REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF LAMU

FOR THE YEAR ENDED 30 JUNE, 2019

COUNTY GOVERNMENT OF LAMU
LAMU COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct 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
3.	Office of the CEC Member for Finance, Budget and Economic Planning	Mr Ahmed Mohamed	CECM Finance, Budget 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, S. Y. Gender and Social Services
6.	Office of the CEC Member for Health Environment and Sanitation	Dr. Ann Gathoni	CECM Health Environment and Sanitation

b) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer Finance	Mrs Fatma Said Abdalla
2.	Chief Officer Budget	Mrs Farida Hassan
3.	Chief Officer Agriculture	Mr Julius Okindo
4.	Chief Officer Lands and Infrastructure	Mr Alex Jimbi
5.	Chief officer Education	Mr Said Bwanamku
6.	Chief Officer Medical Services	Mr. Abubakar Mohamed
7.	Chief Officer Public health	Mr Mohamed Shee
8.	Chief Officer Trade	Mr Badawy Sura
9.	Chief Officer Fisheries	Mr Simon Komu
10.	Chief Officer Livestock and Cooperatives	Dr Charles Gichohi
10.	Secretary/CEO County Public Service Board	Mr Fadhil Maamun
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

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 statement for the year 2018/2019 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 responsibility as spelt out in the Public Finance Management Act (2012).

The report compares actual performance against budgeted revenues and expenditure and also provides 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 County Integrated Development Plan (CIDP) which highlights the programs and projects to be included in successive County budgets. In this the County government is able to put more emphasis to development activities which are responsive to the citizen needs.

Financing of the county government

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitably 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 and approved by parliament in accordance with Article 217 of the Constitution.

The county also finances its operation through own generated revenues. These are revenues collected within the county. They key local revenue sources for Lamu County includes Business Permits, Land Rates, Advertising Fees, Cesses and others. The county continues to explore new and innovative ways of increasing its local revenue collections.

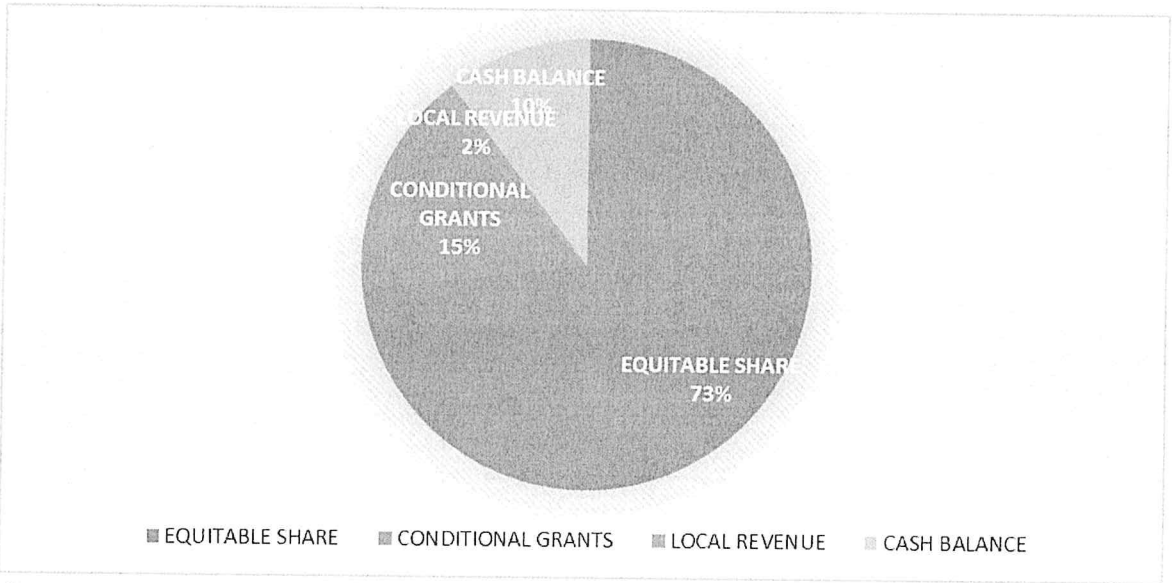
Financial performance

Revenue

The County's FY 2018/19 Approved Supplementary Budget was Kshs. 4,846,739,676, comprising of KShs. 2,560,624,951 (53 per cent) and KShs. 2,286,114,725 (47 per cent) allocation for recurrent and development expenditure respectively.

To finance the budget, the County expected to receive Kshs. 3,548,200,000 (73 per cent) as equitable share of revenue raised nationally and Kshs. 718,536,744 (15 per cent) as total conditional grants. The county also targeted to generate Kshs. 72,950,000 (2 per cent) from own source revenue and donations, and had made a Kshs. 507,052,932 (10 per cent) cash balance brought forward from FY 2017/18. The expected sources of budget financing are shown in Figure 1.

Figure 1: Expected Sources to budget Financing in FY 2018/19



Source: Lamu County Treasury

The conditional grants contained in the CARA, 2018 comprised of, Kshs. 93,421,016 (13 per cent) from the Road Maintenance Fuel Levy Fund, Kshs. 2,451,034 (0.3 per cent) as Compensation for User Fee Foregone, Kshs.8,302,500 (1 per cent) from DANIDA, Kshs.50,000,000 (7 per cent) as World Bank loan to supplement financing of County Health facilities, Kshs.33,793,559 (5 per cent) for the World Bank Kenya Devolution Support Programme, Kshs.31,210,000 (4 per cent) for Development of Youth Polytechnics, Kshs.41,200,000 (6 per cent) as Kenya Urban support programme, Kshs.242,000,000 (24 per cent) as Supplement for construction of county headquarters and Kshs.16,158,635 (2 per cent) Agriculture sector Development Support Program.

The County also expected to receive Kshs. 150,000,000 (21 per cent) from World Bank for Kenya Climate Smart Agriculture Project (KCSAP).

Table 1: Summary of County Fiscal Performance

REVENUE CLASSIFICATION	REVENUE BUDGET	ACTUAL	% REALISATION
Equitable Share	3,548,200,000	3,548,200,000	**100%**
Conditional Grant	718,536,744	299,167,543	**42%**
Own Source Revenue	70,000,000	71,872,438	**103%**
Balance B/F	507,052,932	507,052,932	**100%**
Other Sources	2,950,000	1,350,000	**46%**
TOTAL	**4,846,739,676**	**4,427,642,913**	**91%**

Source: Lamu County Treasury

Budget Performance

The total expenditure for the year amounted to Kshs 2,916,249,266 against the budget of 4,845,226,224 translating to utilisation level of 60%. Kshs 2,210,013,363 was spent on recurrent expenditure against the budget of 2,560,624,951 translating to utilisation level of 86% while Kshs 706,235,900 was spent on development expenditure against the budget of ksh 2,284,601,273 translating to utilisation level of 31%.

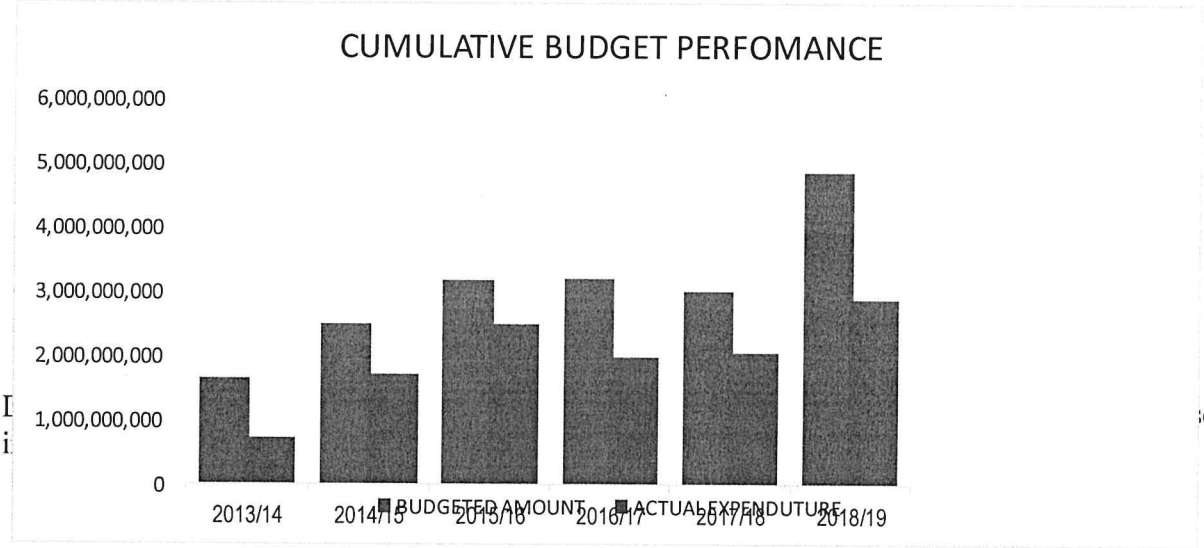
In retrospect, the entire budget performance based on programs is given below.

Table 2: Program-based Budget Performance

Program	Description	Approved Budget	Actual Payments	Variance
101003210	Administration, planning & support Services	68,539,385	60,772,892	7,766,493
102003210	Land Management	116,875,788	31,001,683	85,874,105
103003210	Housing & Urban Development	255,058,900	131,901,371	123,157,529
104003210	Infrastructure Development	333,269,604	193,967,668	139,301,936
105003210	Water management, Conservation & Provision	156,167,488	14,722,548	141,444,940
106003210	Administration, Planning and Monitoring & Evaluation	81,082,866	38,152,231	42,930,635
108003210	Co-management	3,127,183	3,035,860	91,323
109003210	Fish farming	41,529,054	20,735,009	20,794,045
111003210	1: Livestock Extension Services	33,148,227	18,875,530	14,272,697
112003210	2 Veterinary Service Management	22,130,771	12,498,737	9,632,034
116003210	6 Crop Development & Management	213,252,101	46,152,133	167,099,968
201003210	Administration, planning & support Services	48,687,129	32,055,650	16,631,479
203003210	ICT Infrastructure	22,795,903	11,306,428	11,489,475
301003210	Administration, planning & support Services	15,956,032	12,008,958	3,947,074
302003210	Tourism Promotion	7,795,300	3,856,224	3,939,076
303003210	Trade Development	36,291,039	8,070,367	28,220,672
401003210	General Administration, Planning and Support Services	676,922,037	662,377,060	14,544,977
402003210	Curative Services	267,988,410	130,035,562	137,952,848
403003210	Preventive & Promotive Services	111,442,959	55,654,834	55,788,125

404003210	Environmental health & Sanitation	72,511,355	11,991,793	60,519,562
501003210	General Administration, Planning and Support services	149,058,785	141,403,071	7,655,714
502003210	Education and Training Programme	274,082,678	197,130,837	76,951,841
503003210	Sports & Youth Development	61,100,801	19,053,042	42,047,759
504003210	Social Services	12,475,500	2,718,660	9,756,840
701003210	Administration, planning and support services.	219,911,258	192,851,335	27,059,923
702003210	Legislation and Oversight	434,088,742	279,770,517	154,318,225
703003210	Administration, planning and support services.	822,011,922	373,938,375	448,073,547
704003210	Executive Services	42,849,024	6,896,079	35,952,945
709003210	Administration, planning and support services.	39,080,582	36,122,485	2,958,097
710003210	Human Resource Management & Development	6,478,667	6,439,467	39,200
711003210	1 Administration, planning support services	166,645,585	138,413,109	28,232,476
712003210	2 Control & management of Public Finance	24,689,625	14,475,339	10,214,286
713003210	3 Economic planning	8,181,524	6,734,175	1,447,349
3210	Default - Non Programmatic	-	565,674	- 565,674
	TOTAL	**4,845,226,224**	**2,915,684,700**	**1,929,541,524**

Cumulatively, the county has received 18,430,320,764 from the financial year 2013/2014 up to the year 2018/2019. In this period, the county was able to absorb a total of 11,913,650,000. This translates to an absorption rate of 65%. A breakdown of this is shown in the graph below.



a) IFMIS system errors some expenditures were reported with negative figures in the vote.

b) The delay in IFMIS system (E-sourcing) delay the procurement procedures subsequently affected the county expenditure absorption rate.

c) Late disbursement of funds by National Treasury.

Flagship Projects

The county implemented a number of development projects in the financial year 2018/2019. The following is an outlay of the flagship projects prioritized by the county;

Flagship	Strategic Objective	Accomplishment
Universal Health Coverage	Improved health care to the people of Lamu county	The county teamed up with the National Health Insurance Fund to ensure all targeted 20,000 households in Lamu are enrolled to the national insurance. As a result, a total of 16,870 households were enrolled and issued with the NHIF membership cards.
Street Lighting Projects	Improved security for residents and businesses in the county	19 new towns connected to street lights. This was achieved by partnering with Kenya Power to erect street lights along all major settlements in the county
Surveying and Demarcation Of Lands	Strengthen land tenure system to enhance the reliability of using land as a means of production	The county surveyed a total of 20 villages and issued 5,600 title deeds against a target of 3,000 title deeds in the material financial year.
Youth Empowerment Program	Improve youth access jobs, education and business opportunities	The county trained 1,000 youths on driving and coxswain skills and ensured all were issued with the necessary licenses. Over 5,000 students both in secondary and tertiary students benefited from the funds
Enhancing Agricultural Productivity	Promote food security	The county government provided farmers with 127 tons of certified seeds to eradicate production losses arising from use of poor quality seeds. 20,000 coconut seedlings and 8,000 grafted cashew nut seedlings were distributed to the farmers.
Livestock improvement program	Improved livestock products and income to farmers	Assorted drugs and vaccines were provided by the County Government of Lamu under the Livestock Improvement Program. 6,000,000 heads of animals were vaccinated against various diseases and 200,000 were treated.

		Carried out 4,235 clinical farm visits Construction of Mpeketoni slaughter house phase 1 (2,800,000) Construction of fence for Co-operative office Mokowe (1,200,000) Tender awarded Conducted 1440 farm visits Construction of Kitumbini Cattle dip – Tender awarded Establishment of 6 Livestock sale yards and collected livestock and livestock products prices

Value for Money

As at the closure of the financial 2018/2019, the County Executive had managed to ensure 43 roads have been improved leading to improved economic activities in the county, 16,870 households have been enrolled under the NHIF UHC program. Families have since benefited from free health care in line with the Big Four Agenda, 19 new towns connected to street lights. This has lead to improve security, enhance ease of doing business. 5,600 title deeds issued locals. This has opened up development. This is besides the constructing and equipping dispensaries, ECD centres among other projects that have enhanced service delivery with positive impact to the citizens. These projects have enhanced value for money by bringing services closer to the Citizens.

Since the inception of county governments, Lamu county government has managed to implement a myriad of projects across the county. The following is an outlay of the major projects initiated, their output and resultant impacts.

Sector	Outputs	Outcomes/Impacts
Public Administration	• Ward headquarters established in the 10 wards • Garage and fuel depot constructed • 7 policy documents published • County Headquarters constructed • Ten (10) motor cycles purchased for ward administration • County Drought & Disaster Contingency fund established • Construct an enforcement command centre	Efficient coordination of public administration and provision of services

Sector	Outputs	Outcomes/Impacts
ARUD	• Promotion of Mechanized Agriculture – 15 tractors, 3 trailers and 15 ploughs acquired • Provision of agricultural extension service - 40,000 farmers were covered • Provision of certified seeds - 150 tons maize and 10 tons rice issued to farmers • Provision of subsidized fertilizer – 500,000kgs issued • Promotion of crop diversification - 250,000 cuttings of cassava and sweet potatoes, pineapple, water melon, passion fruit, bananas were issued • Promotion of Coconut production – 50,000 seedlings distributed • Promotion of Cotton production – 360 tons of cotton seed issued to farmers • Purchase of extension services Motor vehicle and 10 motorbikes • 10 Irrigation projects implemented • Excavation of 4 water pans	Increased agricultural productivity Reduction of postharvest losses
ARUD	• Setting up of 3 cold storage facilities • Provision of modern fishing equipment worth 11million • Purchase of fishing crafts and engines worth 57million • Rehabilitation of landing sites in Shella and Kiunga wards • Construction of two modern fishing markets in Faza and Kiunga • Establishment of fingerlings hatchery • Construction and rehabilitation of Fisheries boatyard • Operationalization of 2 surveillance boats	Improved livelihoods and incomes for the fisher folks Reduce postharvest losses.
	• Improvement of livestock infrastructure (dips, markets) • Construction and rehabilitation of Veterinary/Livestock offices • Construction and rehabilitation of slaughter houses in Lamu and Kiunga • Livestock health improvement programme • Livestock breed improvement programme in Pate, Faza, Mpeketoni, Hindi, Amu and Witu	Curb loss of livestock due to ill health and pests Improved incomes for pastoralists in the county
	• County spatial plan • Regularization of Swahili Villages and settle schemes • Planning of Mokowe (Lamu Metropolis Structure Plan)	Compounding organised development across the county
Education	• 63 ECDE classes constructed • Provision of teaching/learning materials worth 12million • Equipping of 4 Vocational Training Institutes • Issuance of scholarships and bursaries worth over 200million	Increased enrolment rates in learning institutions

Sector	Outputs	Outcomes/Impacts
Social Protection, Culture and Recreation	• Establishing of 6 GBV Working Groups • Establishment of low cost Centres for PWDs for 2.5 million • Skills upgrading (Driving training) • Capacity Building of 300 Community Based Groups • Development and Rehabilitation of Sports stadia at 12.7million • Purchase of sports equipment in all 10 wards • Construction of integrated social halls at 17.4million	Reduced cases of GBV in the communities Increase in number of youth equipped with employable skills.
Health	• Provision of universal health coverage for Lamu residents • Increase the number of medical personnel by 30% as at 2018 • Equipping of all health facilities in the County with 236million worth of equipment • Provision of 157million worth of Pharmaceuticals and Non-pharmaceuticals to all public facilities • Renovation and expansion of Hospitals • Purchased 3 road ambulance and 3 boat ambulance • Construction of 10 new primary healthcare facilities	Increased access to quality and affordable healthcare
Energy, Infrastructure and ICT	• Setting of a redundant internet access in all county offices • Setting of county data storage & recovery centres • Set-up of ICT resource centers across the county	Efficient communication for the county
	• Construction of 1.5km length of seawall • Construction of a bus stage shades in Pate, Siyu, Tchundwa, Mbajumwali, Nyambogi, Muhamarani and Mkunumbi • Construction of bodaboda shade in Witu ward • Construction of paved walkways in Faza, Ndau, Mkomani, Bahari, Shella and Kizingitini • Road grading in the county at a cost of 93million • Opening of new roads in Ngoi, Uziwa and Manda • Solar-powered lighting project at a cost of 108million	Enhanced transport network Improved security of households
Environmental protection, Water and Natural Resources	• Connection of water from Mokowe to Baragoni • Establishment of the Vumbe, Manda water project • Pipeline extension from Faza to Tchundwa, Mbwajumwali and Myabogi villages • Desalination plants in Kiunga and Siyu • Acquisition of 2 water bowsers	Reduced instatnces of water borne diseases Improved resilience against drought

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

3. 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, 2019. 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, 2019, 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 of Lamu's financial statements were approved and signed by the County Executive Committee Member for Finance, Budget and Economic Planning on **27th September, 2019.**

County Executive Committee Member – Finance, Budget and Economic Planning

REPUBLIC OF KENYA

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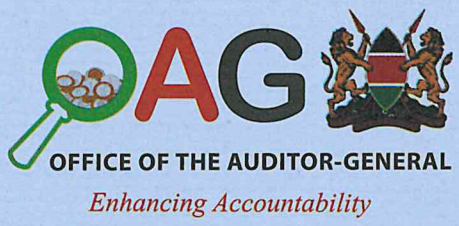

HEADQUARTERS
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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF LAMU FOR THE YEAR ENDED 30 JUNE, 2019

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 47, which comprise the statement of assets and liabilities as at 30 June, 2019, 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 County Executive of Lamu as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1. Unsupported Own-Generated Receipts

The statement of receipts and payments for the year ended 30 June, 2019 reflects own-generated revenue totalling Kshs.73,222,437, as further disclosed under Note 9 to the financial statements. The balance was reportedly, generated through two (2) electronic accounting systems as well as manual receipts. However, Management did not present the electronic reports for audit review.

