30-Jun-20	KAREEM ENTERPRISE	121,000.00	07-Jul-20
30-Jun-20	CENTRAL FUEL	122,777.85	07-Jul-20
30-Jun-20	SEASIDE MOTORS LTD	125,793.10	07-Jul-20
30-Jun-20	NICKSON M. BAYA	125,800.00	07-Jul-20
30-Jun-20	Majtrading Centre Ltd	127,267.25	07-Jul-20
30-Jun-20	ATHMAN BADI	127,500.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Stanley G. Muthuri	128,440.00	07-Jul-20
30-Jun-20	Benson Mwarabu	130,200.00	07-Jul-20
30-Jun-20	PAUL K. MAINA	130,500.00	07-Jul-20
30-Jun-20	PAUL K. MAINA	130,500.00	07-Jul-20
25-Jun-20	EQUITY BANK LTD	132,000.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	134,040.00	07-Jul-20
30-Jun-20	KENYA SCHOOL OF GOVT	134,292.00	07-Jul-20
30-Jun-20	FELICIAN MARU	135,500.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	138,600.00	07-Jul-20
30-Jun-20	JOHN MUNGAI	138,750.00	07-Jul-20
30-Jun-20	FELICIAN MARU	144,000.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	152,547.50	07-Jul-20
30-Jun-20	Walter Maseki	153,750.00	07-Jul-20
30-Jun-20	Safaricom Ltd	155,028.20	07-Jul-20
30-Jun-20	NUWEYLA GENERAL SUPPLY	159,825.00	07-Jul-20
30-Jun-20	THE STANDARD GROUP	165,300.00	07-Jul-20
30-Jun-20	YAHYA ZAKARIA	168,750.00	07-Jul-20
25-Jun-20	PIONEER ASSURANCE	171,943.00	07-Jul-20
30-Jun-20	NUWEYLA GENERAL SUPPLY	172,621.00	07-Jul-20
30-Jun-20	NUWEYLA GENERAL SUPPLY	174,815.00	07-Jul-20
30-Jun-20	KHADIJA ABDULAZIZ	175,750.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	176,050.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Abdulahakim Bwana	185,500.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	185,643.10	07-Jul-20
30-Jun-20	ABUZAHI GENERAL SUPPLY	186,478.45	07-Jul-20
30-Jun-20	MOHAMED ABBAS	190,400.00	07-Jul-20
30-Jun-20	Rathman Enterprises	192,424.15	07-Jul-20
30-Jun-20	NINABAKHTI GENERAL SUPPLIES	195,077.60	07-Jul-20
30-Jun-20	Dickson Onyango	197,500.00	07-Jul-20
30-Jun-20	AARIF IBRAHIM	205,450.00	07-Jul-20
30-Jun-20	SCOLAH NJERU	211,000.00	07-Jul-20
30-Jun-20	Tanweer General Supplies	215,224.15	07-Jul-20
30-Jun-20	AARIF IBRAHIM	215,550.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	216,383.10	07-Jul-20
30-Jun-20	Mariam Abdalla	226,000.00	07-Jul-20
30-Jun-20	Central fuel & lubricants	226,445.00	07-Jul-20
30-Jun-20	Mohamed Omari Mohamed	234,500.00	07-Jul-20
30-Jun-20	Mkumbi Construction Co. Ltd	234,910.00	07-Jul-20
30-Jun-20	FAHIMA ARAFAT	240,690.00	07-Jul-20
30-Jun-20	TELKOM KENYA LTD	257,679.30	07-Jul-20
25-Jun-20	EQUITY BANK LTD	258,648.00	07-Jul-20
30-Jun-20	ANTHONY P. MBUTHIA	262,000.00	07-Jul-20
30-Jun-20	SEASIDE MOTORS LTD	265,517.25	07-Jul-20
30-Jun-20	HAJI SHIBU	280,000.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	NIA MOJA BUSINESS	285,000.00	07-Jul-20
30-Jun-20	Ahmed Mohamed Kombo	290,000.00	07-Jul-20
30-Jun-20	Kenya Power and Lighting Co	290,154.00	07-Jul-20
30-Jun-20	Central fuel & lubricants	300,000.00	07-Jul-20
30-Jun-20	Central fuel & lubricants	300,000.00	07-Jul-20
30-Jun-20	Central fuel & lubricants	305,150.00	07-Jul-20
30-Jun-20	Stanley G. Muthuri	303,385.00	07-Jul-20
30-Jun-20	UBA MWINYI	307,500.00	07-Jul-20
30-Jun-20	TRANSGUARD SECURITY	330,206.90	07-Jul-20
30-Jun-20	Central fuel & lubricants	349,435.20	07-Jul-20
30-Jun-20	Nation Medi	349,980.00	07-Jul-20
30-Jun-20	SEASIDE MOTORS LTD	360,913.80	07-Jul-20
30-Jun-20	Damunyu General Supply	368,495.00	07-Jul-20
30-Jun-20	MKumbi Construction	377,795.00	07-Jul-20
30-Jun-20	SEASIDE MOTORS LTD	383,956.90	07-Jul-20
30-Jun-20	Damunyu General Supplies	385,840.00	07-Jul-20
30-Jun-20	AL-MUSTAQBAL GENERAL SUPPLIES	390,351.70	07-Jul-20
30-Jun-20	Mkumbi Construction	393,080.00	07-Jul-20
30-Jun-20	DAMUNYU GENERAL SUPPLY	398,625.00	07-Jul-20
30-Jun-20	RAUDHa enterprise	402,931.05	07-Jul-20
30-Jun-20	Grandford Mutie Kisee	406,500.00	07-Jul-20
30-Jun-20	MKumbi Construction	410,310.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	ABUZAHI GENERAL SUPPLY	410,793.10	07-Jul-20
30-Jun-20	Lamu Water & Sewerage Co.	413,300.00	07-Jul-20
30-Jun-20	ADEQUATE BOOKSTORE AND PROFESSIONAL	424,394.50	07-Jul-20
30-Jun-20	Mkumbi Construction Co. Ltd	443,165.00	07-Jul-20
30-Jun-20	Ishakani Enterprises Ltd	444,750.00	07-Jul-20
30-Jun-20	Kenya Power and Lighting Co	446,000.00	07-Jul-20
30-Jun-20	Central fuel & lubricants	455,694.70	07-Jul-20
30-Jun-20	Lamu Water & Sewerage Co.	461,220.00	07-Jul-20
30-Jun-20	Lightgreen Enterprises	471,311.40	07-Jul-20
30-Jun-20	SALIM MOHAMED	475,200.00	07-Jul-20
30-Jun-20	Central fuel & lubricants	481,666.95	07-Jul-20
30-Jun-20	Safaricom Ltd	487,050.00	07-Jul-20
30-Jun-20	AHMED FARAH OLOW	501,000.00	07-Jul-20
30-Jun-20	CENTRAL FUEL	507,103.45	07-Jul-20
30-Jun-20	CENTRAL FUEL	535,972.55	07-Jul-20
30-Jun-20	Kenya Power and Lighting Co	537,400.00	07-Jul-20
30-Jun-20	fuheyd enterprise	561,009.50	07-Jul-20