In the absence of reports showing how the balances were arrived at, the accuracy and completeness of own generated revenue totalling Kshs.73,222,437 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been confirmed.

2. Use of Goods and Services

The statement of receipts and payments for the year ended 30 June, 2019 reflects use of goods and services expenditure totalling Kshs.698,569,368, as further disclosed under Note 12 to the financial statements. However, the following unsatisfactory matters were observed.

2.1 Unsupported Airtime Expenses

Management paid for mobile phone airtime valued at Kshs.7,609,398 during the year under review. However, payment receipts and records showing the persons to whom the airtime was granted were not presented for audit.

2.2 Unsupported Domestic Travel and Subsistence

Management paid for domestic travel and subsistence allowances totalling Kshs.118,068,851 during the year under review. However, invitation letters for training and other seminars and workshops attended, attendance registers and travel documents for expenditure totalling Kshs.13,710,750 were not presented for audit review.

2.3 Unsupported Hospitality Supplies and Services

Management paid for hospitality supplies and services totalling Kshs.24,852,947. However, expenditures totalling Kshs.1,654,170 were not supported with requisitions, Local Purchase Orders, invoices and evidence of services offered.

2.4 Unsupported Insurance Costs

Payments totalling Kshs.150,478,771 were recorded as having been incurred on insurance costs during the year under review. However, included in the expenditure were domestic travel allowances totalling Kshs.4,999,700 and purchase of computers valued at Kshs.7,425,400 which were not valid charges to the insurance account.

Also charged to the insurance account were subscriptions to the National Hospital Insurance Fund (NHIF) Universal Health Scheme totalling Kshs.101,202,000. However, no evidence was presented for audit review to show that the persons who benefited from the NHIF Universal Health Scheme payments were vulnerable and deserving residents of Lamu as provided for in the memorandum of understanding signed between the management and the NHIF. Therefore, the validity of the expenditure could, similarly, not be confirmed. In addition, Kshs.33,577,592 was paid as part payment of a premium valued at Kshs.42,977,592 purchased for a medical scheme provided by the NHIF to six hundred and sixteen (616) employees. However, Management did not present the medical cover agreement for audit review. Furthermore, there was no evidence that all employees of the County Executive were covered by the scheme and therefore its fairness and equity could not be confirmed.

2.5 Unsupported Fuel, Oil and Lubricant

The purchase of goods and services expenditure balance totalling Kshs.698,569,368 reflected in the statements of receipts and payments includes expenditures amounting to Kshs.30,781,409 which amount however, differs from the sum of Kshs.41,425,950 shown in the primary fuel consumption records maintained by the Transport Department. The difference of Kshs.10,644,541 between the two sets of records has not been explained.

Further, the fuel sales were invoiced before they were drawn from the suppliers. Management did not present evidence linking the payments made for fuel reported to have been drawn, and user documents such as work tickets, fuel registers and detailed orders for audit review. In the absence of relevant evidence, the receipt and use of the fuel paid for by the County Executive has not been confirmed.

In view of the foregoing, it has not been possible to confirm the occurrence, measurement and validity of use of goods and services expenditures totalling Kshs.698,569,368 reflected in the statement of receipts and payments for the year ended 30 June, 2019.

3. Unsupported Acquisition of Assets

The statement of receipts and payments for the year ended 30 June, 2019 reflects acquisition of assets expenditure totalling to Kshs.382,746,356, as further disclosed under Note 17 to the financial statements. However, a payment of Kshs.124,071,835 made to Kenya Power and Lighting Company for street lighting was not supported by details of scope of works and services supplied by the Company. Similarly, purchase of certified seeds, breeding stock and live animals valued at Kshs.32,636,000 was not supported by records confirming that the supplies were delivered to farmers. In view of these anomalies, the propriety of the expenditures has not been confirmed.

Consequently, the valuation and validity of the acquisition of assets expenditure totalling Kshs.382,746,356 reflected in the statement of receipts and payment for the year ended 30 June, 2019 has not been confirmed.

In addition, as indicated in Annexure 5 to the financial statements, the County Executive held fixed assets valued at Kshs.1,475,781,079 in aggregate as at 30 June, 2019. However, Management maintained a fixed asset register on assets valued at Kshs.16,711,000 being those in the Finance Department only. Therefore, assets valued at Kshs.1,459,070,079 were not on record as property of the County Executive and therefore, their ownership and existence as at 30 June, 2019 could not be confirmed.

4. Unsupported Accounts Payable – Deposits and Retentions

The Statement of Assets and Liabilities as at 30 June, 2019 reflects accounts payable-deposits and retentions totalling Kshs.76,771,029. However, Management did not present for audit review, deposits and retentions ledgers that the amounts included in the aggregate balance were extracted from.

In the absence of primary records, the accuracy, completeness and validity of the accounts - payable deposits and retentions totalling Kshs.76,771,029 reflected in the statement of assets and liabilities as at 30 June, 2019 has not been confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined for the year ended 30 June, 2019 reflects final receipts budget and actuals on comparable basis totalling Kshs.4,845,226,224 and Kshs.4,427,642,913 respectively, resulting to a revenue shortfall amounting to Kshs.419,096,764 or 9% of the budget. Similarly, out of the receipts totalling Kshs.4,427,642,913 received during the year, only Kshs.2,916,249,263 was spent leaving Kshs.1,511,393,650 or 34% of the receipts unspent.

The low spending ratio curtailed execution of many planned activities and had an adverse effect on service delivery.

2. Pending Bills

Annex 2 to the financial statements reflects pending bills totalling Kshs.114,277,332. However, the schedule provided for audit review did not show the original amounts billed, date contracted, amounts paid as well as local purchase and service orders and invoices. As a result , it was not possible to confirm the authenticity of the bills. Further, creditors' ledgers were not made available for audit and therefore movement of the balance from Kshs.101,781,106 as at 30 June, 2018 to Kshs.114,277,332 as at 30 June, 2019 could not be confirmed. Failure, to pay the pending bills is bound to constrain financing of other programs in the year(s) the bills shall be paid.

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 Qualification and Basis for

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

Basis for Conclusion

1. Failure to Implement Budgeted Projects

A review of the status of the projects budgeted to be implemented during the year under review established that projects for various departments valued at Kshs.1,342,033,875 had not started or were not implemented during the year. As a result, funds expected to be spent in the local economy and services that the residents were to enjoy were not actualized.

No plausible explanation has been provided by Management for the delays in executing planned projects.

2. Stalled Health Projects

As previously reported, the Management received a conditional grant amounting to Kshs.200,000,000 in the financial year 2016/2017 from the National Government to upgrade Lamu County Hospital and health facilities. However, the funds received were not released to the project bank account or special purpose account contrary to Section 74(5) of the Public Finance Management (County Governments) Regulations, 2015. Part of the grant was to finance the outpatient and maternity wings at Faza Sub-County Hospital and Mpeketoni Sub-County Hospital. Physical verification confirmed that the projects had stalled after the respective contractors abandoned the project sites.

Under the circumstances, the residents of Lamu County are yet to obtain improved services from the grants amounting to Kshs.200,000,000 disbursed to the County by the National Government.

3. Failure to Publish Financial Manuals

During the period under review, the Management did not avail evidence that the County Treasury published financial manuals as required by Section 91(1) of the Public Finance Management (County Governments) Regulations, 2015.

Consequently, Management breached Public Finance Management Regulations, 2015, raising the risk of irregular and ineffective management of public funds in the County.

4. Irregular Payments

4.1 Irregular Purchase of Goods and Services

Available records indicated that during the year under review, Management spent Kshs.10,288,000 on hire of security and cleaning services. However, procurement records in respect of seven (7) suppliers that provided cleaning services were not presented for audit review. In addition, goods and services amounting to Kshs.16,625,972 were procured and paid for but requisitions from user departments were not made

available for audit review. In addition, Kshs.1,019,400 was spent on purchase of firefighting items even though the County has no fire station. This was contrary to Section 68 of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the Management may have breached laws on procurement and economic and effective management of public funds.

4.2. Irregular Funding of Council of Governors

Management spent Kshs.2,425,841 on behalf of the Council of Governors for rental payments for the County Liaison Office located in Nairobi. The payment contravened Section 37 of the Intergovernmental Relations Act, 2 of 2012 which requires that such operational expenses in respect of the structures and institutions established under the Act be provided for in the annual estimates of the revenue and expenditure of the National Government.

Therefore, Management's action was irregular.

5. Irregular Bank Accounts

During the year under review, Management operated thirty (33) bank accounts out of which twenty-two (22) were with commercial banks and eleven (11) with the Central Bank of Kenya. This was contrary to the Public Finance Management (County Governments) Regulations, 2015 Section 82(1)(b) which stipulates that all County Government bank accounts shall be opened at the Central Bank of Kenya except for imprest bank accounts for petty cash. In the circumstance, Management's action was irregular.

6. Irregular Spending of Revenue at Source

During the year under review, own generated revenue totalling Kshs.13,419,870 was spent on collection contrary to Section 102 of the Public Finance Management Act, 2012.

Therefore, Management acted contrary to the law on management of revenue generated by public entities.

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. Ineffective Internal Controls on Expenditure

The audit noted that the accounting office did not serialize (number) payment vouchers. Further, vote book certificates cited on the payment vouchers did not indicate approved estimates for the respective items as well as total expenditure commitments and the balance thereof.

The omissions raised the risk of overspending and misappropriation of funds and showed that Management did not have effective control on expenditure.

2. Ineffective Internal Control on Revenue

Examination of revenue records revealed that ten (10) receipt books issued to two (2) revenue collectors in the Public Health and Fisheries Departments were not surrendered. In the circumstance, revenue collected through the receipt books was not accounted for.

Further, Management operated two (2) automated systems for collection of revenue, which however, had the following internal control weaknesses:

(i) Records showing how the Point-of-Sale machines were distributed to revenue collectors were not made available for audit review. As a result, the completeness and accuracy of collections made could not be established.

ii) There was no evidence to show that four (4) of the 27 Point-of-Sale machines used during the period under review were configured to the main system. As a result, an effective audit trail for revenue collected through the four machines was missing.

iii) Management did not present for audit review a system-generated consolidated batch report showing total collections per machine for the entire financial year. Therefore, collections made through each machine could not be verified independently.

iv) All collection modules for one of the two electronic systems were managed and controlled by the vendor. As a result, the revenue administrator relied on reports generated by the vendor. However, the accuracy of the reports could not be verified independently.

v) Although Management paid for all functionalities contained in the two systems, the contracts for the systems were not executed in whole as the mobile money payments function was not activated. Similarly, the (USSD) Unstructured Supplementary Service Data functionalities for payments and querying as well as integration and mobile short messaging (SMS) alerts were not installed. Further,

the two systems were not integrated with IFMIS. As a result, value for the money spent to procure the systems was not obtained.

vi) Management did not present for audit review accounts payable aged debtors, reconciliation as well as system audit reports. As a result, the actual debt balances as at 30 June, 2019 and internal control status of the system could not be confirmed.

vii) The front-end service portal for one system intended to enable County residents to access and procure County services, register individual profiles and manage their accounts was not operationalized. Therefore, the quality of service delivery experience enjoyed by the residents did not improve in spite of the investment made by the County in the system.

viii) Management did not present an updated lands register, business register as well as outstanding land rates. As a result, it was not possible to determine whether the revenues reported were complete and accurate.

ix) The backup policies and procedures for the system were not adequate and therefore the risk of losing electronic data was high.

In view of the foregoing, internal control on receipt books and the automated revenue systems were not operating in an effective way. Further, the value for the investments made in the automated system was obtained only in part.

5. Weak Controls on Cash and Bank

A review of cash and bank records established that entries to the manual cashbook were incomplete as particulars of the payments, voucher numbers and allocations were not indicated. Further, bank reconciliations were prepared manually and not in IFMIS as required.

Consequently, the internal control over records was not effective and therefore the risk of misappropriation of funds was high all during the year under review.

6. Ineffective Internal Audit Function

The internal audit function had only three (3) officers who reported to the County Executive Committee Member for Finance instead of an Audit Committee. Further, Management did not avail an approved Internal Audit Charter detailing the scope, responsibilities and purpose of the internal audit function. As a result, existence of the charter could not be confirmed. This was contrary to the provisions of Section 155(2) of the Public Finance Management (County Governments) Regulations, 2015 which stipulate that an Accounting Officer shall ensure that an internal audit unit is facilitated with sufficient authority to promote independence and ensure broad internal coverage, and adequate consideration of audit reports.

In the circumstance, the Management was in breach of Public Finance Management (County Governments) Regulations. Further, the effectiveness of the County Executive's internal audit function was impaired.

7. Irregular Payroll Deductions

Examination of the Integrated Payroll and Personnel Database (IPPD) system revealed that one hundred and twenty (120) officers earned net salaries that were less than a third (1/3) of their basic pay during the month of June, 2019 contrary to the Human Resource Policies and Procedures Manual for Lamu County Public Service which prohibits officers from over-committing their salaries.

As a result, Management flouted its own policies and put the staff at risk of pecuniary embarrassment.

8. Lack of Updated Fixed Assets Register

As highlighted elsewhere in my report, the County Executive of Lamu does not maintain a complete record of its assets as only assets valued at Kshs.16,711,000 were on record in the assets register as at 30 June, 2019 against total assets valued at Kshs.1,475,781,079 shown in Annex 5 to the financial statements. In addition, the policies and procedures on management of assets were not availed for audit review. There were also no reports to indicate that the fixed assets were inspected from to time to establish their condition and security. Further, in the absence of a register for land and buildings, information on each parcel of land and building, including the terms on which it was held, the conveyance, location, dates and costs of acquisition and other details required by Section 136(2) of the Public Finance Management (County Governments) Regulations, 2015 could not be confirmed.

In view of these omissions, internal control over the assets is weak and further, the assets are not managed in a lawful and effective manner.

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 or cease operations.

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

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

Those charged with governance are responsible for overseeing the 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

06 November, 2020

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2018-2019 KShs	2017-2018 KShs
RECEIPTS			
Exchequer releases	1	3,548,200,000	2,476,400,000
Proceeds from Domestic and Foreign Grants	2	203,295,494	85,516,641
Transfers from Other Government Entities	3	95,872,049	89,906,258
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	73,222,437	63,437,304
Returned CRF issues	10	-	39,860,859
TOTAL RECEIPTS		**3,920,589,980**	**2,755,121,062**
PAYMENTS			
Compensation of Employees	11	1,083,706,712	1,037,746,524
Use of goods and services	12	698,569,368	382,498,284
Subsidies	13	-	-
Transfers to Other Government Units	14	535,517,310	529,148,145
Other grants and transfers	15	147,544,084	83,376,339
Social Security Benefits	16	23,881,744	11,688,541
Acquisition of Assets	17	382,746,356	244,554,822
Finance Costs, including Loan Interest	18	40,283,692	109,515
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	4,000,000	-
TOTAL PAYMENTS		**2,916,249,266**	**2,289,122,170**
SURPLUS/DEFICIT		**1,004,340,713**	**465,998,892**

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 **27TH September 2019** and signed by:

Head of Accounting Services
Name: Salma Omar Ahmed
ICPAK Member Number: 15009

Principal Accountant
Name: Mohamed Abbas Abubakar
ICPAK Member Number: 23585

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2018-2019 KShs	2017-2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,591,821,328	567,841,728
Cash Balances	21B	531,028	497,243
Total Cash and cash equivalent		**1,592,352,356**	**568,338,971**
Accounts receivables – Outstanding Imprests	22	2,534,700	1,789,083
TOTAL FINANCIAL ASSETS		**1,594,887,056**	**570,128,054**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	76,771,029	56,352,739
NET FINANCIAL ASSETS		**1,518,116,027**	**513,775,314**
REPRESENTED BY			
Fund balance b/fwd	24	513,775,314	155,956,780
Prior year adjustments	25	-	(108,180,358)
Surplus/Deficit for the year		1,004,340,713	465,998,892
NET FINANCIAL POSITION		**1,518,116,027**	**513,775,314**

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 **27th September 2019** and signed by:

Head of Accounting Services
Name: Salma Omar Ahmed
ICPAK Member Number: 15009

Principal Accountant
Name: Mohamed Abbas Abubakar
ICPAK Member Number: 23585

5.3. STATEMENT OF CASH FLOWS

	Notes	2018-2019 KShs	2017 – 2018 KShs
Receipts from operating income			
Exchequer Releases	1	3,548,200,000	2,476,400,000
Proceeds from Domestic and Foreign Grants	2	203,295,494	85,516,641
Transfers from Other Government Entities	3	95,872,049	89,906,258
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	73,222,437	63,437,304
Returned CRF issues	10	-	39,860,859
		3,920,589,980	**2,755,121,062**
Payments for operating expenses			
Compensation of Employees	11	(1,083,706,712)	(1,037,746,524)
Use of goods and services	12	(698,569,368)	(382,498,284)
Subsidies	13	-	-
Transfers to Other Government Units	14	(535,517,310)	(529,148,145)
Other grants and transfers	15	(147,544,084)	(83,376,339)
Social Security Benefits	16	(23,881,744)	(11,688,541)
Finance Costs, including Loan Interest	18	(40,283,692)	(109,515)
Other Payments	20	(4,000,000)	-
		(2,533,502,911)	**(2,044,567,348)**
Adjusted for:			
Changes in receivables		(745,617)	6,500,117
Changes in payables		20,418,290	(32,643,349)
Prior year adjustments		-	(27,473,470)
Total Adjustments		**19,672,673**	**(53,616,702)**
Net cash flow from operating activities		**1,406,759,742**	**656,937,012**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(382,746,356)	(244,554,822)
Net cash flows from Investing Activities		**(382,746,356)**	**(244,554,822)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH		**1,024,013,386**	**412,382,190**

EQUIVALENTS			
Cash and cash equivalents at BEGINNING of the year	**21**	**568,338,970**	**155,956,780**
Cash and cash equivalents at END of the year	**24**	**1,592,352,356**	**568,338,970**

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 **27th September 2019** and signed by:

Head of Accounting Services
Name: Salma Omar Ahmed
ICPAK Member Number: 15009

Principal Accountant
Name: Mohamed Abbas Abubakar
ICPAK Member Number: 23585

5.4. 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	3,548,200,000	-	3,548,200,000	3,548,200,000	-	100%
Proceeds from Domestic and Foreign Grants	444,306,059	178,358,635	622,664,694	203,295,494	419,369,201	33%
Transfers from Other Government Entities	95,872,050	-	95,872,050	95,872,050	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	70,000,000	-	70,000,000	71,872,437	(1,872,437)	103%
Return issues to CRF	344,000,000	161,153,480	505,539,480	507,052,932	-	100%
Other Source (Donor)	-	2,950,000	2,950,000	1,350,000	1,600,000	46%
TOTAL	**4,502,378,109**	**342,462,115**	**4,845,226,224**	**4,427,642,913**	**419,096,764**	**91%**

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 %
PAYMENTS						
Compensation of Employees	1,339,677,383	(217,259,392)	1,122,417,991	1,083,706,712	38,711,279	97%
Use of goods and services	1,008,180,004	49,463,473	1,057,643,477	698,569,367	359,074,110	66%
Subsidies	4,000,000	-	4,000,000	-	4,000,000	0%
Transfers to Other Government Units	260,753,534	(51,260,611)	209,492,923	62,048,910	147,444,013	30%
Transfer to County Assembly	654,000,000	-	654,000,000	473,468,400	180,531,600	72%
Other grants and transfers	126,400,400	21,643,930	148,044,330	147,544,083	500,247	100%
Social Security Benefits	58,941,443	(5,069,000)	53,872,443	23,881,744	29,990,699	44%
Acquisition of Assets	1,050,425,344	501,329,716	1,551,755,060	382,746,355	1,169,008,705	25%
Finance Costs, including Loan Interest	-	40,000,000	40,000,000	40,283,692	(283,692)	101%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	-	4,000,000	4,000,000	4,000,000	-	100%
TOTAL	**4,502,378,108**	**342,848,116**	**4,845,226,224**	**2,916,249,266**	**1,928,976,958**	**60%**
SURPLUS/(DEFICIT)	-	-	-	**1,511,393,645**	**(1,509,880,193)**	

Comment on the above table

(a) The under received of revenue on the proceeds from domestic and foreign grants was because we are suppose to receive grant from national treasury that was partially or never disburse on the reporting period.
(b) 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 **27th September 2019** and signed by:

Head of Accounting Services
Name: Salma Omar Ahmed
ICPAK Member Number: 15009

Principal Accountant
Name: Mohamed Abbas Abubakar
ICPAK Member Number: 23585

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,128,920,000	-	2,128,920,000	2,128,920,000	-	100%
Proceeds from Domestic and Foreign Grants	140,096,059	41,200,000	181,296,059	118,042,704	63,253,356	65%
Transfers from Other Government Entities	2,451,034	-	2,451,034	2,451,034	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	70,000,000	-	70,000,000	71,872,437	(1,872,437)	103%
Return CRF issues	263,437,142	(88,429,284)	175,007,858	175,007,858	-	100%
Other Receipt (Donor)	-	2,950,000	2,950,000	1,350,000	1,600,000	46%
TOTAL	**2,604,904,235**	**(44,279,284)**	**2,560,624,951**	**2,497,644,033**	**62,980,919**	**98%**

PAYMENTS						
Compensation of Employees	1,339,677,383	(217,259,392)	1,122,417,991	1,083,706,712	38,711,279	97%
Use of goods and services	570,548,988	44,723,353	615,272,341	450,972,727	164,299,614	73%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	60,753,534	4,100,313	64,853,847	24,297,833	40,556,014	37%
Transfer to County Assembly	404,000,000	-	404,000,000	356,921,400	47,078,600	88%
Other grants and transfers	126,400,400	21,643,930	148,044,330	147,544,083	500,247	100%
Social Security Benefits	58,941,443	(5,069,000)	53,872,443	23,881,744	29,990,699	44%
Acquisition of Assets	44,582,487	63,581,512	108,163,999	78,405,172	29,758,827	72%
Finance Costs, including Loan Interest	-	40,000,000	40,000,000	40,283,692	(283,692)	101%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	-	4,000,000	4,000,000	4,000,000	-	100%
TOTAL	**2,604,904,235**	**(44,279,284)**	**2,560,624,951**	**2,210,013,363**	**350,611,588**	**86%**
SURPLUS/(DEFICIT)	-	-	-	**287,630,669**	**(287,630,669)**	

The entity financial statements were approved on **27th September 2019** and signed by:

Head of Accounting Services
Name: Salma Omar Ahmed
ICPAK Member Number: 15009

Principal Accountant
Name: Mohamed Abbas Abubakar
ICPAK Member Number: 23585

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilizations Difference	% of Utilizations
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,419,280,000	-	1,419,280,000	1,419,280,000	-	100%
Proceeds from Domestic and Foreign Grants	304,210,000	137,158,635	441,368,635	85,252,790	356,115,845	19%
Transfers from Other Government Entities	93,421,016	-	93,421,016	93,421,016	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Return CRF Issues	80,562,858	251,482,216	332,045,074	332,045,074	-	100%
County Own Generated receipts	-	-	-	-	-	0%
TOTAL	**1,897,473,874**	**388,640,851**	**2,286,114,725**	**1,929,998,880**	**356,115,845**	**84%**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	437,631,016	4,740,120	442,371,136	247,596,640	194,774,496	56%
Subsidies	4,000,000	-	4,000,000	-	4,000,000	0%
Transfers to Other						

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilizations Difference	% of Utilizations
	a	b	c=a+b	d	e=c-d	f=d/c %
Government Units	200,000,000	(55,360,924)	144,639,076	37,751,077	106,887,999	26%
Transfer to County Assembly	250,000,000	-	250,000,000	116,547,000	133,453,000	47%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,005,842,857	437,748,204	1,443,591,061	304,341,183	1,139,249,878	21%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	**1,897,473,873**	**387,127,400**	**2,284,601,273**	**706,235,900**	**1,578,365,373**	**31%**
SURPLUS/(DEFICIT)	-	-	-	**1,223,762,980**	**(1,222,249,528)**	

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 and also because of E - procurement challenge.

The entity financial statements were approved on **27th September 2019** and signed by:

Head of Accounting Services
Name: Salma Omar Ahmed
ICPAK Member Number: 15009

Principal Accountant
Name: Mohamed Abbas Abubakar
ICPAK Member Number: 23585

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

BUDGET EXECUTION BY PROGRAMME AND SUB PROGRAMME							
Program	**Sub Program**	**Description**	**Original Budget**	**Adjustments**	**Approved Budget**	**Actual Payments**	**Variance**
3210			-		-	**565,674**	**-565,674**
	0	Default - Non Programmatic	-		-	565,674	-565,674
101003210		**Administration, planning & support Services**	**68,539,385**		**68,539,385**	**60,772,892**	**7,766,493**
	101013210	Administration Services	68,539,385		68,539,385	60,772,892	7,766,493
102003210		**Land Management**	**116,875,788**		**116,875,788**	**31,001,683**	**85,874,105**
	102013210	Survey of Swahili Villages	-		-	-	-
	102023210	Physical planning	9,249,734		9,249,734	9,247,871	1,863
	102033210	Land Adjudications & Regularizations	107,626,054		107,626,054	21,753,812	85,872,242
103003210		**Housing & Urban Development**	**255,058,900**		**255,058,900**	**131,901,371**	**123,157,529**
	103013210	Housing & Urban Development	255,058,900		255,058,900	131,901,371	123,157,529
104003210		**Infrastructure Development**	**333,269,604**		**333,269,604**	**193,967,668**	**139,301,936**
	104013210	Infrastructure Development	333,269,604		333,269,604	193,967,668	139,301,936
105003210		**Water management, Conservation & Provision**	**156,167,488**		**156,167,488**	**14,722,548**	**141,444,940**

	105013210	Water management, Conservation & Provision	156,167,488		156,167,488	14,722,548	141,444,940
106003210		**Administration, Planning and Monitoring & Evaluation**	**81,082,866**		**81,082,866**	**38,152,231**	**42,930,635**
	106013210	Administration, Planning and Monitoring & Evaluation	81,082,866		81,082,866	38,152,231	42,930,635
108003210		**Co-management**	**3,127,183**		**3,127,183**	**3,035,860**	**91,323**
	108013210	Co-management	3,127,183		3,127,183	3,035,860	91,323
109003210		**Fish farming**	**41,529,054**		**41,529,054**	**20,735,009**	**20,794,045**
	109013210	Fish farming	41,529,054		41,529,054	20,735,009	20,794,045
111003210		**1: Livestock Extension Services**	**33,148,227**		**33,148,227**	**18,875,530**	**14,272,697**
	111013210	Livestock Extension Services	33,148,227		33,148,227	18,875,530	14,272,697
112003210		**2 Veterinary Service Management**	**22,130,771**		**22,130,771**	**12,498,737**	**9,632,034**
	112013210	Veterinary Service Management	22,130,771		22,130,771	12,498,737	9,632,034
116003210		**6 Crop Development & Management**	**213,252,101**		**213,252,101**	**46,152,133**	**167,099,968**
	116013210	Agricultural Extension Research & Training	211,486,011		211,486,011	44,386,043	167,099,968

	116023210	Promotion of Mechanized Agriculture	1,766,090		1,766,090	1,766,090	0
201003210		**Administration, planning & support Services**	**48,687,129**		**48,687,129**	**32,055,650**	**16,631,479**
	201013210	Administration, Personnel & Policy Formulation	48,687,129		48,687,129	32,055,650	16,631,479
203003210		**ICT Infrastructure**	**22,795,903**		**22,795,903**	**11,306,428**	**11,489,475**
	203013210	Networking Infrastructure	22,795,903		22,795,903	11,306,428	11,489,475
	203023210	Hardware & Software platform	-		-	-	-
301003210		**Administration, planning & support Services**	**15,956,032**		**15,956,032**	**12,008,958**	**3,947,074**
	301013210	Administration Services	15,956,032		15,956,032	12,008,958	3,947,074
302003210		**Tourism Promotion**	**7,795,300**		**7,795,300**	**3,856,224**	**3,939,076**
	302013210	Tourism information	-		-	-	-
	302023210	Promotion & Marketing	7,795,300		7,795,300	3,856,224	3,939,076
303003210		**Trade Development**	**36,291,039**		**36,291,039**	**8,070,367**	**28,220,672**
	303013210	Trade Promotion	36,291,039		36,291,039	8,070,367	28,220,672
401003210		**General Administration, Planning and Support Services**	**676,922,037**		**676,922,037**	**662,377,060**	**14,544,977**

	401013210	Human Resource & Development	676,922,037		676,922,037	662,377,060	14,544,977
	401023210	Planning, Monitoring & Evaluation	-		-	-	-
402003210		**Curative Services**	**267,988,410**		**267,988,410**	**130,035,562**	**137,952,848**
	402013210	Primary Health Care Services	259,765,648		259,765,648	124,597,087	135,168,561
	402043210	SP4 curative Services	8,222,762		8,222,762	5,438,475	2,784,287
403003210		**Preventive & Promotive Services**	**111,442,959**		**111,442,959**	**55,654,834**	**55,788,125**
	403013210	Health Promotion	-		-	-	-
	403023210	Disease Promotion & Control	273,600		273,600	-	273,600
	403043210	SP4 Preventive and Promotive Services	111,169,359		111,169,359	55,654,834	55,514,525
404003210		**Environmental health & Sanitation**	**72,511,355**		**72,511,355**	**11,991,793**	**60,519,562**
	404013210	Waste management	65,435,505		65,435,505	7,837,495	57,598,010
	404023210	Public Health & licensing	7,075,850		7,075,850	4,154,298	2,921,552
501003210		**General Administration, Planning and Support services**	**149,058,785**		**149,058,785**	**141,403,071**	**7,655,714**
	501013210	Administration Services	149,058,785		149,058,785	141,403,071	7,655,714
502003210		**Education and Training Programme**	**274,082,678**		**274,082,678**	**197,130,837**	**76,951,841**

	502013210	Promotion of Early Childhood Education	274,082,678		274,082,678	197,130,837	76,951,841
503003210		**Sports & Youth Development**	**61,100,801**		**61,100,801**	**19,053,042**	**42,047,759**
	503023210	Development of Sports facilities	-		-	-	-
	503033210	Rehabilitation of Stadium	15,000,000		15,000,000	972,150	14,027,850
	503043210	Youth and Sports	46,100,801		46,100,801	18,080,892	28,019,909
504003210		**Social Services**	**12,475,500**		**12,475,500**	**2,718,660**	**9,756,840**
	504013210	Social Development	1,475,500		1,475,500	1,475,500	-
	504023210	Woman Empowerment	11,000,000		11,000,000	1,243,160	9,756,840
701003210		**Administration, planning and support services.**	**219,911,258**		**219,911,258**	**192,851,335**	**27,059,923**
	701013210	Administration, Planning & Support Services	219,911,258		219,911,258	192,851,335	27,059,923
702003210		**Legislation and Oversight**	**434,088,742**		**434,088,742**	**279,770,517**	**154,318,225**
	702013210	Legislative Services, Representation & Oversight	434,088,742		434,088,742	279,770,517	154,318,225
703003210		**Administration, planning and support services.**	**822,011,922**		**822,011,922**	**373,938,375**	**448,073,547**
	703013210	Administration Services	822,011,922		822,011,922	373,938,375	448,073,547
704003210		**Executive Services**	**42,849,024**		**42,849,024**	**6,896,079**	**35,952,945**

	704013210	Administration & Coordination of County affairs	42,849,024		42,849,024	6,896,079	35,952,945
	704023210	Policy Formulation & implementation	-		-	-	-
709003210		**Administration, planning and support services.**	**39,080,582**		**39,080,582**	**36,122,485**	**2,958,097**
	709013210	Administration Services	39,080,582		39,080,582	36,122,485	2,958,097
710003210		**0 Human Resource Management & Development**	**6,478,667**		**6,478,667**	**6,439,467**	**39,200**
	710013210	Recruitment & placement	-		-	-	-
	710053210	Human Resource Management and Development	6,478,667		6,478,667	6,439,467	39,200
711003210		**1 Administration, planning support services**	**166,645,585**		**166,645,585**	**138,413,109**	**28,232,476**
	711013210	Administration Services	166,645,585		166,645,585	138,413,109	28,232,476
712003210		**2 Control & management of Public Finance**	**24,689,625**		**24,689,625**	**14,475,339**	**10,214,286**
	712013210	Budget Formulation, Coordination & management	-		-	-100,500	100,500
	712023210	Resource mobolization	11,778,997		11,778,997	5,379,872	6,399,125
	712033210	Internal Audit	2,881,589		2,881,589	2,333,131	548,458
	712043210	Procurement	4,057,849		4,057,849	3,131,835	926,014

	712053210	Public Finance & Accounting	5,971,190		5,971,190	4,078,301	1,892,889
	712063210	Management of Public finance	-		-	-347,300	347,300
713003210		**3 Economic planning**	**8,181,524**		**8,181,524**	**6,734,175**	**1,447,349**
	713013210	Fiscal planning	-		-	-	-
	713023210	Budget and Economic Planning	8,181,524		8,181,524	6,734,175	1,447,349
Grand Total			**4,845,226,224**	**-**	**4,845,226,224**	**2,915,684,700**	**1,929,541,524**

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

5.8. 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 entity 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 recipient entity 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 entity 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 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income, local donor 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 entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

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 each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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. 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 2019, this amounted to KShs 64,041,426 compared to KShs 38,606,660 in prior periods as indicated on note 23. There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* 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.

10. 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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2018 for the period 1st July 2018 to 30th June 2019 as required by law. There was three number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. 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.

14. Related party transactions

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

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Total Exchequer Releases for quarter 1	425,784,000	346,696,000
Total Exchequer Releases for quarter 2	674,158,000	705,774,000
Total Exchequer Releases for quarter 3	975,755,000	396,224,000
Total Exchequer Releases for quarter 4	1,472,503,000	1,027,706,000
Total	**3,548,200,000**	**2,476,400,000**

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	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	425,784,000	346,696,000
Total Equitable Share for quarter 2	674,158,000	705,774,000
Total Equitable Share for quarter 3	975,755,000	396,224,000
Total Equitable Share for quarter 4	1,472,503,000	1,027,706,000
Total	**3,548,200,000**	**2,476,400,000**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	-	-
World Bank – THUSCP	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	-	-
Youth Polytechnic support grant	-	-
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Total	-	-

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 – 2018
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
Danida	-	-	8,302,500	9,182,547
Health Sector Project (HSSP)			20,540,204	12,993,407
Village Polytechnic			23,563,550	31,780,441
Kenya Development Support Program (KDSP)			-	31,560,246
Kenya Urban Support Program			50,000,000	-
Kenya Urban Institution Grant			41,200,000	-

Kenya Climate Smart Agriculture			53,806,243	-
Kenya Agricultural Sector Support Program			5,882,997	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)				0
(Insert name of donor)				0
Grants Received from other levels of government				
(Insert name of donor)				0
(Insert name of donor)				0
Total			**203,295,494**	**85,516,641**

(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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Transfers from Central government entities		
User Foregone (Ministry of Health	2,451,033.50	2,481,810
Fuel Levy (Kenya Road Board)	93,421,015.00	87,424,448
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	**95,872,048.50**	**89,906,258**

(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 specifically for establishment of rural access road.

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2018 – 2019	2017 - 2018
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2018- 2019	2017 – 2018
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	-	-
Plan approvals	-	-
Property Income	-	-
Sales of Market Establishments	689,690	1,068,600
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	-	-
Advertisement	1,214,100	957,762
Business permits	14,287,065	20,007,916
Cess	4,591,791	2,409,877
Poll rates	13,387,960	5,328,894
Plot rents	-	-
Local levies	4,130,116	479,851
Administrative services fees	-	-
Training/Learning Centres	910,850	-
Sales of County assets	-	-
Lease / rental of council's Infrastructure	-	-

assets		
Insurance claims recovery	-	8,950,000
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	1,350,000	-
Commission Earn	9,000	2,680,121
Market/trade Centre fee	1,356,700	741,254
Vehicle parking fees	1,162,775	494,960
Hospital Revenue	18,190,159	12,773,559
Meter Rent	5,550	-
School fees	-	-
Other education-related receipts	-	-
Public health services	719,670	499,530
Public health facilities operations	741,802	1,144,076
Environment & conservancy Administration	-	-
Slaughter houses administration	-	-
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Extraction Fees	3,674,709	-
Tractor Services	3,657,850	4,868,659
Other miscellaneous receipts	3,142,650	1,032,245
Total	**73,222,437**	**63,437,304**

During the year we were able to increase the revenue compare to the previous years and exceed the target, the total revenue is inclusive amount of Kshs 1,350,000 which we received from local donation for the Lamu Cultural Festival.

10. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	KShs	KShs
Recurrent account	-	329,150
Development account	-	202,325
KCB Standing Imprest-County Assembly	-	26,577,641
KCB Standing Imprest-County Executive	-	8,469
CBK Recurrent-County Assembly	-	

		12,743,274
CBK Fuel Levy Account	-	-
CBK Special Purpose Account	-	-
Deposit account	-	-
Total	**-**	**39,860,859**

The amount of return has been factored in the funds balance brought forward.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Basic salaries of permanent employees	472,694,323	656,046,567
Basic wages of temporary employees	33,234,313	47,906,798
Personal allowances paid as part of salary	564,359,087	321,892,726
Personal allowances paid as reimbursements	171,000	750,000
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	13,247,989	11,150,433
Compulsory national health insurance schemes	-	-
Total	**1,083,706,712**	**1,037,746,524**

12. USE OF GOODS AND SERVICES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Utilities, supplies and services	26,594,476	18,226,064
Communication, supplies and services	12,508,379	10,155,815
Domestic travel and subsistence	118,068,851	70,022,238
Foreign travel and subsistence	6,707,000	4,028,584
Printing, advertising and information supplies & services	7,407,184	8,191,859
Rentals of produced assets	7,982,768	8,937,872
Training expenses	22,715,374	18,206,117
Hospitality supplies and services	24,852,947	13,527,829
Insurance costs	150,478,771	20,409,694
Specialized materials and services	81,963,787	76,964,270
Office and general supplies and services	12,825,999	10,504,849
Fuel Oil and Lubricants	30,781,409	27,396,053
Other operating expenses	67,001,873	73,157,061
Routine maintenance – vehicles and other transport equipment	12,779,253	11,267,730
Routine maintenance – other assets	115,901,299	11,502,250
Total	**698,569,368**	**382,498,284**

Under item Insurance cost the amount is inclusive of amount paid for NHIF universal health cover

Under item Routine Maintenance - Other Asset the amount reported is inclusive of routine maintenance of roads.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Transfers to County Government entities		
Current Grant to Government Agencies and Other Level of Government	24,297,834	35,964,408
Capital Grants to Government Agencies and other Levels of Government	-	61,098,695
Other Current Transfer and Grant	5,970,636	-
Other Capital Grant and Transfer	31,780,441	-
Transfer to County Assembly - Recurrent	356,921,400	301,127,194
Transfer to County Assembly - Development	116,547,000	130,957,848
TOTAL	**535,517,310**	**529,148,145**

(a) The current grant to government agencies and other level of government these are transfer to health facilities in the county.

(b) Other Capital Grant and Transfer are transfer to Village polytechnic.

15. OTHER GRANTS AND PAYMENTS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Scholarships and other educational benefits	126,902,554	60,558,000
Emergency relief and refugee assistance	20,641,530	21,474,899
Membership fees & dues to international organizations	-	1,343,440
Total	**147,544,084**	**83,376,339**

(a) The scholarship and other educational benefit are grant transfer for the purpose of issuance of bursar.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Government pension and retirement benefits	23,881,744	11,688,541
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**23,881,744**	**11,688,541**

(a) These are employees' pensions who are on contract.

17. ACQUISITION OF ASSETS

Non- Financial Assets	2018 – 2019	2017 – 2018
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	35,879,140	37,806,619
Refurbishment of Buildings	7,381,582	1,080,636
Construction of Roads	79,230,332	31,059,351
Construction and Civil Works	2,678,336	91,443,429
Overhaul and Refurbishment of Construction and Civil Works	5,417,848	16,486,052
Purchase of Vehicles and Other Transport Equipment	24,118,000	21,030,000
Purchase of Household Furniture and Institutional Equipment	138,700	414,990
Purchase of Office Furniture and General Equipment	135,974,139	17,710,684
Purchase of Specialised Plant, Equipment and Machinery	2,470,026	15,354,060
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	32,636,000	12,169,000
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	3,975,135	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Other Domestic Accounts Receivable	52,847,118	-
Purchase of ICT Equipment	-	
Total acquisition of non- financial assets	**382,746,356**	**244,554,822**
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**382,746,356**	**244,554,822**

Under item of purchase of office furniture and general equipment the amount reported is inclusive amount of 124,071,835 for street lighting.

The item of Other Domestic Account Receivable is amount paid for pending bills.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Housing Fund	40,000,000	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Bank Charges	283,692	109,515
Total	**40,283,692**	**109,515**

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

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	4,000,000	-
Other payments	-	-
	4,000,000	-

Amount under Civil Contingency Reserves is a transfer to Emergency Fund

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2018 – 2019	2017 – 2018
				KShs	KShs
CBK Lamu County Revenue Fund Account A/C 1000171588	Ksh	CRF		1,308,029,834	428,047,166
CBK Lamu County Development Account A/C 1000171057	Ksh	Development		7,721,785	1,156,044
CBK Lamu County Recurrent Account A/C 1000171146	Ksh	Recurrent		16,181,115	47,634
CBK Lamu County Deposit Account A/C 1000242857	Ksh	Deposit		64,041,427	38,606,661
CBK Lamu County Special Purpose Account A/C 1000268263	Ksh	Special Purpose		9,679,483	4,100,313
CBK Lamu Couunty Village Polytechnic Project A/C 1000367202	Ksh	Recurrent		23,563,550	23,835,330
CBK Kenya Devolution Support Program (KDSP) A/C 1000371242	Ksh	Recurrent		1,534,906	1,534,906
CBK Lamu County Fuel Levy Account A/C 1000247177	Ksh	Fuel Levy		473,552	41,672,749
CBK Lamu County Kenya Urban Support Program Account A/C 1000371234	Ksh	Special Purpose		48,247,400	-
CBK Lamu County – Kenya Climate Smart Agriculture Project Account A/C 1000365757	Ksh	Special Purpose		45,922,537	-

CBK Lamu County Urban Institution Grant Account A/C 1000419008	Ksh	Special Purpose		41,200,000	-
CBK Lamu County – Agriculture Sector Development Support Programme II A/C1000365765	Ksh	Special Purpose		11,082,997	-
KCB Transition Auth - Lamu County Revenue Account A/C 1140750615	Ksh	Revenue		180	5,262,338
KCB Standing Imprest Account A/C 1140745603	Ksh	Recurrent		88	163,436
KCB Lamu County Hospital Account A/C 1201333008	Ksh	Revenue		459	-
KCB Lamu County Salary Control Account A/C 1179132424	Ksh	Salary Control		65	87,907
KCB Kenya Climate Smart Agriculture Programe Account A/C 1226731414	Ksh	Sppecial Purpose		3,445	-
KCB Medical Superintendent Lamu A/C 1211409341	Ksh	Hospital		274,011	-
KCB Medical Superintendent Mpeketoni A/C 1211639363	Ksh	Hospital		249,566	-
KCB Medical Superintendent Faza A/C 1211503658	Ksh	Hospital		6,183	-
KCB Medical Superintendent Mokowe A/C 1104838044	Ksh	Hospital		363,118	-
KCB Medical Superintendent Witu A/C 1103677756	Ksh	Hospital		66,660	-
DTB County Executive Gratuity Account A/C 0030469001	Ksh	Gratuity Account		12,729,603	17,746,078
DTB Lamu County Revenue Account 1 A/C	Ksh	Revenue Account		-	1,437,697

0222660001					
DTB Lamu County Revenue Account 2 A/C 0222660002	Ksh	Revenue Account		-	817,285
DTB Lamu County Ministry of Health A/C 0207832001	Ksh	Health		-	-
EQUITY Lamu County Ministry of Health (KEPI) A/C 1590262213216	Ksh	Health		-	-
EQUITY Lamu County Revenue Account A/C 1590265264918	Ksh	Revenue		14,889	49,805
EQUITY Lamu County Government Salary Account A/C 1590265264437	Ksh	Salary Control		230,144	3,257,139
EQUITY Lamu Municipality Urban Institutional Account A/C 1590279012840	Ksh	Special Purpose		-	-
EQUITY Lamu County Kenya Urban Support Program A/C 1590279012879	Ksh	Special Purpose		-	-
Gulf Bank Lamu County Revenue Account A/C 0500000301	Ksh	Revenue Account		-	39
Gulf Bank Lamu County Salary Account A/C 0570000501	Ksh	Salary Account		204,334	7,272
ABC Bank Lamu County Revenue Account A/C 009217001000205	Ksh	Revenue Account		-	11,930
Total				**1,591,821,328**	**567,841,728**

**(Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held)*

21B. CASH IN HAND

Cash in hand should also be analysed as follows

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Lamu Island	9,180	61,430
Main Island	131,265	275,525
Count Treasury & Lamu Revenue Office (PAYBILL)	384,883	0
Other Islands e.g Kuinga, Faza & Kizingitini	5,700	160,288
		-
Total	**531,028**	**497,243**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Government Imprests	2,534,700	1,789,083
Clearance accounts	-	-
Total	**2,534,700**	**1,789,083**

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
COUNTY EXECUTIVE				
ROSEMARY AUMA		100,000	-	100,000
EDUCATION				
ABUBAKAR ABDURAHMAN ABUBAKAR		74,500	-	74,500
HEALTH				
DONALD MWENDWA		1,786,000		1,786,000
AHMED SULEIMAN		468,600		468,600
FINANCE				
NAJMA ALI SIDHI		52,800		52,800
RUKIA ALI		52,800		52,800
Total		**2,534,700**		**2,534,700**

23. ACCOUNTS PAYABLE

Description	2018 – 2019	2017 – 2018
	KShs	KShs
CBK Lamu County Deposit Account	64,041,427	38,606,661
DTB Lamu County Gratuity Account	12,729,603	17,746,078
Total	**76,771,030**	**56,352,739**

24. FUND BALANCE BROUGHT FORWARD

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	567,841,728	236,293,207
Cash in hand	497,243	370,461
Accounts Receivables	1,789,083	8,289,200
Accounts Payables	(56,352,739)	(88,996,088)
Total	**513,775,314**	**155,956,780**

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 – 2019	2017 – 2018
	KShs	KShs
Adjustments on bank account balances		-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Adjustments on changes on receivables and payables		(27,473,470)
Others (*specify*)		(80,706,888)
	-	**(108,180,358)**

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	-	10,898,996	-	9,726,554.72
Construction of civil works	-	11,950,235	-	11,950,235.31
Supply of goods	-	44,528,283	-	41,057,782.70
Supply of services	-	46,899,818	-	42,043,068.75
Total	**-**	**114,277,332**	**-**	**104,777,641.48**

2. PENDING STAFF PAYABLES (See Annex 3)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior Management	-	7,316,570	-	7,316,570.00
Middle Management	-	193,850	-	193,850.00
Unionisable Employees	-	190,200	-	84,600.00
Others	-	-	-	-
Total	**-**	**7,700,620**	**-**	**7,595,020.00**

3. OTHER PENDING PAYABLES (See Annex 4)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	55,983	-	55,983
Total	**-**	**55,983**	**-**	**55,983**

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

4. 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	2018- 2019	2017- 2018
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)		
Transfers to related parties		
Transfer to the County Assembly	473,468,400	432,085,042
Transfers to other County Government Entities		
Transfers to Development Projects		
Transfers to non reporting entities e.g schools and welfare		
Transfers to County Water Service Providers		
Expenses paid on behalf of County Water Service Providers		
Total Transfers to related parties	**473,468,400**	**432,085,042**
Transfers from related parties		
Transfers from the Exchequer	3,548,200,000	2,476,400,000
Transfers from MDAs	95,872,049	89,906,258
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		
Total Transfers from related parties	**3,644,072,049**	**2,566,306,258**

5. 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	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

6. PROGRESS ON FOLLOW UP OF AUDITOR 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	Inaccuracies of Financial Statement	IFMIS Issues	County Treasury	Resolve by updating the the IFMIS Systsem	Resolve
2.1	Inaccurate in Reported Revenue	System for Revenue Automation	Revenue Department	Make sure to report the accurate Figure	Resolve
2.2	Revenue Under collection	To make sure to increase revenue and look other sources of revenue	Revenue Department	We improve on the revenue by meeting the target	Resolve
3.1	Bank balance not Disclose in the Financial Statement	Disclose of all Bank Account operated by County Government of Lamu	County Treasury	Disclosure	Resolved
6.0	Pending Bills	Ledger for Pending bills and description	County Treasury	Pending Bills to have description	Resolved.

CEC, County Treasury

Sign.....

Date: 27th September, 2019

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	425,784,000	-	-	425,784,000
Exchequer Releases for quarter 1	674,158,000	4,151,250	108,193,624	786,502,874
Exchequer Releases for quarter 1	975,755,000	-	58,097,816	1,033,852,816
Exchequer Releases for quarter 1	1,472,503,000	4,151,250	124,573,601	1,601,227,851
Total	**3,548,200,000**	**8,302,500**	**290,865,041**	**3,847,367,541**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	c	d=a-c		
Construction of buildings						
Kareyu Kayo	262,146			262,146		
Skyline Construction Co Ltd	58,000			58,000		
ABALATIRO INVESTMENT LTD	826,848			826,848		
ABALATIRO INVESTMENT LTD	191,980			191,980		
DAKEN BUILDERS & RENOVATORS	989,376			989,376		
DAKEN BUILDERS & RENOVATORS	542,263			542,263		
BILUL LOGISTIC	681,268			681,268		
Robinson Njoroge	134,930			134,930		
OPEN YARD	128,180			128,180		
OPEN YARD	128,180			128,180		
Far Coast Investment Co. Ltd	367,920			367,920		
Bimsport Constructor	4,055,500			4,055,500		
Samokhafa Enterprise	778,575			778,575		
Ms. Superserve Ltd	581,390			581,390		
DANKI SUPPLIERS AND CONSTRUTION AND GEN	1,172,441			1,172,441		
Sub-Total	**10,898,996**	-		**10,898,996**	-	-

Construction of civil works						
DAMUNYU GENERAL SUPPLIES	11,950,235			11,950,235		
Sub-Total	**11,950,235**	-		**11,950,235**	-	-
Supply of goods						
YUMMA GENERAL SUPPLY	1,984,894			1,984,894		
Tiraz Interior & Renovation Ltd	72,200			72,200		
Lake Kenyatta Water Users Association	94,176			94,176		
PAROCA POWER K LTD	470,960			470,960		
PAROCA POWER K LTD	490,000			490,000		
KAREEM GENERAL SUPPLIES	458,840			458,840		
TANWEER GENERALSUPPLIES	520,000			520,000		
JOSWA GENERAL	77,500			77,500		
JAROWACHU GENERAL	368,000			368,000		
DAMUNYU GENERAL SUPPLY	536,000			536,000		
CENTRAL FUEL & LUBRICANT	675,977			675,977		
RECO ENTERPRISES	150,000			150,000		
NYATHI AGENCES LTD	89,200			89,200		
LIGHT GREEN ENTERPRISES	479,580			479,580		
CENTRAL FUEL & LUBRICANTS	286,000			286,000		
CENTRAL FUEL & LUBRICANTS	481,700			481,700		
CENTRAL FUEL & LUBRICANTS	845,325			845,325		
CENTRAL FUEL & LUBRICANTS	236,190			236,190		
CENTRAL FUEL & LUBRICANTS	568,100			568,100		

M/S TOYOTA EAST AFRICA LTD	9,900,000			9,900,000		
Scanier General Supplies of Box Lamu	193,000			193,000		
Dhulkifli Abdalla of Box 198, Lamu	1,600,000			1,600,000		
Mpeketoni modern technology of box no.248 Mpeketoi.	860,000			860,000		
Athman Badi - Cash Book	7,000			7,000		
Athman Badi - Cash Book	7,000			7,000		
Athman Badi - Cash Book	3,500			3,500		
Athman Badi - Cash Book	10,000			10,000		
Athman Badi - Cash Book	12,200			12,200		
Athman Badi - Cash Book	11,300			11,300		
Athman Badi - Cash Book	4,490			4,490		
Athman Badi - Cash Book	2,200			2,200		
Mani Bookshop	36,000			36,000		
ADEQUATE BOOKSTORES	889,287			889,287		
MUHAMED SHEE	200,000			200,000		
M/S ABUZAHI GENERAL SUPPLY	113,040			113,040		
Salim.A.Famau	30,000			30,000		
Fatma Hassan	45,000			45,000		
RECO ENTERPRISES	650,000			650,000		
SUPA CREATIVE	397,798			397,798		
Damunyu General Supplies	435,240			435,240		
BOC Kenya Limited	400,000			400,000		
Gravity Security	128,000			128,000		
Stanley.G.Muthiri	69,930			69,930		
Stanley.G.Muthuri	54,930			54,930		

Stanley.G.Muthuri	18,320			18,320		
Stanley.G.Muthuri	64,430			64,430		
Stanley.G.Muthuri	18,320			18,320		
Stanley.G.Muthuri	60,700			60,700		
NEW CHATO	99,975			99,975		
NEW CHATO	104,200			104,200		
NEW CHATO	77,345			77,345		
NEW CHATO	54,245			54,245		
NEW CHATO	60,050			60,050		
NEW CHATO	86,735			86,735		
NUELA.G.SUPPLIER	159,825			159,825		
MKUMBI.G.SUPPLIER	410,310			410,310		
MKUMBI.G.SUPPLIER	377,795			377,795		
DAMUNYU.G.SUPPLIER	741,272			741,272		
STANLEY.G.Muthuri	69,930			69,930		
Damunyu.G.Supplier	385,840			385,840		
SUPACRATIVE	39,000			39,000		
KEMSA	1,167,525			1,167,525		
KEMSA	1,299,529			1,299,529		
KEMSA	203,820			203,820		
Mission for Essential	49,000			49,000		
KEMSA	701,370			701,370		
KEMSA	506,620			506,620		
KEMSA	1,316,070			1,316,070		
Stanley Gautu Muthuri Enterprises	70,200			70,200		

Mohamed M. Shambe	27,000			27,000		
Mohamed M. Shambe	27,100			27,100		
Mohamed M. Shambe	18,800			18,800		
Mohamed M. Shambe	17,000			17,000		
Mohamed M. Shambe	19,000			19,000		
Mashrab Saggaf	25,000			25,000		
Mashrab Saggaf	30,000			30,000		
Mashrab Saggaf	39,840			39,840		
Mashrab Saggaf	30,000			30,000		
Crispin Lado	14,500			14,500		
Ahmed Suleiman	26,000			26,000		
Ismael Zamdin	1,900			1,900		
Ahmed Suleiman	29,000			29,000		
Ahmed Suleiman	30,000			30,000		
Ahmed Suleiman	26,600			26,600		
Ismael Zamdin	1,300			1,300		
Ismael Zamdin	12,000			12,000		
Ismael Zamdin	630			630		
Mashrab Saggaf	24,000			24,000		
Ahmed Suleiman	24,100			24,100		
Mohamed M. Shambe	19,400			19,400		
Mohamed M. Shambe	25,000			25,000		
Ahmed Suleiman	30,000			30,000		
Ahmed Suleiman	30,000			30,000		
CARTAGENA CONTRACTORS LTD	1,954,000			1,954,000		