30-Jun-20	LAMU DESTINATION	617,499.65	07-Jul-20
30-Jun-20	SEASIDE MOTORS LTD	639,775.85	07-Jul-20
30-Jun-20	CENTRAL FUEL	619,137.95	07-Jul-20
30-Jun-20	SAFARICOM LTD	663,390.00	07-Jul-20
30-Jun-20	TELKOM KENYA LTD	786,600.00	07-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Paul Wainaina Kimani	825,500.00	07-Jul-20
30-Jun-20	Central fuel & lubricants	871,244.85	07-Jul-20
30-Jun-20	Central Fuel And Lubricants	892,137.95	07-Jul-20
30-Jun-20	Central Fuel And Lubricants	901,944.95	07-Jul-20
30-Jun-20	Central Fuel And Lubricants	906,624.30	07-Jul-20
30-Jun-20	Central Fuel And Lubricants	930,675.00	07-Jul-20
30-Jun-20	Damunyu General Supplies	942,900.00	07-Jul-20
30-Jun-20	CENTRAL FUEL AND LUBRICANT	944,445.00	07-Jul-20
30-Jun-20	Jonka Enterprises	956,790.20	07-Jul-20
30-Jun-20	Central Fuel And Lubricants	982,758.60	07-Jul-20
30-Jun-20	MTWANGU GENERAL SUPPLIER	1,005,000.00	07-Jul-20
30-Jun-20	Cartagena Contractors	1,326,724.15	07-Jul-20
30-Jun-20	CENTRAL FUEL AND LUBRICANT	1,360,000.80	07-Jul-20
30-Jun-20	ADEQUATE BOOKSTORE AND PROFESSIONAL	1,422,269.90	07-Jul-20
30-Jun-20	Kenya Medical Supplies	1,675,505.00	07-Jul-20
30-Jun-20	Kenya Power and Lighting Co	1,738,581.00	07-Jul-20
30-Jun-20	CENTRAL FUEL AND LUBRICANT	1,867,640.00	07-Jul-20
30-Jun-20	RESOLUTION HEALTH INSURANCE	2,119,775.00	07-Jul-20
30-Jun-20	KEMPA MEDICAL SUPPLIES	2,680,686.00	07-Jul-20
30-Jun-20	MISSION OF ESSENTIAL	3,966,897.00	07-Jul-20
30-Jun-20	Bill Jumlai	957.00	08-Jul-20
30-Jun-20	MICHAEL MUGO	1,000.00	08-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	ISMAIL ZAMDIN	2,500.00	08-Jul-20
30-Jun-20	Charles Gichohi	2,600.00	08-Jul-20
30-Jun-20	THOMAS KINUTHIA	2,700.00	08-Jul-20
30-Jun-20	ABUBAKAR BADAWEY	3,000.00	08-Jul-20
30-Jun-20	KHADIJA MOHAMED ALIO	4,200.00	08-Jul-20
30-Jun-20	ABDURAHMAN SAID	4,900.00	08-Jul-20
30-Jun-20	Charles Gichohi	5,000.00	08-Jul-20
30-Jun-20	Lenox Katana	5,000.00	08-Jul-20
30-Jun-20	HUSSEIN BADRU AHMED	5,450.00	08-Jul-20
25-Jun-20	ABDULRAHMAN SAID	6,300.00	08-Jul-20
30-Jun-20	FATMA NASSIB	6,300.00	08-Jul-20
30-Jun-20	KENYA NATIONAL SECRETARIES ASSOCIATION	6,800.00	08-Jul-20
30-Jun-20	FESTUS MBOTI	7,000.00	08-Jul-20
30-Jun-20	ABDURAHMAN ABDALLA	8,000.00	08-Jul-20
25-Jun-20	Monica Mwaniki	8,400.00	08-Jul-20
30-Jun-20	Amos O. Okello	9,000.00	08-Jul-20
30-Jun-20	ABDURAHMAN ABDALLA	9,500.00	08-Jul-20
30-Jun-20	ABUBAKAR BADAWEY	9,940.00	08-Jul-20
30-Jun-20	BILL JUMLAI	10,000.00	08-Jul-20
30-Jun-20	SAFARICOM LTD	11,000.00	08-Jul-20
30-Jun-20	LAWRENCE NYAMBARE	11,200.00	08-Jul-20
30-Jun-20	DORIN SIDI MARTIN	11,200.00	08-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	ABDULRAHMAN ABDALLAH	12,000.00	08-Jul-20
25-Jun-20	NSSF	12,400.00	08-Jul-20
25-Jun-20	NHIF	12,400.00	08-Jul-20
30-Jun-20	JACKLINE M. MOSE	12,600.00	08-Jul-20
30-Jun-20	ALBERT KARIUKI	12,750.00	08-Jul-20
30-Jun-20	ALBERT KARIUKI	12,750.00	08-Jul-20
30-Jun-20	WILSON KENGA	12,750.00	08-Jul-20
30-Jun-20	Albert Kariuki Mucangi	12,750.00	08-Jul-20
30-Jun-20	Fuad Sheyumbe	12,750.00	08-Jul-20
30-Jun-20	Albert Kariuki Mucangi	12,750.00	08-Jul-20
30-Jun-20	Fuad Sheyumbe	12,750.00	08-Jul-20
30-Jun-20	Julius Kamau	13,500.00	08-Jul-20
30-Jun-20	Abdulkadir Ali Mohd	15,000.00	08-Jul-20
30-Jun-20	Simon Matara	15,750.00	08-Jul-20
30-Jun-20	ABUBAKAR BADAUWY	16,000.00	08-Jul-20
30-Jun-20	OMAR FAMAU	20,000.00	08-Jul-20
30-Jun-20	ABDURAHMAN ABDALLA	20,919.00	08-Jul-20
30-Jun-20	Hamid Fuad	23,000.00	08-Jul-20
30-Jun-20	TWALIB M. TWALIB	24,000.00	08-Jul-20
5-Jun-20	Ahmed Mohamed Kombo	24,750.00	08-Jul-20
30-Jun-20	ISMAIL ZAMDIN	24,750.00	08-Jul-20
30-Jun-20	HAJI SHIBU	27,000.00	08-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	HAJI SHIBU	28,400.00	08-Jul-20
30-Jun-20	VICTOR TOLE	28,500.00	08-Jul-20
30-Jun-20	STEPHEN NDUNDI	29,800.00	08-Jul-20
30-Jun-20	Charles Gichohi	29,800.00	08-Jul-20
30-Jun-20	ABARUFA DIDO	30,000.00	08-Jul-20
30-Jun-20	ABARUFA DIDO	30,000.00	08-Jul-20
30-Jun-20	Bidan Wainaina Macharia	31,100.00	08-Jul-20
30-Jun-20	JUWERIYA MUSA	48,000.00	08-Jul-20
30-Jun-20	FARTUN ABDUNASSIR	49,750.00	08-Jul-20
30-Jun-20	Kenya Power and Lighting Co	50,000.00	08-Jul-20
30-Jun-20	Albert Kariuki Mucangi	51,000.00	08-Jul-20
30-Jun-20	Kulthum Harith	55,500.00	08-Jul-20
30-Jun-20	MICHAEL MUGO	60,000.00	08-Jul-20
30-Jun-20	SHEEKUPI	63,600.00	08-Jul-20
30-Jun-20	FATMA BWANAHERI	65,500.00	08-Jul-20
30-Jun-20	ADIL ALAMIN	78,750.00	08-Jul-20
30-Jun-20	Charles Gichohi	84,000.00	08-Jul-20
30-Jun-20	ABARUFA DIDO	98,000.00	08-Jul-20
30-Jun-20	KHADIJA ABDALLA	99,700.00	08-Jul-20
30-Jun-20	ISLAM MOHAMED ADAM	108,750.00	08-Jul-20
30-Jun-20	ALI ABDALLA LALI	110,400.00	08-Jul-20
30-Jun-20	FELICIAN MARU	117,600.00	08-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	ELIJAH KARIUKI	117,600.00	08-Jul-20