Abdulrahman Abdalla	1,200			1,200		
KUDZECHA INVESTMENT	2,009,280			2,009,280		
Jarowachu General Suppliers	870,000			870,000		
Mtwangu General Supplies Ltd	1,059,550			1,059,550		
Disak General Contractors Ltd	470,000			470,000		
Bimsport Maintenance Agencies	213,000			213,000		
Mohamed Baishe Athman	294,900			294,900		
Mohamed A. Mohamed	280,700			280,700		
Kudzecha Ltd	290,000			290,000		
YUSUF AL-BURHAN GENERAL	1,955,000			1,955,000		
M/S YUSUF AL BARHAN	553,000			553,000		
JOSTECH COMPUTER	962,500.00			962,500.00		
Sub-Total	**44,528,283**	-		**44,528,283**	-	-
Supply of services						
Harmony Driving School	5,040,000.00			5,040,000.00		
Istiqama Driving School	9,000,000.00			9,000,000.00		
Central Fuel & Lubricants	230,000.00			230,000.00		
BARAKA TRAVEL SERVICE LTD	141,089.00			141,089.00		
BARAKA TRAVEL SERVICE LTD	119,079.00			119,079.00		
BARAKA TRAVEL SERVICE LTD	135,720.00			135,720.00		
ZIPPYTECH ENTERPRISES	21,000.00			21,000.00		
ZIPPYTECH ENTERPRISES	21,000.00			21,000.00		
ZIPPYTECH ENTERPRISES	21,000.00			21,000.00		

SUMILANI VENTURES	21,000.00			21,000.00		
SUMILANI VENTURES	21,000.00			21,000.00		
GRAVITY SECURITY	224,000.00			224,000.00		
M/S TRANSGUARD SECURITY	112,000.00			112,000.00		
M/S TRANSGUARD SECURITY	112,000.00			112,000.00		
GRAVITY SECURITY	224,000.00			224,000.00		
M/S JANRUFY UNIVERSAL TRADERS	21,000.00			21,000.00		
LEXFORD INVESTMENT	21,000.00			21,000.00		
LAMU DESTINATION ENTERPRISES	406,000.00			406,000.00		
MTWANGU GENERAL SUPPLIES	168,000.00			168,000.00		
MTWANGU GENERAL SUPPLIES	168,000.00			168,000.00		
RESOLUTION INUARANCE	2,119,775.00			2,119,775.00		
K.S.G	120,640.00			120,640.00		
GLENTEDDY AUTOMOTIVE	77,198.00			77,198.00		
GLENTEDDY AUTOMOTIVE	297,270.00			297,270.00		
NATIONAL MEDIA GROUP	172,840.00			172,840.00		
THE STARDARD	168,200.00			168,200.00		
SHAKIR MOHAMED	2,500.00			2,500.00		
CHARITY NJOKI	2,000.00			2,000.00		
SALIM MOHAMED BAHERO	264,000.00			264,000.00		
SALIM MOHAMED BAHERO	264,000.00			264,000.00		
LIGHT GREEN ENTERPRISES	62,530.00			62,530.00		
GRAVITY SECURITY	224,000.00			224,000.00		
SALIM MOHAMED BAHERO	264,000.00			264,000.00		
SHIMASY TRAVELS	348,200.00			348,200.00		

THE STARDARD	216,920.00			216,920.00		
COUNCIL OF GOVERNOR	627,441.00			627,441.00		
LAMU DESTINATION ENTERPRISES	256,000.00			256,000.00		
LEXFORD INVESTMENT	21,000.00			21,000.00		
THE STAR PUBLICATIONS LTD	85,503.60			85,503.60		
THE STANDARD GROUP	68,440.00			68,440.00		
BEWAL AGENCIES	1,242,674.56			1,242,674.56		
Jarowachu General Supplies of Box 486, Lamu	116,510.00			116,510.00		
M/S Damunyu General Supply of Box 96, Lamu	700,000.00			700,000.00		
M/S Postal Corporation of Kenya	34,915.00			34,915.00		
Kenya School of Govt	60,320.00			60,320.00		
Amu Water	5,500.00			5,500.00		
Taneem General Supplies	36,000.00			36,000.00		
Nation Media Group	15,018.00			15,018.00		
KENYA INSTITUTE OF SUPPLIES MANAGEMENT	84,100.00			84,100.00		
CENTRAL FUEL & LUBRICANTS	580,000.00			580,000.00		
NIA MOJA	290,000.00			290,000.00		
SAFARICOM LTD	30,893.31			30,893.31		
CENTRAL FUEL & LUBRICANTS	149,500.00			149,500.00		
MUNEDI HOLDINGS LIMITED	385,340.40			385,340.40		
MUNEDI HOLDINGS LIMITED	203,085.98			203,085.98		
LAKWA WATER	13,204.90			13,204.90		
JONKA ENTERPRISES	283,000.00			283,000.00		
KENYA POWER	206,121.00			206,121.00		
JONKA ENTERPRISES	168,000.00			168,000.00		

Fatma Hassan	119,600.00			119,600.00		
JONKA ENTERPRISES	610,850.00			610,850.00		
JONKA ENTERPRISES	473,590.00			473,590.00		
Mohamed Shambe	147,850.00			147,850.00		
Mohamed Shambe	155,850.00			155,850.00		
Mohamed Shambe	60,000.00			60,000.00		
Total Hospital Solution	350,000.00			350,000.00		
Central Fuel	71,500.00			71,500.00		
Central Fuel	184,000.00			184,000.00		
Central Fuel	210,000.00			210,000.00		
Central Fuel	370,150.00			370,150.00		
Central Fuel	477,500.00			477,500.00		
Central Fuel	516,000.00			516,000.00		
Central Fuel	335,000.00			335,000.00		
Central Fuel	525,000.00			525,000.00		
Central Fuel	382,000.00			382,000.00		
Central Fuel	412,000.00			412,000.00		
Central Fuel	150,250.00			150,250.00		
FATMO RASHID	96,000.00			96,000.00		
FATMO RASHID	240,000.00			240,000.00		
GRAVITY SECURITY	128,000.00			128,000.00		
TRANSGUARD	128,000.00			128,000.00		
Nation Media Group	216,920.00			216,920.00		
CENTRAL FUEL	91,200.00			91,200.00		
CENTRAL FUEL	326,500.00			326,500.00		

CENTRAL FUEL	156,750.00			156,750.00		
CENTRAL FUEL	156,750.00			156,750.00		
CENTRAL FUEL	273,000.00			273,000.00		
CENTRAL FUEL	327,000.00			327,000.00		
CENTRAL FUEL	144,000.00			144,000.00		
CENTRAL FUEL	160,000.00			160,000.00		
CENTRAL FUEL	442,500.00			442,500.00		
CENTRAL FUEL	364,000.00			364,000.00		
CENTRAL FUEL	409,000.00			409,000.00		
CENTRAL FUEL	332,000.00			332,000.00		
CENTRAL FUEL	357,000.00			357,000.00		
CENTRAL FUEL	277,000.00			277,000.00		
CENTRAL FUEL	525,000.00			525,000.00		
CENTRAL FUEL	59,000.00			59,000.00		
Al-Raidy Store	273,000.00			273,000.00		
Abdulrahman Abdalla	12,300.00			12,300.00		
LAWASCO	418,820.00			418,820.00		
Johnka Enterprises	28,000.00			28,000.00		
David Kassim	19,100.00			19,100.00		
Lawrence Nyambare	56,000.00			56,000.00		
David Kassim	29,900.00			29,900.00		
CENTRAL FUEL AND LUBRICANT	369,180.00			369,180.00		
CENTRAL FUEL AND LUBRICANT	350,000.00			350,000.00		
CENTRAL FUEL AND LUBRICANT	370,720.00			370,720.00		
Gb security	480,000.00			480,000.00		

Transguard security	128,000.00			128,000.00		
Gravity security	256,000.00			256,000.00		
Ropisa Kenya Ltd	76,560.00			76,560.00		
Central Fuels	190,000.00			190,000.00		
Central Fuels	955,000.00			955,000.00		
ALREADY STORE	187,000.00			187,000.00		
SAARY GENERAL SUPPLY	187,000.00			187,000.00		
M/S TANWEER GENERAL SUPPLY	33,000.00			33,000.00		
CENTRAL FUEL	323,100.00			323,100.00		
AL NADHIR GENERAL SUPPLY	46,100.00			46,100.00		
CENTRAL FUEL & LUBRICANTS	2,250,000.00			2,250,000.00		
CENTRAL FUEL & LUBRICANTS	600,000.00			600,000.00		
CENTRAL FUEL & LUBRICANTS	1,090,000.00			1,090,000.00		
CENTRAL FUEL & LUBRICANTS	868,750.00			868,750.00		
MARWA GENERAL SUPPLY	33,000			33,000		
MARWA GENERAL SUPPLY	15,000			15,000		
Sub-Total	**46,899,818**			**46,899,818**		
Grand Total	**114,277,332**			**114,277,332**		

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							
Mohamed Kassim		19,000			19,000		
Mohamed Kassim		76,400			76,400		
Mohamed Kassim		35,000			35,000		
Mohamed Kassim		17,000			17,000		
Joseph Ng'ang'a		70,200			70,200		
Alwy Fadhloon		202,200			202,200		
Alwy Fadhloon		200,600			200,600		
HON JULIOUS NDEGWA		50,500			50,500		
ABARUFA DIDO		17,000			17,000		
KHALIFA B KHALIFA		87,400			87,400		
CHARITY NJOKI		33,600			33,600		
JAMAL FUMO		43,500			43,500		
CHARITY NJOKI		82,000			82,000		
ASYA BAKARI		53,100			53,100		
PAUL WALUMBA		67,000			67,000		
FARTUN ABDULNASSIR		56,250			56,250		

FARTUN ABDULNASSIR		56,250			56,250		
FARTUN ABDULNASSIR		35,250			35,250		
ANN GATHONI		80,140			80,140		
FARTUN ABDULNASSIR		35,250			35,250		
FARTUN ABDULNASSIR		56,750			56,750		
FARTUN ABDULNASSIR		35,250			35,250		
FARTUN ABDULNASSIR		58,250			58,250		
FARTUN ABDULNASSIR		56,750			56,750		
FARTUN ABDULNASSIR		35,250			35,250		
MICAH GITHUKA		93,400			93,400		
Shee Kupi		33,500			33,500		
FIDELIS MBURU		413,900			413,900		
VINCENT O. OSEWE		120,600			120,600		
KULTHUM HARITH SWALEH		35,400			35,400		
FAHIMA ARAFAT		913,600			913,600		
SUHEILA ALI ABDALLA		220,000			220,000		
Mohemed Shambe		64,000			64,000		
Jackson munyi		1,150			1,150		
Abarufa Dido		322,800			322,800		
Ismail Zamdin		290			290		
Omar Faraj		26,569			26,569		
Abdulfatah Kassim		50,700			50,700		
Abdulfatah Kassim		60,200			60,200		
Tima Ibrahim		30,000			30,000		
Joseph Mwamburi		30,000			30,000		

Joseph Mwamburi		29,000			29,000		
Katana.D.Kitsao		14,400			14,400		
David.N.Gitau		37,500			37,500		
Fatma Bunu		6,300			6,300		
Omar Faraj		6,300			6,300		
Belvin Eshituru		51,940			51,940		
Jane Waweru		79,000			79,000		
Abdalla Rashid		16,800			16,800		
Joseph Chiraba		6,300			6,300		
Hadija.M.Alio		4,200			4,200		
Lawrence Nyambare		11,200			11,200		
Mohamed Shambe		37,500			37,500		
Mohamed Shambe		71,000			71,000		
Mohamed Shambe		48,000			48,000		
Bahati.J.Mburah		24,000			24,000		
Jane Wanjiru		6,300			6,300		
Dorin Sidi Martin		69,500			69,500		
Dorin Sidi Martin		13,000			13,000		
Salim Abdalla Famau		6,750			6,750		
Joseph Kanyi Nderitu		11,200			11,200		
Hadija Mohamed Alio		4,200			4,200		
Omar Faraj Mbiki		6,300			6,300		
Jane Wangari Chege		13,150			13,150		
Abdulrahman Abdalla		7,000			7,000		
Crispin Lado		3,000			3,000		

Mohamed M. Shambe		16,000			16,000		
Jane Kiambo		11,200			11,200		
Ismael Zamdin		29,000			29,000		
Abdulrahman Abdalla		13,000			13,000		
Ismael Zamdin		23,200			23,200		
Ahmed Suleiman		54,550			54,550		
Ahmed Suleiman		28,750			28,750		
Ahmed Suleiman		204,400			204,400		
Salim Abdalla Famau		6,750			6,750		
Ann Nkirote		6,300			6,300		
Abdulaziz Mwendwa		58,800			58,800		
Postal Corporation of Kenya		19,781			19,781		
Donald Mwendwa Nzau		796,000			796,000		
Donald Mwendwa Nzau		990,000			990,000		
Kulthum Bakar		499,000			499,000		
Sub-Total		**7,316,570**	**-**		**7,316,570**		
Middle Management							
Njuki Mwai		15,000			15,000		
Asya Jabu		30,350			30,350		
HINDU SALIM		46,000			46,000		
FATMA ALI ADI		80,000			80,000		
HINDU SALIM		22,500			22,500		

Sub-Total		**193,850**	**-**		**193,850**		
Unionisable Employees							
JAMAL FUMO		29,400			29,400		
ALI ABDALLA LALI		8,400			8,400		
ALI ABDALLA LALI		16,800			16,800		
Ahmed Suleiman		30,000			30,000		
RUKIA ALI		52,800			52,800		
NAJMA SIDHI		52,800			52,800		
Sub-Total		**190,200**	**-**		**190,200**		
Others (*specify*)							
Sub-Total							
Grand Total	**-**	**7,700,620**	**-**		**7,700,620**	**-**	**-**

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
Sub-Total							
Amounts due to County Govt Entities							
Sub-Total							
Amounts due to Third Parties							
P . A. Y.E.	1,455				1,455		
N.S.S.F	25,200				25,200		
NHIF	25,800				25,800		
P.A.Y.E	2,620				2,620		
Paymaster General	908				908		

Sub-Total	55,983	-	-		55,983	-	-
Others (*specify*)							
Sub-Total	-	-	-		55,983	-	-
Grand Total					55,983		

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017/2018	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
Land	-	-	-	-	
Buildings and structures	978,954,741	43,260,722	-	-	1,109,541,979
Transport equipment	32,597,796	24,118,000	-	-	56,715,796
Office equipment, furniture and fittings	62,587,226	136,112,839	-	-	198,700,065
ICT Equipment	-	-	-	-	
Machinery and Equipment	58,190,913	2,470,026	-	-	93,296,939
Heritage and cultural assets	-	-	-	-	
Biological assets	17,526,300	32,636,000	-	-	17,526,300
Intangible assets	-	-	-	-	
Infrastructure assets- Roads, Rails	-	91,301,651	-	-	
Work in progress	-	-	-	-	
Total	**1,149,856,976**	**329,899,238**	**-**	**-**	**1,475,781,079**

(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.)

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	Difference
1	County Assembly	70,720,000	93,301,400	141,000,000	168,447,000	473,468,400	473,468,400	-
2	Bursary Fund	-	-	126,902,554	-	126,902,554	126,902,554	-
3	Emergency Fund	-	-	-	4,000,000	4,000,000	4,000,000	-
4	Staff Housing Fund	-	-	-	40,000,000	40,000,000	40,000,000	-
	Total	**70,720,000**	**93,301,400**	**267,902,554**	**212,447,000**	**644,370,954**	**644,370,954**	-

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 - BANK RECONCILIATION/FO 30 REPORT

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

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

		Sh		Sh		Sh
Balance as per bank statement						11,082,997.00
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*	:					-
Balance as per Cash book						11,082,997.00

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

Prepared by:		19/07/2019
Signature	*Designation*	*Date*
Checked by:		
Signature	*Designation*	*Date*
Approved by:		15/7/2019
Signature	*Designation*	*Date*

LAMU COUNTY GOV'T - KCB KENYA CLIMATE SMART AGRICULTURE
1226731414

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS S AT 30TH JUN 2019

STATION: LAMU COUNTY

		Sh	Sh	Sh
Balance as per bank statement				3,445.00
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*	:			-
				-
Balance as per Cash book				3,445.00

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

Prepared by:			15/07/2019
	Signature	*Designation*	*Date*
Checked by:			
	Signature	*Designation*	*Date*
Approved by:			15/7/2019
	Signature	*Designation*	*Date*

LAMU COUNTY GOV'T - CBK KENYA CLIMATE SMART AGRICULTURE
1000365757

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS S AT 30TH JUN 2019

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			46,939,133.00
Less:-			
1 *Payments in cash book not in bank statement (Unrepresented Cheques)* :			1,211,948.00
2 *Receipts in bank statement not recorded in cash book* :			-
Add:-			
3 *Payments in bank statement not in cash book* :			-
4 *Receipts in cash book not recorded in bank statement* :			-
			-
Balance as per Cash book			45,727,185.00

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

Prepared by:	*Signature*	ACO *Designation*	15/07/2019 *Date*
Checked by:	*Signature*	" *Designation*	" *Date*
Approved by:	*Signature*	AgHAS *Designation*	15/7/2019 *Date*

Oustanding RTGS

		Gross	VAT	Net	
12-Jun-19	Central Fuel and Lubricants	471,500.20	20,499.80	492,000.00	492,000.00
12-Jun-19	Mwamasi Investments Limited	162,000.00	-	162,000.00	162,000.00
19-Jun-19	Jarowachu General Suppliers	33,331.90	1,818.10	35,150.00	35,150.00
19-Jun-19	Al-Mustaqbal General Suppliers	300,404.30	16,385.69	316,790.00	316,790.00
19-Jun-19	Lapgate Investments Ltd	195,352.40	10,655.59	206,008.00	206,008.00
		1,162,588.80	49,359.18	1,211,948.00	1,211,948.00

LAMU COUNTY REVENUE FUND A/C 1000171588

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

		Sh		Sh		Sh
Balance as per bank statement						913,690,847.40
Less:-						
1 *Payments in cash book not in bank statement (Unrepresented Cheques)*	:					214,573,013.00
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*	:					-
						608,912,000.00
Balance as per Cash book						**1,308,029,834.40**

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

Prepared by:	ACC	15/07/2019
Signature	*Designation*	*Date*
Checked by:	"	"
Signature	*Designation*	*Date*
Approved by:	Ag HAS	15/7/2019
Signature	*Designation*	*Date*

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT
6/30/2019	ACCOUNT TRANSFER-DEV		13,132,000.00
6/30/2019	ACCOUNT TRANSFER-REC		30,711,805.00
6/30/2019	ACCOUNT TRANSFER-REC		76,404,758.00
6/30/2019	ACCOUNT TRANSFER-DEV		48,358,936.00
6/30/2019	ACCOUNT TRANSFER-SPECIAL PURPOSE		4,765,514.00
6/30/2019	ACCOUNT TRANSFER-MUNICIPALITY		41,200,000.00
			214,573,013.00

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

6/30/2019	MUNICIPALITY		41,200,000.00
6/30/2019	EXCHEQUER ISSUE		283,856,000.00
6/30/2019	EXCHEQUER ISSUE		283,856,000.00
			608,912,000.00

LAMU COUNTY DEPOSIT A/C 1000242857-CBK

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

		Sh		Sh		Sh
Balance as per bank statement						**59,490,331.40**
Less:-						
1 *Payments in cash book not in bank statement (Unrepresented Cheques)*	:					847,170.80
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*	:					-
						5,398,265.90
Balance as per Cash book						**64,041,426.50**