30-Jun-20	FATUMA BWANAKHEIR	117,900.00	08-Jul-20
30-Jun-20	Husna Abdalla	123,750.00	08-Jul-20
30-Jun-20	MARWAA GENERAL SUPPLIERS	126,087.95	08-Jul-20
30-Jun-20	SHIMASY TRAVEL CO. LTD	155,000.00	08-Jul-20
30-Jun-20	FAHIMA ARAPHAT	168,000.00	08-Jul-20
30-Jun-20	SHIMASY TRAVEL CO. LTD	182,500.00	08-Jul-20
30-Jun-20	Safaricom Ltd	183,300.00	08-Jul-20
30-Jun-20	ALI KOMBO	190,450.00	08-Jul-20
30-Jun-20	ALI MOHAMED KOMBO	217,500.00	08-Jul-20
5-Jun-20	Fatma Ahmed	243,400.00	08-Jul-20
25-Jun-20	EQUITY BANK LTD	252,927.35	08-Jul-20
30-Jun-20	ADEQUATE BOOKSTORE AND PROFESSIONAL	342,294.85	08-Jul-20
30-Jun-20	SHIMASY TRAVEL CO. LTD	372,500.00	08-Jul-20
30-Jun-20	Safaricom Ltd	458,400.00	08-Jul-20
30-Jun-20	SHIMASY TRAVEL CO. LTD	499,000.00	08-Jul-20
30-Jun-20	Stanley G. Muthuri	513,260.00	08-Jul-20
30-Jun-20	SHIMASY TRAVEL CO. LTD	523,600.00	08-Jul-20
30-Jun-20	Mohash General Enterpries	568,000.00	08-Jul-20
25-Jun-20	GULF BANK LTD	597,351.05	08-Jul-20
25-Jun-20	KENYA COMMERCIAL BANK	795,034.80	08-Jul-20
25-Jun-20	MAALIM LOGISTIC AND SUPPLIES	988,951.00	08-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

25-Jun-20	CRF	60.00	13-Jul-20
25-Jun-20	CRF	180.00	13-Jul-20
25-Jun-20	CRF	970.25	13-Jul-20
30-Jun-20	Withholding Tax	1,603.45	13-Jul-20
30-Jun-20	withholding VAT 2%	2,068.98	13-Jul-20
5-Jun-20	PAYE	4,250.00	13-Jul-20
30-Jun-20	Walter Maseki- PAYE	4,250.00	13-Jul-20
30-Jun-20	PAYE	5,100.00	13-Jul-20
30-Jun-20	Withholding Tax	5,172.40	13-Jul-20
30-Jun-20	PAYE-WALTER	6,250.00	13-Jul-20
30-Jun-20	PAYE	8,250.00	13-Jul-20
30-Jun-20	withholding VAT 2%	8,896.55	13-Jul-20
25-Jun-20	CRF	9,305.00	13-Jul-20
30-Jun-20	PAYE	10,200.00	13-Jul-20
25-Jun-20	CRF	12,386.60	13-Jul-20
30-Jun-20	Withholding Tax	13,541.55	13-Jul-20
30-Jun-20	WHVAT	17,241.40	13-Jul-20
25-Jun-20	CRF	34,650.00	13-Jul-20
25-Jun-20	CRF	37,250.50	13-Jul-20
25-Jun-20	CRF	40,559.90	13-Jul-20
25-Jun-20	CRF	162,754.35	13-Jul-20
25-Jun-20	CRF	272,317.90	13-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

25-Jun-20	CRF	402,556.10	13-Jul-20
25-Jun-20	CRF	403,240.95	13-Jul-20
25-Jun-20	CRF	440,004.25	13-Jul-20
25-Jun-20	CRF	522,792.30	13-Jul-20
30-Jun-20	NSSF	200.00	14-Jul-20
30-Jun-20	Withholding Tax	284.50	14-Jul-20
30-Jun-20	JENNIFER WAITHERA	650.00	14-Jul-20
30-Jun-20	LAMU COUNTY COUNCEL	660.00	14-Jul-20
30-Jun-20	Withholding Tax	840.00	14-Jul-20
30-Jun-20	Withholding Tax	965.50	14-Jul-20
30-Jun-20	SHAKIR ABDUL MOHAMED	970.00	14-Jul-20
30-Jun-20	SHAKIR ABDUL MOHAMED	980.00	14-Jul-20
30-Jun-20	Withholding Tax	1,034.00	14-Jul-20
30-Jun-20	Withholding Tax	1,040.00	14-Jul-20
30-Jun-20	withholding VAT 2%-KSG	1,120.00	14-Jul-20
30-Jun-20	NSSF	1,200.00	14-Jul-20
30-Jun-20	WHVAT	1,250.00	14-Jul-20
30-Jun-20	Withholding Tax	1,448.30	14-Jul-20
30-Jun-20	PAYE	1,582.85	14-Jul-20
30-Jun-20	PAYE	1,582.85	14-Jul-20
30-Jun-20	AMOS OKOTH	1,730.00	14-Jul-20
30-Jun-20	Withholding Tax	2,080.00	14-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Withholding Tax	2,080.00	14-Jul-20
30-Jun-20	Withholding Tax	2,212.05	14-Jul-20
30-Jun-20	WAINAINA PAUL	2,400.00	14-Jul-20
30-Jun-20	George Ondiek	2,500.00	14-Jul-20
30-Jun-20	ISMAIL ZAMDIN	2,900.00	14-Jul-20
30-Jun-20	James K. Waweru	3,050.00	14-Jul-20
30-Jun-20	PAYE	3,250.00	14-Jul-20
30-Jun-20	MIRIAM JILLO	3,500.00	14-Jul-20
30-Jun-20	PAYE	4,139.00	14-Jul-20
30-Jun-20	ALWY ABDALLA	4,350.00	14-Jul-20
30-Jun-20	Withholding Tax	4,613.80	14-Jul-20
30-Jun-20	KHADIJA MOHAMED SHEKUE	5,200.00	14-Jul-20
30-Jun-20	UMI MOHAMED	6,300.00	14-Jul-20
30-Jun-20	Withholding Tax	6,617.25	14-Jul-20
30-Jun-20	WHVAT	7,829.10	14-Jul-20
30-Jun-20	WHVAT	8,103.45	14-Jul-20
30-Jun-20	PAYE-USAMA	8,500.00	14-Jul-20
30-Jun-20	PAYE-SHEYUMBE	8,500.00	14-Jul-20
30-Jun-20	PAYE	8,700.00	14-Jul-20
30-Jun-20	WHVAT	8,896.55	14-Jul-20
30-Jun-20	Withholding Tax	10,833.35	14-Jul-20
30-Jun-20	WHVAT	11,560.20	14-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Withholding Tax	11,562.05	14-Jul-20
30-Jun-20	DAVID KARANJA	11,900.00	14-Jul-20
30-Jun-20	PAYE	12,207.30	14-Jul-20
30-Jun-20	PAYE	12,246.60	14-Jul-20
30-Jun-20	PAYE	12,684.00	14-Jul-20
30-Jun-20	Dickson Onyango-PAYE	12,500.00	14-Jul-20
30-Jun-20	MERCY NJOKI	12,750.00	14-Jul-20
30-Jun-20	FATMA HASSAN	12,750.00	14-Jul-20
25-Jun-20	Withholding Tax	12,777.80	14-Jul-20
30-Jun-20	Salim Karisa Kisiwa	12,950.00	14-Jul-20
30-Jun-20	Charles Gichohi	13,000.00	14-Jul-20
30-Jun-20	AMOS OKELLO	13,500.00	14-Jul-20
30-Jun-20	PAYE	13,500.00	14-Jul-20
30-Jun-20	Ahmed Twalib	14,750.00	14-Jul-20
30-Jun-20	Withholding Tax	15,465.50	14-Jul-20
30-Jun-20	Peter Ndichu-PAYE	17,000.00	14-Jul-20
30-Jun-20	Withholding Tax	17,241.40	14-Jul-20
30-Jun-20	Withholding Tax	17,350.00	14-Jul-20
30-Jun-20	PAYE	17,640.00	14-Jul-20
30-Jun-20	ABDURAZAK SAID	18,000.00	14-Jul-20