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

Prepared by:		15/09/2019
Signature	*Designation*	*Date*
Checked by:		
Signature	*Designation*	*Date*
Approved by:		15/7/2019
Signature	*Designation*	*Date*

JUNE 2019 SCHEDULE

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT
6/28/2019	SUPERSERV LIMITED		98,485.70
6/28/2019	FAR COAST INVESTMENTS COMPANY LIMIT		156,863.50
6/28/2019	ETIS ENTERPRISES LIMITED		241,938.90
6/28/2019	WITU CONTRACTORS AND GENERAL SUPPLY		349,882.70
			847,170.80

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

6/30/2019	DAMUNYU GENERAL SUPPLY		246,671.00
6/30/2019	MKUMBI CONSTRUCTION LTD		369,820.75
6/30/2019	WARSAN CONSTRUCTION LTD		1,081,907.05
6/30/2019	DAMUNYU GENERAL SUPPLY		1,460,416.40
6/30/2019	LESWA INVESTMENT LTD		7,176.20
6/30/2019	ABALATIRO INVESTMENT LTD		19,198.00
6/30/2019	DAMUNYU GENERAL SUPPLY		69,286.80
6/30/2019	ABALATIRO INVESTMENT LTD		82,684.80
6/30/2019	SUPERSERV LTD		220,179.65
6/30/2019	MTWANGU GENERAL SUPPLIES		299,999.20
6/30/2019	WARSAN CONSTRUCTION LTD		1,081,907.05
			91,332.00
			150,441.20
			39,256.90
			177,988.90
			5,398,265.90

LAMU COUNTY DEVELOPMENT ACCOUNT 1000171057

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

		Sh		Sh		Sh
Balance as per bank statement						2,895,286.85
Less:-						
1 *Payments in cash book not in bank statement (Unrepresented Cheques)*	:					56,664,437.45
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*	:					
						61,490,936.00
Balance as per Cash book						7,721,785.40

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

Prepared by:	ACA	15/07/2019
Signature	*Designation*	*Date*
Checked by:	"	"
Signature	*Designation*	*Date*
Approved by:	ATHS	15/7/2019
Signature	*Designation*	*Date*

JUNE 2019 SCHEDULE

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT
6/28/2019	LESWA INVESTMENT LTD		58,721.10
6/28/2019	10% RETENTION		7,176.20
6/28/2019	6%WHT VAT		3,711.85
6/28/2019	3% WHT VAT		2,152.85
6/28/2019	ABALATIRO INVESTMENT LTD		157,092.60
6/28/2019	10% RETENTION		19,180.00
6/28/2019	6%WHT VAT		9,930.00
6/28/2019	3% WHT VAT		5,759.40
6/28/2019	RAMS INVESTMENT GROUP LTD		703,732.40
6/28/2019	6%WHT VAT		44,483.70
6/28/2019	3% WHT VAT		25,800.55
6/28/2019	MTWANGU GENERAL SUPPLY		2,454,821.05
6/28/2019	10% RETENTION		299,999.20
6/28/2019	6%WHT VAT		155,172.00
6/28/2019	3% WHT VAT		89,999.75
6/28/2019	SUPERSERV LTD		1,801,677.00
6/28/2019	10% RETENTION		220,179.65
6/28/2019	6%WHT VAT		113,886.05
6/28/2019	3% WHT VAT		66,053.90
6/28/2019	AQIL GENERAL CONSTRCTORS		747,347.70
6/28/2019	10% RETENTION		91,332.00
6/28/2019	6%WHT VAT		47,240.70
6/28/2019	3% WHT VAT		27,399.30
6/28/2019	TOYOTA KENYA LTD		5,301,810.35
6/28/2019	6%WHT VAT		289,189.65
6/28/2019	TOYOTA KENYA LTD		7,150,948.30
6/28/2019	6%WHT VAT		390,051.70
6/28/2019	KEREYU KAYU GENERAL CONSTRUCTORS		566,937.50
6/28/2019	10% RETENTION		69,286.80
6/28/2019	6%WHT VAT		35,838.00
6/28/2019	3% WHT VAT		20,786.05
6/28/2019	ABALATIRO INVESTMENT LTD		676,589.75
6/28/2019	10% RETENTION		82,684.80
6/28/2019	6%WHT VAT		42,478.00
6/28/2019	3% WHT VAT		24,805.45
6/28/2019	KENYA SEEDS CO LTD		32,636,000.00
6/28/2019	BADHI CONSTRACTION LTD		1,456,440.25
6/28/2019	10% RETENTION		177,988.90
6/28/2019	6%WHT VAT		92,063.20
6/28/2019	3% WHT VAT		53,396.65
6/28/2019	MATANGENI ENTERPRISES		321,229.75
6/28/2019	10% RETENTION		39,256.90
6/28/2019	6%WHT VAT		20,305.30
6/28/2019	3% WHT VAT		11,777.05
6/28/2019	6%WHT VAT-HARMONY		51,724.15
			56,664,437.45

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

6/30/2019	CRF TRANSFER		13,132,000.00
6/30/2019	CRF TRANSFER		48,358,936.00
			61,490,936.00

EQUITY BANK SALARY A/C 1590265264437

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

		Sh		Sh		Sh
Balance as per bank statement						20,111,469.20
Less:-						
1 *Payments in cash book not in bank statement (Unrepresented Cheques)*	:					19,637,917.20
2 *Receipts in bank statement not recorded in cash book*	:					
Add:-						
3 *Payments in bank statement not in cash book*	:					-
4 *Receipts in cash book not recorded in bank statement*	:					-
						-
Balance as per Cash book						473,552.00

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

Prepared by:	ACC	15/07/2019
Signature	*Designation*	*Date*
Checked by:	"	"
Signature	*Designation*	*Date*
Approved by:	Ag HAS	15/7/2019
Signature	*Designation*	*Date*

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT
6/30/2019	WARSAN GENERAL SUPPLIERS	8,852,984.32	
	RETENTION	1,081,907.06	
	6% WHT	559,607.10	
	3% WHT	324,572.12	10,819,070.60
6/30/2019	MKUMBI CONSTRUCTION CO LTD	3,026,154.01	
	RETENTION	369,820.76	
	6% WHT	191,286.60	
	3% WHT	110,946.23	3,698,207.60
6/30/2019	DAMUNYU GENERAL SUPPLIERS	2,018,449.21	
	RETENTION	246,670.99	
	6% WHT	127,588.40	
	3% WHT	74,001.30	2,466,709.90
6/30/2019	DAMUNYU GENERAL SUPPLIERS	1,460,416.40	
		755,387.80	
		438,124.90	2,653,929.10
			19,637,917.20

LAMU COUNTY KENYA DEVOLUTION PROG A/C 1000371242

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

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*	:					-
						-
Balance as per Cash book						1,534,906.00

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

Prepared by:	ACa	15/07/2019
Signature	*Designation*	*Date*
Checked by:	"	"
Signature	*Designation*	*Date*
Approved by:	Ag HOS	15/7/2019
Signature	*Designation*	*Date*

LAMU COUNTY KENYA URBAN SUPPORT PROG. A/C 1000371234

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

		Sh		Sh		Sh
Balance as per bank statement						48,247,400.00
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*	:					-
						-
Balance as per Cash book						48,247,400.00

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

Prepared by:		15/07/2019
Signature	*Designation*	*Date*
Checked by:		
Signature	*Designation*	*Date*
Approved by:		15/7/2019
Signature	*Designation*	*Date*

LAMU COUNTY KENYA URBAN SUPPORT PROG. A/C 1000419008

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

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*	:					-
						41,200,000.00
Balance as per Cash book						**41,200,000.00**

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

Prepared by:		
Signature	*Designation*	15/07/2019 *Date*
Checked by:		
Signature	*Designation*	*Date*
Approved by:		
Signature	*Designation*	15/7/2019 *Date*

JUNE 2019 SCHEDULE
RECEIPT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT
30/06/2019	ACCOUNT TRANSFER		41,200,000.00
			41,200,000.00

LAMU COUNTY GOV'T - GULF SALARY ACCOUNT AC NO 0570000501

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 31ST MAR 2019

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			204,333.55
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* :			-
Balance as per Cash book			204,333.55

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	AFC *Designation*	15/07/2019 *Date*

Checked by:

Signature	*Designation*	*Date*

Approved by:

Signature	Agnas *Designation*	15/7/2019 *Date*

LAMU COUNTY GOV'T -DTB GRATUITY ACCOUNT 0030469001

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			12,730,202.65
Less:-			
1 *Payments in cash book not in bank statement (Unrepresented Cheques)* :			
2 *Receipts in bank statement not recorded in cash book* :			-
Add:-			
3 *Payments in bank statement not in cash book* :			-
4 *Receipts in cash book not recorded in bank statement* :			-
Balance as per Cash book			12,730,202.65

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

Prepared by:		A/C	15/07/2019
	Signature	*Designation*	*Date*
Checked by:		"	"
	Signature	*Designation*	*Date*
Approved by:		Ag HKS	15/7/2019
	Signature	*Designation*	*Date*

LAMU COUNTY GOV'T -CBK SPECIAL PURPOSE ACCOUNT 1000268263

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

		Sh	Sh	Sh
Balance as per bank statement				**6,370,158.50**
Less:-				
1 *Payments in cash book not in bank statement (Unrepresented Cheques)*	:			1,456,190.00
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*	:			4,765,514.00
Balance as per Cash book				**9,679,482.50**

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*	15/07/2019. *Date*
Checked by:	*Signature*	" *Designation*	" *Date*
Approved by:	*Signature*	DGHAS *Designation*	15/7/2019 *Date*

Jun-19

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT
6/30/2019	JOSEPHINE BAHATI MBURA		891,100.00
6/30/2019	WILLIAM NYANJE HIDZANO		153,000.00
6/30/2019	SIDI DORIN MARTIN KATANA		93,920.00
6/30/2019	LAMU SUNSAIL HOTEL		220,000.00
6/30/2019	SIDI DORIN MARTIN KATANA		98,170.00
			1,456,190.00

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

6/30/2019	ACCOUNT TRANSFER		4,765,514.00
			4,765,514.00

LAMU COUNTY GOV'T -KCB STANDING IMPREST ACCOUNT 1140745603

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			87.63
Less:-			
1 *Payments in cash book not in bank statement (Unrepresented Cheques)* :			
2 *Receipts in bank statement not recorded in cash book* :			-
Add:-			
3 *Payments in bank statement not in cash book* :			-
4 *Receipts in cash book not recorded in bank statement* :			-
Balance as per Cash book			87.63

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*	X/C *Designation*	15/07/2019 *Date*
Checked by:	*Signature*	" *Designation*	" *Date*
Approved by:	*Signature*	Ag HAS *Designation*	15/7/2019 *Date*

LAMU COUNTY GOV'T -CBK SPECIAL PURPOSE ACCOUNT 1000268263

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			6,370,158.50
Less:-			
1 *Payments in cash book not in bank statement (Unrepresented Cheques)* :			1,456,190.00
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* :			4,765,514.00
Balance as per Cash book			**9,679,482.50**

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/O *Designation*	15/07/2019 *Date*

Checked by:

Signature	*Designation*	*Date*

Approved by:

Signature	AgHAS *Designation*	15/7/2019 *Date*

Jun-19

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	DESCRIPTION		AMOUNT
6/30/2019	JOSEPHINE BAHATI MBURA		891,100.00
6/30/2019	WILLIAM NYANJE HIDZANO		153,000.00
6/30/2019	SIDI DORIN MARTIN KATANA		93,920.00
6/30/2019	LAMU SUNSAIL HOTEL		220,000.00
6/30/2019	SIDI DORIN MARTIN KATANA		98,170.00
			1,456,190.00

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

6/30/2019	ACCOUNT TRANSFER		4,765,514.00
			4,765,514.00

LAMU COUNTY VILLAGE POLITECHNIC A/C 1000367202

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

	Sh		Sh		Sh
Balance as per bank statement					23,563,550.05
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* :					-
					-
Balance as per Cash book					23,563,550.05

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:	A/c	15/07/2019
Signature	*Designation*	*Date*
Checked by:	"	"
Signature	*Designation*	*Date*
Approved by:	ACTHAI	15/7/2019
Signature	*Designation*	*Date*

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

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019 **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* :			-
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:		A/c	15/07/2019.
	Signature	*Designation*	*Date*
Checked by:		"	"
	Signature	*Designation*	*Date*
Approved by:		Ag HoS	15/7/2019
	Signature	*Designation*	*Date*

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

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			(361.30)
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* :			-
			15,250.00
Balance as per Cash book			**14,888.70**

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*	15/07/2019 *Date*

Checked by:

Signature	*Designation*	*Date*

Approved by:

Signature	AGHOS *Designation*	15/7/2019 *Date*

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

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			(360.00)
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* :			-
Balance as per Cash book			(360.00)

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

Prepared by:

Signature	A/c *Designation*	15/07/2019 *Date*

Checked by:

Signature	*Designation*	*Date*

Approved by:

Signature	DG HRS *Designation*	15/7/2019 *Date*

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

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE 2019 **STATION: LAMU COUNTY**

	Sh	Sh	Sh
Balance as per bank statement			179.76
Less:-			
1 *Payments in cash book not in bank statement (Unrepresented Cheques)* :			-
2 *Receipts in bank statement not recorded in cash book* :			-
Add:-			-
3 *Payments in bank statement not in cash book* :			-
4 *Receipts in cash book not recorded in bank statement* :			
Balance as per Cash book			179.76

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:	S/C	15/07/2019
Signature	*Designation*	*Date*
Checked by:	"	"
Signature	*Designation*	*Date*
Approved by:	AGHAC	15/7/2019
Signature	*Designation*	*Date*

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

F. O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 31ST JUNE 2019

STATION: LAMU COUNTY

	Sh	Sh	Sh
Balance as per bank statement			30,480,255.85
Less:-			
1 *Payments in cash book not in bank statement (Unrepresented Cheques)* :			125,552,292.15
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* :			-
			111,253,151.00
Balance as per Cash book			**16,181,114.70**

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

Prepared by:

Signature	*Designation*	15/07/2019 *Date*

Checked by:

Signature	*Designation*	*Date*

Approved by:

Signature	*Designation*	15/7/2019 *Date*

LAMU COUNTY GOVERNMENT
CBK LAMU COUNTY RECURRENT ACCOUNT
ACCOUNT NUMBER 1000171146
MONTH: MAY2019
PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	DETAILS	AMOUNT	DATE PRESENTED
27-Jun-19	AARIF ABDULAZIZ IBRAHIM	207,900.00	3-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	30	3-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	4,600.00	3-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	12,830.00	3-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	23,660.00	3-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	21,340.00	5-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	40,950.00	5-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	95,900.00	5-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	278,950.00	5-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	303,100.00	5-Jul-19
27-Jun-19	ABARUFA DIDO ABARUFA	400,000.00	5-Jul-19
27-Jun-19	ABDALLA A AHMED ALI	35,400.00	3-Jul-19
27-Jun-19	ABDALLA RASHID MASOUD	4,200.00	2-Jul-19
27-Jun-19	ABDALLA RASHID MASOUD	8,400.00	2-Jul-19
27-Jun-19	ABDALLA RASHID MASOUD	4,200.00	3-Jul-19
27-Jun-19	ABDALLA RASHID MASOUD	12,600.00	3-Jul-19
27-Jun-19	ABDALLA SIMBA	143,200.00	5-Jul-19
27-Jun-19	ABDALLAH AHMED BARGHASH	4,500.00	3-Jul-19
27-Jun-19	ABDALLAH AHMED BARGHASH	25,500.00	3-Jul-19
27-Jun-19	ABDALLAH AHMED BARGHASH	29,520.00	3-Jul-19
27-Jun-19	ABDALLAH AHMED BARGHASH	147,000.00	5-Jul-19
27-Jun-19	ABDI RABA FARAJ	8,400.00	4-Jul-19
27-Jun-19	ABDUKADIR MOHAMED ZUBEIR	810	3-Jul-19
27-Jun-19	ABDULFATAH ALI KASSIM	20,000.00	2-Jul-19
27-Jun-19	ABDULFATAH ALI KASSIM	28,000.00	3-Jul-19
27-Jun-19	ABDULFATAH ALI KASSIM	68,000.00	3-Jul-19
27-Jun-19	ABDULKADIR MUSTAFA YASIN	6,000.00	2-Jul-19
27-Jun-19	ABDULKADIR MUSTAFA YASIN	6,000.00	2-Jul-19
27-Jun-19	Abdull Fadhil Abdullrahman	6,500.00	3-Jul-19
27-Jun-19	Abdull Fadhil Abdullrahman	29,700.00	3-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	860	2-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	25,400.00	2-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	28,800.00	2-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	29,500.00	2-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	30,000.00	2-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	45,000.00	2-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	138,000.00	2-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	149,000.00	2-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	4,900.00	3-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	5,800.00	3-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	9,400.00	3-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	10,000.00	3-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	11,700.00	3-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	14,700.00	3-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	15,200.00	3-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	18,000.00	3-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	19,050.00	4-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	22,500.00	4-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	29,650.00	4-Jul-19

27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	16,500.00	5-Jul-19
27-Jun-19	ABDULRAHMAN ABDALLA ABDULRAHMAN	16,500.00	5-Jul-19
27-Jun-19	ABDULRAHMAN SAID MOHAMED	6,300.00	3-Jul-19
27-Jun-19	ABDULRAHMAN SAID MOHAMED	11,200.00	3-Jul-19
27-Jun-19	ABDULRAHMAN SAID MOHAMED	12,600.00	3-Jul-19
27-Jun-19	ABDULRAHMAN SAID MOHAMED	12,600.00	3-Jul-19
27-Jun-19	ABUBAKAR BAKARI OMAR	23,200.00	3-Jul-19
27-Jun-19	ABUBAKAR BAKARI OMAR	113,900.00	3-Jul-19
27-Jun-19	ABUBAKAR MOHAMED BADAWY	30,000.00	2-Jul-19
27-Jun-19	ABUBAKAR MOHAMED BADAWY	63,000.00	2-Jul-19
27-Jun-19	ABUZAHI GENERAL SUPPLY	407,521.55	3-Jul-19
27-Jun-19	Withholding Tax	22,228.45	2-Jul-19
27-Jun-19	ADAM MUSA	34,500.00	2-Jul-19
27-Jun-19	ADEQUATE BOOKSTORE AND PROFESSIONAL	654,185.15	3-Jul-19
27-Jun-19	Withholding Tax	35,682.85	2-Jul-19
27-Jun-19	ADEQUATE BOOKSTORE AND PROFESSIONAL	1,212,055.85	3-Jul-19
27-Jun-19	Withholding Tax	66,112.15	2-Jul-19
27-Jun-19	AFYA SACCO FOSA NAIROBI	24,664.10	3-Jul-19
27-Jun-19	AHMED FARAH OLOW	43,600.00	2-Jul-19
27-Jun-19	AHMED SULEIMAN ALI	46,000.00	2-Jul-19
27-Jun-19	AHMED SULEIMAN ALI	10,000.00	3-Jul-19
27-Jun-19	AHMED SULEIMAN ALI	16,000.00	3-Jul-19
27-Jun-19	AHMED SULEIMAN ALI	468,600.00	3-Jul-19
27-Jun-19	AHMED TWALIB ALI	8,000.00	2-Jul-19
27-Jun-19	AHMED TWALIB ALI	20,000.00	2-Jul-19
27-Jun-19	AHMED TWALIB ALI	9,900.00	3-Jul-19
27-Jun-19	AHMED TWALIB ALI	10,000.00	3-Jul-19
27-Jun-19	AHMED TWALIB ALI	11,040.00	3-Jul-19
27-Jun-19	AHMED TWALIB ALI	14,400.00	3-Jul-19
27-Jun-19	AHMED TWALIB ALI	17,100.00	3-Jul-19
27-Jun-19	AHMED TWALIB ALI	21,240.00	3-Jul-19
27-Jun-19	AHMED TWALIB ALI	36,000.00	3-Jul-19
27-Jun-19	AHMED TWALIB ALI	15,000.00	4-Jul-19
27-Jun-19	AHMED TWALIB ALI	23,650.00	4-Jul-19
27-Jun-19	ALBERT MBOGO MWANIKI	25,700.00	4-Jul-19
27-Jun-19	ALBERT MUCANGI KARIUKI	13,200.00	2-Jul-19
27-Jun-19	ALBERT MUCANGI KARIUKI	17,000.00	3-Jul-19
27-Jun-19	ALBERT MUCANGI KARIUKI	30,000.00	3-Jul-19
27-Jun-19	ALBERT MUCANGI KARIUKI	34,000.00	3-Jul-19
27-Jun-19	ALBERT MUCANGI KARIUKI	12,000.00	4-Jul-19
27-Jun-19	ALBERT MUCANGI KARIUKI	17,000.00	4-Jul-19
27-Jun-19	ALEX KATANA JIMBI	33,060.00	4-Jul-19
27-Jun-19	ALEX KATANA JIMBI	87,000.00	2-Jul-19
27-Jun-19	ALI ATHMAN MOHAMED	111,600.00	3-Jul-19
27-Jun-19	ALI ATHMAN MOHAMED	17,000.00	3-Jul-19
27-Jun-19	ALI GHALIB MOHAMED	53,000.00	3-Jul-19
27-Jun-19	ALI MOHAMED FANI HABIB	85,000.00	3-Jul-19
27-Jun-19	ALI OMAR KALE	153,200.00	3-Jul-19
27-Jun-19	ALI OMAR KALE	12,750.00	3-Jul-19
27-Jun-19	ALI OMAR KALE	82,000.00	3-Jul-19
27-Jun-19	AL-RAIDY STORES	27,400.00	4-Jul-19
27-Jun-19	ALWY FADHLOON NOOR	315,300.00	4-Jul-19
27-Jun-19	ALWY FADHLOON NOOR	38,700.00	5-Jul-19
27-Jun-19	ALWY FADHLOON NOOR	87,000.00	5-Jul-19
27-Jun-19	AMINA GOBU	252,000.00	5-Jul-19
		42,000.00	3-Jul-19

27-Jun-19	AMINA GOBU	147,000.00	3-Jul-19
27-Jun-19	AMINA GOBU	105,000.00	5-Jul-19
27-Jun-19	AMINA GOBU	170,000.00	5-Jul-19
27-Jun-19	AMINA MOHAMED ALI	34,600.00	2-Jul-19
27-Jun-19	AMINA MOHAMED ALI	49,410.00	2-Jul-19
27-Jun-19	AMIR GHALIB ABDALLA	40,500.00	2-Jul-19
27-Jun-19	AMIR GHALIB ABDALLA	95,200.00	2-Jul-19
27-Jun-19	AMIR GHALIB ABDALLA	100,900.00	2-Jul-19
27-Jun-19	AMIR GHALIB ABDALLA	46,000.00	3-Jul-19
27-Jun-19	AMIR GHALIB ABDALLA	46,800.00	3-Jul-19
27-Jun-19	AMIR GHALIB ABDALLA	127,000.00	3-Jul-19
27-Jun-19	AMOS OKOTH OKELLO	34,000.00	3-Jul-19
27-Jun-19	AMOS OKOTH OKELLO	42,000.00	3-Jul-19
27-Jun-19	AMOS OKOTH OKELLO	17,000.00	4-Jul-19
27-Jun-19	ANDREW WAWERU MUCHIRA	40	3-Jul-19
27-Jun-19	ANN GATHONI RUCHAGO	63,000.00	2-Jul-19
27-Jun-19	ANN GATHONI RUCHAGO	46,600.00	3-Jul-19
27-Jun-19	ANN GATHONI RUCHAGO	49,400.00	3-Jul-19
27-Jun-19	ANN GATHONI RUCHAGO	51,600.00	3-Jul-19
27-Jun-19	ANN GATHONI RUCHAGO	61,700.00	3-Jul-19
27-Jun-19	ANN NKIROTE NTONG'ONDU	6,300.00	3-Jul-19
27-Jun-19	ANTHONY PETER MBUTHIA	44,330.00	3-Jul-19
27-Jun-19	ARAFAT SAID AROI	82,200.00	3-Jul-19
27-Jun-19	ASIYA ABDALLA SAID	33,600.00	2-Jul-19
27-Jun-19	ASIYA BAKARI JABU	210	3-Jul-19
27-Jun-19	ATHMAN BADI SULEIMAN	6,300.00	3-Jul-19
27-Jun-19	ATHMAN BADI SULEIMAN	11,000.00	3-Jul-19
27-Jun-19	ATHMAN BADI SULEIMAN	11,000.00	3-Jul-19
27-Jun-19	ATHMAN MOHAMED DUMILA	16,200.00	3-Jul-19
27-Jun-19	ATHMAN MOHAMED DUMILA	25,530.00	3-Jul-19
27-Jun-19	ATHMAN MOHAMED DUMILA	29,600.00	3-Jul-19
27-Jun-19	ATHMAN MOHAMED DUMILA	34,000.00	3-Jul-19
27-Jun-19	ATHMAN MOHAMED DUMILA	84,000.00	3-Jul-19
27-Jun-19	ATHMAN MOHAMED DUMILA	35,440.00	4-Jul-19
27-Jun-19	ATHMAN SHEIKHUNA OMAR	15,300.00	3-Jul-19
27-Jun-19	BAKARI DIRIVO HIRIBAE	1,200.00	3-Jul-19
27-Jun-19	BAKARI DIRIVO HIRIBAE	2,665.00	3-Jul-19
27-Jun-19	BAKARI DIRIVO HIRIBAE	4,750.00	3-Jul-19
27-Jun-19	BAKARI DIRIVO HIRIBAE	24,360.00	3-Jul-19
27-Jun-19	BARCLAYS BANK KENYA LIMITED	223,904.00	3-Jul-19
27-Jun-19	BARGONI SISPENSARY	10,600.00	4-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	27,000.00	2-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	27,000.00	2-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	30,000.00	2-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	30,000.00	2-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	30,000.00	2-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	30,000.00	2-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	30,000.00	2-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	30,000.00	2-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	37,000.00	2-Jul-19
27-Jun-19	BARKE ABDULAZIZ ABDALLA	35,000.00	5-Jul-19
27-Jun-19	BENARD MATHENGE NJENGA	41,000.00	3-Jul-19
27-Jun-19	BENARD MATHENGE NJENGA	42,000.00	3-Jul-19
27-Jun-19	BENSON CHARO KAZUNGU	3,500.00	2-Jul-19
27-Jun-19	BIDAN WAINAINA MACHARIA	14,000.00	3-Jul-19
27-Jun-19	BIDAN WAINAINA MACHARIA	14,500.00	3-Jul-19

27-Jun-19	BIDAN WAINAINA MACHARIA	14,800.00	4-Jul-19
27-Jun-19	BILAMIN ENTERPRISES	519,420.00	3-Jul-19
27-Jun-19	BILAMIN ENTERPRISES	668,534.50	3-Jul-19
27-Jun-19	Withholding Tax	36,465.50	2-Jul-19
27-Jun-19	BILL GILBERT JUMLAI	100,000.00	4-Jul-19
27-Jun-19	BUNU ABDULRAZAK MOHAMED	63,800.00	2-Jul-19
27-Jun-19	BUNU ABDULRAZAK MOHAMED	201,600.00	2-Jul-19
27-Jun-19	BUNU HAJI AHMAD	100	3-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	379,272.40	3-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	30,232.80	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	90,418.50	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	91,342.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	97,720.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	104,325.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	106,175.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	114,600.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	114,700.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	121,560.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	121,985.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	123,520.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	131,840.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	132,600.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	146,740.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	154,109.80	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	170,000.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	223,195.95	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	237,320.15	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	241,116.80	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	256,431.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	262,404.60	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	264,595.70	4-Jul-19
27-Jun-19	Withholding Tax	337,775.85	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	18,424.15	3-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	339,301.30	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	342,739.10	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	356,433.55	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	363,554.65	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	393,167.60	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	681,750.00	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	954,836.15	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	1,084,808.40	4-Jul-19
27-Jun-19	CENTRAL FUELS AND LUBRICANTS	1,348,380.00	4-Jul-19
27-Jun-19	CHARITY WANGUI NJOKI	40,630.00	3-Jul-19
27-Jun-19	CHARLES MATHENGE GICHOHI	300	3-Jul-19
27-Jun-19	CHARLES MATHENGE GICHOHI	2,600.00	3-Jul-19
27-Jun-19	CHARLES MATHENGE GICHOHI	5,000.00	3-Jul-19
27-Jun-19	CHARLES MATHENGE GICHOHI	5,000.00	3-Jul-19
27-Jun-19	CHARLES MATHENGE GICHOHI	28,000.00	3-Jul-19
27-Jun-19	CHARLES MATHENGE GICHOHI	104,600.00	3-Jul-19
27-Jun-19	CHARLES MATHENGE GICHOHI	172,200.00	3-Jul-19
27-Jun-19	CHIMWANA KHALFAN TSUMO	11,500.00	3-Jul-19
27-Jun-19	CHRISTINE NDUNGE KILONZO	17,000.00	2-Jul-19
27-Jun-19	CO-OPERATIVE BANK OF KENYA	7,777.00	3-Jul-19
27-Jun-19	CO-OPERATIVE BANK OF KENYA	23,400.00	3-Jul-19
27-Jun-19	CRISPIN SWAKA LADO	8,000.00	2-Jul-19
27-Jun-19	CRISPIN SWAKA LADO	31,500.00	2-Jul-19

27-Jun-19	CRISPIN SWAKA LADO	76,000.00	3-Jul-19
27-Jun-19	DAMUNYU GENERAL SUPPLY	5,956,800.00	4-Jul-19
27-Jun-19	DANIEL MUCHINA MWANGI	60,700.00	3-Jul-19
27-Jun-19	DAVID KASSIM	12,000.00	3-Jul-19
27-Jun-19	DAVID KASSIM	19,800.00	3-Jul-19
27-Jun-19	DAVID KASSIM	24,000.00	3-Jul-19
27-Jun-19	DAVID KASSIM	24,750.00	3-Jul-19
27-Jun-19	DAVID KASSIM	25,200.00	3-Jul-19
27-Jun-19	DAVID KASSIM	27,000.00	3-Jul-19
27-Jun-19	DAVID KASSIM	27,400.00	3-Jul-19
27-Jun-19	DAVID KASSIM	28,500.00	3-Jul-19
27-Jun-19	DAVID KASSIM	28,500.00	3-Jul-19
27-Jun-19	DAVID KASSIM	28,700.00	3-Jul-19
27-Jun-19	DAVID KASSIM	29,200.00	3-Jul-19
27-Jun-19	DAVID KASSIM	29,500.00	3-Jul-19
27-Jun-19	DAVID KASSIM	29,800.00	3-Jul-19
27-Jun-19	DAVID KASSIM	29,900.00	3-Jul-19
27-Jun-19	DAVID KASSIM	30,000.00	3-Jul-19
27-Jun-19	DAVID KASSIM	30,000.00	3-Jul-19
27-Jun-19	DAVID KASSIM	39,800.00	3-Jul-19
27-Jun-19	DAVID KASSIM	82,976.00	3-Jul-19
27-Jun-19	DAVID KASSIM	102,500.00	3-Jul-19
27-Jun-19	DAVID KASSIM	130,500.00	5-Jul-19
27-Jun-19	DAVID NJENGA GITAU	179,200.00	5-Jul-19
27-Jun-19	DAVIS AND SHIRTLIFF LIMITED	2,150.00	2-Jul-19
27-Jun-19	Withholding Tax	235,620.00	2-Jul-19
27-Jun-19	DAVKENN INVESTMENTS LIMITED	12,852.00	1-Jul-19
27-Jun-19	DIAMOND TRUST BANK KENYA LIMITED	565,468.00	3-Jul-19
27-Jun-19	DIAMOND TRUST BANK KENYA LIMITED	34,300.00	3-Jul-19
27-Jun-19	DIDE WARIDE DISPENSARY	9,400.00	4-Jul-19
27-Jun-19	DOMINIC MAINA MWANGI	47,700.00	4-Jul-19
27-Jun-19	DONALD MWENDWA NZAU	19,770.00	3-Jul-19
27-Jun-19	DONALD MWENDWA NZAU	41,500.00	3-Jul-19
27-Jun-19	DUNCAN MWANDAGHA MWAKIWALO	58,800.00	3-Jul-19
27-Jun-19	DUNCAN MWANDAGHA MWAKIWALO	4,000.00	3-Jul-19
27-Jun-19	EDHE ENTERPRISES COMPANY LIMITED	39,200.00	3-Jul-19
27-Jun-19	EDWARD MIGWI KAGUORE	161,206.90	3-Jul-19
27-Jun-19	ELIJAH NJUGUNA KARIUKI	4,000.00	3-Jul-19
27-Jun-19	EMMANUEL MAE KARISA	75,000.00	2-Jul-19
27-Jun-19	EMU-INYA ENTERPRISES LIMITED	13,700.00	3-Jul-19
27-Jun-19	EQUITY BANK LIMITED	8,359.00	3-Jul-19
27-Jun-19	EQUITY BANK LIMITED	300,000.00	2-Jul-19
27-Jun-19	EQUITY BANK LIMITED	14,572.90	3-Jul-19
27-Jun-19	EQUITY BANK LIMITED	23,400.00	3-Jul-19
27-Jun-19	EQUITY BANK LIMITED	51,647.70	3-Jul-19
27-Jun-19	EQUITY BANK LIMITED	68,600.00	3-Jul-19
27-Jun-19	EQUITY BANK LIMITED	2,203,640.65	3-Jul-19
27-Jun-19	EQUITY BANK LIMITED	65,800.00	4-Jul-19
27-Jun-19	EQUITY BANK LIMITED	22,600.00	5-Jul-19
27-Jun-19	EVANSON KATHURI	449,973.00	5-Jul-19
27-Jun-19	EVANSON KATHURI	17,000.00	3-Jul-19
27-Jun-19	EVANSON KATHURI	30,000.00	3-Jul-19
27-Jun-19	EVANSON KATHURI	45,250.00	3-Jul-19
27-Jun-19	FADHIL MAMUNI ALI	84,000.00	3-Jul-19
27-Jun-19	FADHIL MAMUNI ALI	10,000.00	3-Jul-19
		24,420.00	3-Jul-19

27-Jun-19	FAHIMA ARAPHAT	20,636.00	3-Jul-19
27-Jun-19	FAHIMA ARAPHAT	5,000.00	4-Jul-19
27-Jun-19	FAHIMA ARAPHAT	239,700.00	5-Jul-19
27-Jun-19	FAHIMA ARAPHAT	435,000.00	5-Jul-19
27-Jun-19	FAHIMA ARAPHAT	500,000.00	5-Jul-19
27-Jun-19	FAITH SONGORO MKYAGAWA	11,200.00	3-Jul-19
27-Jun-19	FAIZ BOOKSHOP	15,077.60	3-Jul-19
27-Jun-19	Withholding Tax	822.40	2-Jul-19
27-Jun-19	FAIZA SHEE SHALLY	19,800.00	3-Jul-19
27-Jun-19	FAIZA SHEE SHALLY	26,000.00	3-Jul-19
27-Jun-19	FAIZA SHEE SHALLY	30,000.00	3-Jul-19
27-Jun-19	farida abdullahi hassan	21,800.00	2-Jul-19
27-Jun-19	farida abdullahi hassan	6,250.00	3-Jul-19
27-Jun-19	FARTUN ABDULNASSIR ABDI	4,900.00	3-Jul-19
27-Jun-19	FARTUN ABDULNASSIR ABDI	8,500.00	3-Jul-19
27-Jun-19	FARTUN ABDULNASSIR ABDI	60,700.00	3-Jul-19
27-Jun-19	FATMA ABDUREHMAN	22,400.00	3-Jul-19
27-Jun-19	FATMA AHMED OMAR	34,600.00	2-Jul-19
27-Jun-19	FATMA HAJI FUMO	18,600.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	1,750.00	2-Jul-19
27-Jun-19	FATMA HASSAN AHMED	6,500.00	2-Jul-19
27-Jun-19	FATMA HASSAN AHMED	27,000.00	2-Jul-19
27-Jun-19	FATMA HASSAN AHMED	28,000.00	2-Jul-19
27-Jun-19	FATMA HASSAN AHMED	28,500.00	2-Jul-19
27-Jun-19	FATMA HASSAN AHMED	43,000.00	2-Jul-19
27-Jun-19	FATMA HASSAN AHMED	300	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	500	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	850	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	1,000.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	1,200.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	3,700.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	4,500.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	9,800.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	9,805.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	13,000.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	17,000.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	20,000.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	21,995.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	30,000.00	3-Jul-19
27-Jun-19	FATMA HASSAN AHMED	30,000.00	3-Jul-19
27-Jun-19	FATMA SAID ABDALLA	30,980.00	3-Jul-19
27-Jun-19	FATMA SAID ABDALLA	53,600.00	2-Jul-19
27-Jun-19	FATMA SAID ABDALLA	36,880.00	3-Jul-19
27-Jun-19	FATMA SAID KOMBO	113,450.00	3-Jul-19
27-Jun-19	FATMA SAID KOMBO	1,000.00	3-Jul-19
27-Jun-19	FATMA SAID KOMBO	13,500.00	3-Jul-19
27-Jun-19	FATMORASHID ENTERPRISES	100,000.00	3-Jul-19
27-Jun-19	Withholding Tax	91,034.50	2-Jul-19
27-Jun-19	FATMORASHID ENTERPRISES	4,965.50	2-Jul-19
27-Jun-19	Withholding Tax	227,586.20	2-Jul-19
27-Jun-19	FATUMA ALI ADI	12,413.80	1-Jul-19
27-Jun-19	FAULU KENYA	67,800.00	5-Jul-19
27-Jun-19	FAUZ ALI MAHMOUD	45,695.00	3-Jul-19
27-Jun-19	FELICIAN KIPRUTO MARU	228,500.00	3-Jul-19
27-Jun-19	FELICIAN KIPRUTO MARU	2,500.00	3-Jul-19
		207,900.00	3-Jul-19