30-Jun-20	ABDULRAZAK A SAID	18,000.00	14-Jul-20
30-Jun-20	withholding VAT 2%	18,268.10	14-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	GICHOHI MATHENGE	18,650.00	14-Jul-20
30-Jun-20	WALter Maseki	18,750.00	14-Jul-20
5-Jun-20	PAYE	18,900.00	14-Jul-20
30-Jun-20	Abdi Raba Faraj	18,900.00	14-Jul-20
30-Jun-20	Withholding Tax	20,223.10	14-Jul-20
30-Jun-20	Withholding Tax	20,554.80	14-Jul-20
30-Jun-20	Withholding Tax	20,554.80	14-Jul-20
30-Jun-20	PAYE	21,000.00	14-Jul-20
30-Jun-20	ALI ATHMAN	23,800.00	14-Jul-20
30-Jun-20	Ali Ghalib	24,000.00	14-Jul-20
30-Jun-20	Ali Ghalib	24,750.00	14-Jul-20
30-Jun-20	PAYE	24,900.00	14-Jul-20
30-Jun-20	PAYE	26,700.00	14-Jul-20
30-Jun-20	wilson kenga mwashangi	27,000.00	14-Jul-20
30-Jun-20	PAYE	27,300.00	14-Jul-20
30-Jun-20	ATHMAN BADI	27,500.00	14-Jul-20
30-Jun-20	DANIEL MWANGI	29,730.00	14-Jul-20
30-Jun-20	ABDULRAZAK A SAID	30,000.00	14-Jul-20
30-Jun-20	KENYA COMMERCIAL BANK	31,500.00	14-Jul-20
30-Jun-20	Halilu Hassan	33,600.00	14-Jul-20
30-Jun-20	Withholding Tax	36,944.10	14-Jul-20
30-Jun-20	BENSON KIRATHE	45,000.00	14-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	FELICIAN MARU	50,400.00	14-Jul-20
30-Jun-20	Withholding Tax	54,999.45	14-Jul-20
30-Jun-20	MOHAMED ATHMAN	55,500.00	14-Jul-20
30-Jun-20	KAMALU SHARIFF	55,500.00	14-Jul-20
30-Jun-20	ALI AHMED MOHAMED	55,500.00	14-Jul-20
30-Jun-20	SHEEKUPI	59,000.00	14-Jul-20
30-Jun-20	New Chato Enterprises	60,050.00	14-Jul-20
25-Jun-20	PAYE	69,300.00	14-Jul-20
30-Jun-20	Stanley G. Muthuri	69,930.00	14-Jul-20
30-Jun-20	New Chato Enterprises	77,345.00	14-Jul-20
30-Jun-20	Fartun Abdunnassir	79,250.00	14-Jul-20
30-Jun-20	Benson Kazungu	79,650.00	14-Jul-20
30-Jun-20	Kenya Power and Lighting Co	83,399.00	14-Jul-20
30-Jun-20	New Chato Enterprises	86,733.75	14-Jul-20
30-Jun-20	BIN AFAN GENERAL	91,396.55	14-Jul-20
30-Jun-20	ALWY FADHLOON	96,600.00	14-Jul-20
30-Jun-20	FATMA BWANAHERI	98,000.00	14-Jul-20
30-Jun-20	ALI ABDALLA	99,200.00	14-Jul-20
30-Jun-20	HASSAN SAID	99,500.00	14-Jul-20
30-Jun-20	Withholding Tax	101,068.95	14-Jul-20
30-Jun-20	Anastacia Wangari	102,700.00	14-Jul-20
30-Jun-20	MEDIONIC HEALTHCARE LTD	113,793.10	14-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	MATONDONI DISPENSARY	111,350.00	14-Jul-20
30-Jun-20	Bin Affan General Suppliers	117,931.05	14-Jul-20
30-Jun-20	EVANSON KATHURI	128,100.00	14-Jul-20
30-Jun-20	Ahmed Mohamed Kombo	132,150.00	14-Jul-20
25-Jun-20	IZWE LOAN KENYA	136,088.00	14-Jul-20
30-Jun-20	ALI AHMED MOHAMED	167,500.00	14-Jul-20
30-Jun-20	ABDULKADIR HUSSEIN	171,150.00	14-Jul-20
30-Jun-20	PIONEER ASSURANCE	171,943.15	14-Jul-20
30-Jun-20	Central Fuel And Lubricants	230,208.45	14-Jul-20
30-Jun-20	BIN AFAN GENERAL	294,827.60	14-Jul-20
30-Jun-20	Taneem General Supplies	475,000.00	14-Jul-20
30-Jun-20	Central fuel & lubricants	507,103.45	14-Jul-20
30-Jun-20	Mukhlis Enterprises	795,603.45	14-Jul-20
30-Jun-20	Bill Jumlai	3,000.00	15-Jul-20
30-Jun-20	NURU MAHAMUD	3,000.00	15-Jul-20
30-Jun-20	MOHAMED KOMBO	4,000.00	15-Jul-20
30-Jun-20	Abdalla Rashid	4,200.00	15-Jul-20
30-Jun-20	NSSF	4,400.00	15-Jul-20
30-Jun-20	Saadu Salim	9,750.00	15-Jul-20
30-Jun-20	Abderehman Yusuf Abdalla	12,000.00	15-Jul-20
30-Jun-20	Walter Maseki	12,750.00	15-Jul-20
30-Jun-20	Athman Badi	13,500.00	15-Jul-20

**Lamu County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

30-Jun-20	Steve Nyamila	17,700.00	15-Jul-20
30-Jun-20	Joseph Chiriba	25,200.00	15-Jul-20
30-Jun-20	AHMED MWENYEALI	25,500.00	15-Jul-20
30-Jun-20	ALI GHALIB	25,500.00	15-Jul-20
30-Jun-20	NHIF	43,450.00	15-Jul-20
30-Jun-20	Peter Ndichu	53,500.00	15-Jul-20
30-Jun-20	Mariam Abdalla	60,400.00	15-Jul-20
30-Jun-20	Kenya School Of Government	63,840.00	15-Jul-20
30-Jun-20	Salma Omar	78,400.00	15-Jul-20
30-Jun-20	Elijah Kariuki	129,150.00	15-Jul-20
30-Jun-20	Abarufa Dido	132,000.00	15-Jul-20
30-Jun-20	Mohamed Abass Abubakar	150,000.00	15-Jul-20
30-Jun-20	Ifran Ali	171,100.00	15-Jul-20
30-Jun-20	Ifran Ali	186,400.00	15-Jul-20
30-Jun-20	New Chato Enterprises	104,200.00	15-Jul-20
30-Jun-20	Mukhlis Enterprises	377,182.75	15-Jul-20
30-Jun-20	Central fuel & lubricants	486,389.15	15-Jul-20
30-Jun-20	Central fuel & lubricants	628,055.90	15-Jul-20
30-Jun-20	Central fuel & lubricants	935,000.35	15-Jul-20
30-Jun-20	Central fuel & lubricants	944,445.00	15-Jul-20
30-Jun-20	Central fuel & lubricants	349,435.20	15-Jul-20
30-Jun-20	KSG	53,698.07	16-Jul-20

Lamu County Executive
 Reports and Financial Statements
 For the year ended June 30, 2020

30-Jun-20	DAVID BAYA	210,000.00	16-Jul-20
	TOTAL	154,899,250.90	

Receipts in cash book not recorded in bank statement

DATE	PAYEE	AMOUNT	DATE PAID
30-Jun-20	County Revenue Fund	114,523,349.00	10-Jul-20
30-Jun-20	County Revenue Fund	7,028,920.00	10-Jul-20
		121,552,269.00	