27-Jun-19	FIDELIS WAMBUI MURIITHI	21,000.00	4-Jul-19
27-Jun-19	FRANCIS BARNABAS MZUNGU MWACHIREMBE	6,150.00	2-Jul-19
27-Jun-19	FUAD SHEYUMBE MWENYE	20,500.00	3-Jul-19
27-Jun-19	GB SECURITY SERVICES LIMITED	91,034.50	3-Jul-19
27-Jun-19	Withholding Tax	4,965.50	2-Jul-19
27-Jun-19	GB SECURITY SERVICES LIMITED	91,034.50	3-Jul-19
27-Jun-19	Withholding Tax	4,965.50	2-Jul-19
27-Jun-19	GB SECURITY SERVICES LIMITED	91,034.50	3-Jul-19
27-Jun-19	Withholding Tax	4,965.50	2-Jul-19
27-Jun-19	GB SECURITY SERVICES LIMITED	91,034.50	3-Jul-19
27-Jun-19	Withholding Tax	4,965.50	2-Jul-19
27-Jun-19	GB SECURITY SERVICES LIMITED	91,034.50	4-Jul-19
27-Jun-19	Withholding Tax	4,965.50	3-Jul-19
27-Jun-19	GB SECURITY SERVICES LIMITED	30,344.85	5-Jul-19
27-Jun-19	Withholding Tax	1,655.15	4-Jul-19
27-Jun-19	GB SECURITY SERVICES LIMITED	30,344.85	5-Jul-19
27-Jun-19		1,655.15	4-Jul-19
27-Jun-19	GB SECURITY SERVICES LIMITED	121,379.30	9-Jul-19
27-Jun-19	Withholding Tax		
27-Jun-19	GB SECURITY SERVICES LIMITED	121,379.30	8-Jul-19
27-Jun-19	Withholding Tax	6,620.70	8-Jul-19
27-Jun-19	GEORGE KIAGE ONDIEKI	121,379.30	8-Jul-19
27-Jun-19	GEORGE KIAGE ONDIEKI	6,620.70	8-Jul-19
27-Jun-19	GEORGE KIAGE ONDIEKI	6,000.00	3-Jul-19
27-Jun-19	GHAZAL MOHAMED HERI	7,200.00	3-Jul-19
27-Jun-19	GRANDFORD MUTIE KISEE	8,800.00	3-Jul-19
27-Jun-19	GRANDFORD MUTIE KISEE	3,500.00	2-Jul-19
27-Jun-19	GRAVITY SECURITY SERVICES LIMITED	1,000.00	3-Jul-19
27-Jun-19	Withholding Tax	9,305.00	4-Jul-19
27-Jun-19	GRAVITY SECURITY SERVICES LIMITED	30,344.85	3-Jul-19
27-Jun-19	Withholding Tax	1,655.15	2-Jul-19
27-Jun-19	GRAVITY SECURITY SERVICES LIMITED	60,689.65	3-Jul-19
27-Jun-19	Withholding Tax	3,310.35	1-Jul-19
27-Jun-19	GRAVITY SECURITY SERVICES LIMITED	60,689.65	3-Jul-19
27-Jun-19	Withholding Tax	3,310.35	2-Jul-19
27-Jun-19	GRAVITY SECURITY SERVICES LIMITED	60,689.65	3-Jul-19
27-Jun-19	Withholding Tax	3,310.35	2-Jul-19
27-Jun-19	GULF AFRICAN BANK	91,034.50	3-Jul-19
27-Jun-19	GULF AFRICAN BANK	4,965.50	1-Jul-19
27-Jun-19	GULF AFRICAN BANK	14,172.90	2-Jul-19
27-Jun-19	HAJJ MAHMOUD SALIM	14,172.90	2-Jul-19
27-Jun-19	HAMID FUAD FEISAL	1,945,589.60	3-Jul-19
27-Jun-19	HAMID FUAD FEISAL	29,000.00	3-Jul-19
27-Jun-19	HAMISI HASSAN MAPENGO	23,200.00	3-Jul-19
27-Jun-19	HASSAN SALIM HUSNA	9,500.00	4-Jul-19
27-Jun-19	HINDI GK PRISON DISPENSARY	36,000.00	2-Jul-19
27-Jun-19	HINDI MAGOGONI DISPENSARY	5,250.00	3-Jul-19
27-Jun-19	HINDI MAGOGONI WATER USERS ASSOCIAT	24,500.00	4-Jul-19
27-Jun-19	HUSNA ABDALLA AHMED	190,200.00	4-Jul-19
27-Jun-19	HUSNA ABDALLA AHMED	144,000.00	3-Jul-19
27-Jun-19	HUSSEIN ABDI ROBA	7,000.00	2-Jul-19
27-Jun-19	HUSSEIN ABDI ROBA	7,000.00	2-Jul-19
27-Jun-19	IMILAN ENTERPRISE	650	3-Jul-19
27-Jun-19	Withholding Tax	15,040.00	3-Jul-19
		1,222,367.40	3-Jul-19
		66,674.60	2-Jul-19

27-Jun-19	INSTITUTE OF CERTIFIED PUBLIC ACCOU	70,000.00	3-Jul-19
27-Jun-19	ISMAEL ZAMDIN MWINYI	4,900.00	2-Jul-19
27-Jun-19	ISMAEL ZAMDIN MWINYI	6,350.00	2-Jul-19
27-Jun-19	ISMAEL ZAMDIN MWINYI	7,500.00	2-Jul-19
27-Jun-19	ISMAEL ZAMDIN MWINYI	7,530.00	2-Jul-19
27-Jun-19	ISMAEL ZAMDIN MWINYI	9,450.00	2-Jul-19
27-Jun-19	IZWE LOANS KENYA LIMITED	30,248.00	3-Jul-19
27-Jun-19	JAMAL MOHAMAD FUMO	15,300.00	3-Jul-19
27-Jun-19	JAMAL MOHAMAD FUMO	24,000.00	3-Jul-19
27-Jun-19	JAMAL MOHAMAD FUMO	58,800.00	3-Jul-19
27-Jun-19	JAMAL MOHAMAD FUMO	81,400.00	3-Jul-19
27-Jun-19	JAMILA ABDALLAH MITSANZE	10,000.00	3-Jul-19
27-Jun-19	JAMILA ABDALLAH MITSANZE	37,085.00	3-Jul-19
27-Jun-19	JANE MBAIRE MBUNO	19,354.50	3-Jul-19
27-Jun-19	JANE MBAIRE MBUNO	19,354.50	3-Jul-19
27-Jun-19	JANE MBAIRE MBUNO	20,815.00	3-Jul-19
27-Jun-19	JANE WANGARE CHEGE	24,300.00	3-Jul-19
27-Jun-19	JANRUFY UNIVERSAL TRADERS	19,913.80	3-Jul-19
27-Jun-19	Withholding Tax	1,086.20	5-Jul-19
27-Jun-19	JANRUFY UNIVERSAL TRADERS	19,913.80	4-Jul-19
27-Jun-19	Withholding Tax	1,086.20	5-Jul-19
27-Jun-19	JAROWACHU GENERAL SUPPLIERS	122,327.60	4-Jul-19
27-Jun-19	JENNIFER WAITHERA KABORA	150	3-Jul-19
27-Jun-19	JENNIFER WAITHERA KABORA	17,000.00	3-Jul-19
27-Jun-19	JIBLI ABUBAKAR YUNUS	17,000.00	3-Jul-19
27-Jun-19	JOHN MBURU KIMANI	101,844.00	3-Jul-19
27-Jun-19	JOHN MUNGAI NGUGI	4,500.00	3-Jul-19
27-Jun-19	JOHN MUNGAI NGUGI	39,200.00	2-Jul-19
27-Jun-19	JOHN MUNGAI NGUGI	72,900.00	2-Jul-19
27-Jun-19	JOHN MUNGAI NGUGI	5,400.00	2-Jul-19
27-Jun-19	JOHNKA ENTERPRISES	17,000.00	3-Jul-19
27-Jun-19	Withholding Tax	11,853.45	3-Jul-19
27-Jun-19	JOHNKA ENTERPRISES	646.55	2-Jul-19
27-Jun-19	Withholding Tax	121,231.40	1-Jul-19
27-Jun-19	JOSEPH KANYI NDIRITU	6,612.60	3-Jul-19
27-Jun-19	JOSEPH KANYI NDIRITU	11,200.00	2-Jul-19
27-Jun-19	JOSEPH KANYI NDIRITU	11,200.00	2-Jul-19
27-Jun-19	JOSEPH MWAMBURI MWAWUGHANGA	11,200.00	2-Jul-19
27-Jun-19	JOSEPH MWAMBURI MWAWUGHANGA	28,000.00	3-Jul-19
27-Jun-19	JOSEPH MWAMBURI MWAWUGHANGA	28,100.00	3-Jul-19
27-Jun-19	JOSEPH MWAMBURI MWAWUGHANGA	30,000.00	3-Jul-19
27-Jun-19	JOSEPH MWAMBURI MWAWUGHANGA	30,000.00	3-Jul-19
27-Jun-19	JOSEPH MWAMBURI MWAWUGHANGA	51,200.00	3-Jul-19
27-Jun-19	JOSEPH NG'ANG'A KURIA	130,500.00	3-Jul-19
27-Jun-19	JOSEPH NG'ANG'A KURIA	79,400.00	3-Jul-19
27-Jun-19	JOSEPH NG'ANG'A KURIA	156,200.00	5-Jul-19
27-Jun-19	JOSEPH NG'ANG'A KURIA	28,600.00	5-Jul-19
27-Jun-19	JOSEPH NG'ANG'A KURIA	29,100.00	8-Jul-19
27-Jun-19	JOSEPH NG'ANG'A KURIA	29,350.00	8-Jul-19
27-Jun-19	JOYCE WANJIKU MURIMI	26,500.00	8-Jul-19
27-Jun-19	JUBILEE INSURANCE COMPANY OF KENYA	36,000.00	9-Jul-19
27-Jun-19	JUDIS SINANGE KIYONDI	246,276.00	4-Jul-19
27-Jun-19	JULIUS MATUSIA OKINDO	6,300.00	3-Jul-19
27-Jun-19	JUSTUS MATOKE NYACHOKE	52,400.00	3-Jul-19
27-Jun-19	KAREEM GEN ENTERPRISES	6,300.00	3-Jul-19
		1,223,275.85	3-Jul-19
			2-Jul-19

27-Jun-19	KASSIM ATHMAN HASSAN	20,000.00	3-Jul-19
27-Jun-19	KASSIM ATHMAN HASSAN	65,600.00	5-Jul-19
27-Jun-19	KATSAKA KAIRU DISPENSARY	11,100.00	4-Jul-19
27-Jun-19	KENNETH MUTUMA MAGAJU	18,900.00	3-Jul-19
27-Jun-19	KENNETH OCHOLA OTIENO	1,100.00	3-Jul-19
27-Jun-19	KENYA ANIMAL GENETIC RESOURCES CENT	201,500.00	5-Jul-19
27-Jun-19	KENYA COMMERCIAL BANK	14,172.90	2-Jul-19
27-Jun-19	KENYA COMMERCIAL BANK	40,000.00	2-Jul-19
27-Jun-19	KENYA COMMERCIAL BANK	40,000.00	2-Jul-19
27-Jun-19	KENYA COMMERCIAL BANK	22,600.00	3-Jul-19
27-Jun-19	KENYA COMMERCIAL BANK	70,200.00	3-Jul-19
27-Jun-19	KENYA COMMERCIAL BANK	137,200.00	3-Jul-19
27-Jun-19	KENYA COMMERCIAL BANK	4,015,667.75	3-Jul-19
27-Jun-19	KENYA COMMERCIAL BANK	75,200.00	4-Jul-19
27-Jun-19	KENYA COMMERCIAL BANK	22,600.00	5-Jul-19
27-Jun-19	KENYA INSTITUTE OF HIGHWAYS AND BUI	111,839.00	5-Jul-19
27-Jun-19	KENYA POWER AND LIGHTING COMPANY	58,240.00	3-Jul-19
27-Jun-19	KENYA POWER AND LIGHTING COMPANY	75,033.00	2-Jul-19
27-Jun-19	KENYA POWER AND LIGHTING COMPANY	291,651.00	2-Jul-19
27-Jun-19	KENYA POWER AND LIGHTING COMPANY	817,788.00	2-Jul-19
27-Jun-19	KENYA POWER AND LIGHTING COMPANY	1,062,103.00	2-Jul-19
27-Jun-19	KENYA POWER AND LIGHTING COMPANY	8,000.00	3-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT LOWER KA	565,100.00	3-Jul-19
27-Jun-19	Withholding Tax	103,950.00	3-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MATUGA	5,670.00	2-Jul-19
27-Jun-19	Withholding Tax	104,310.35	3-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MOMBASA	5,689.65	2-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MOMBASA	38,348.30	3-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MOMBASA	54,051.70	3-Jul-19
27-Jun-19	Withholding Tax	57,200.00	3-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MOMBASA	3,120.00	2-Jul-19
27-Jun-19	Withholding Tax	114,400.00	
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MOMBASA	6,240.00	2-Jul-19
27-Jun-19	Withholding Tax	129,580.00	3-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MOMBASA	7,068.00	2-Jul-19
27-Jun-19	Withholding Tax	129,580.00	3-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MOMBASA	7,068.00	2-Jul-19
27-Jun-19	Withholding Tax	61,600.00	5-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MOMBASA	3,360.00	4-Jul-19
27-Jun-19	Withholding Tax	114,400.00	5-Jul-19
27-Jun-19	KENYA SCHOOL OF GOVERNMENT MOMBASA	6,240.00	4-Jul-19
27-Jun-19	KENYATTA UNIVERSITY	114,400.00	5-Jul-19
27-Jun-19	KHADIJA ABDULAZIZ ABDALLA	145,500.00	5-Jul-19
27-Jun-19	KHADIJA ABDULAZIZ ABDALLA	85,000.00	3-Jul-19
27-Jun-19	KHAIRUNISAI AHMED SHEE	105,000.00	3-Jul-19
27-Jun-19	KHAIRUNISAI AHMED SHEE	17,350.00	3-Jul-19
27-Jun-19	KHALIFA BWANAMAKA KHALIFA	27,500.00	3-Jul-19
27-Jun-19	KIPUNGANI DISPENSARY	2,700.00	3-Jul-19
27-Jun-19	KIUNGA HEALTH CENTRE	10,400.00	4-Jul-19
27-Jun-19	KIWAYU DISPENSARY	93,900.00	4-Jul-19
27-Jun-19	KIZINGITINI DISPENSARY	8,100.00	4-Jul-19
27-Jun-19	Kwalito Ventures	93,500.00	4-Jul-19
27-Jun-19	Withholding Tax	367,779.30	5-Jul-19
27-Jun-19	LAKE KENYATTA WATER USERS ASSOCIATI	20,060.70	4-Jul-19
27-Jun-19	LALI SHELALI MWENYEALI	13,708.00	3-Jul-19
		11,250.00	3-Jul-19

27-Jun-19	LAMU COUNTY EMERGENCY FUND	4,000,000.00	2-Jul-19
27-Jun-19	LAMU WATER AND SEWERAGE COMPANY LIM	41,070.00	2-Jul-19
27-Jun-19	LAMU WATER AND SEWERAGE COMPANY LIM	20,000.00	3-Jul-19
27-Jun-19	LAMU WATER AND SEWERAGE COMPANY LIM	50,000.00	3-Jul-19
27-Jun-19	LENNOX CHENGO KATANA	6,000.00	3-Jul-19
27-Jun-19	LENNOX CHENGO KATANA	13,000.00	3-Jul-19
27-Jun-19	LENNOX CHENGO KATANA	3,700.00	4-Jul-19
27-Jun-19	LEXFORD INVESTIMENTS	19,913.80	5-Jul-19
27-Jun-19	Withholding Tax	1,086.20	4-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	40,430.20	3-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	40,430.20	3-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	40,430.20	3-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	925,595.85	3-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	40,430.20	4-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	76,703.30	5-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	104,119.70	5-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	110,381.70	5-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	110,381.70	5-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	145,011.80	5-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	171,076.60	5-Jul-19
27-Jun-19	LOCAL AUTHORITIES PENSION TRUST	178,901.00	5-Jul-19
27-Jun-19	MAHAMMOUD MOHAMMAD ALI	24,900.00	3-Jul-19
27-Jun-19	MAHAMUD HAMID OMAR	18,000.00	2-Jul-19
27-Jun-19	MAHAMUD HAMID OMAR	3,500.00	3-Jul-19
27-Jun-19	MAHAZI SALIM SALIM	12,750.00	3-Jul-19
27-Jun-19	MAISHA MASHA DISPENSARY	53,400.00	4-Jul-19
27-Jun-19	MAPENYA DISPENSARY	172,500.00	4-Jul-19
27-Jun-19	MARWAA GENERAL SUPPLIERS LIMITED	7,041,327.60	4-Jul-19
27-Jun-19	MARYAM ABDALLA MOHAMED	12,750.00	3-Jul-19
27-Jun-19	MASHRAB MUHDHAR SAGGAF	1,950.00	3-Jul-19
27-Jun-19	MASHRAB MUHDHAR SAGGAF	29,510.00	3-Jul-19
27-Jun-19	MATONDONI DISPENSARY	85,600.00	4-Jul-19
27-Jun-19	MBWAJUMWALI DISPENSARY	11,600.00	4-Jul-19
27-Jun-19	MICAH NG'ANGA GITHUKA	1,045.00	3-Jul-19
27-Jun-19	MICAH NG'ANGA GITHUKA	25,600.00	3-Jul-19
27-Jun-19	MICHAEL MUCOKI MUGO	600	2-Jul-19
27-Jun-19	MICHAEL MUCOKI MUGO	4,785.00	2-Jul-19
27-Jun-19	MICHAEL MUCOKI MUGO	9,700.00	2-Jul-19
27-Jun-19	MICHAEL MUCOKI MUGO	20,730.00	2-Jul-19
27-Jun-19	MICHAEL MUCOKI MUGO	22,500.00	2-Jul-19
27-Jun-19	MICHAEL MUCOKI MUGO	23,300.00	2-Jul-19
27-Jun-19	MICHAEL MUCOKI MUGO	27,700.00	2-Jul-19
27-Jun-19	MICHAEL MUCOKI MUGO	28,900.00	2-Jul-19
27-Jun-19	MICHAEL MUCOKI MUGO	29,350.00	2-Jul-19
27-Jun-19	MICHAEL NDELEKO MWAKITAWA	1,000.00	3-Jul-19
27-Jun-19	MICHAEL NDELEKO MWAKITAWA	8,400.00	5-Jul-19
27-Jun-19	MIRIAM KADHALA JILLO	2,950.00	2-Jul-19
27-Jun-19	MIRIAM KADHALA JILLO	22,360.00	2-Jul-19
27-Jun-19	MIRIAM KADHALA JILLO	28,000.00	2-Jul-19
27-Jun-19	MIRIAM KADHALA JILLO	530	3-Jul-19
27-Jun-19	MIRIAM KADHALA JILLO	5,030.00	3-Jul-19
27-Jun-19	MIRIAM KADHALA JILLO	29,000.00	3-Jul-19
27-Jun-19	MISSION FOR ESSENTIAL DRUGS AND SUP	12,405,168.00	2-Jul-19
27-Jun-19	MKOKONI DISPENSARY	18,800.00	4-Jul-19
27-Jun-19	MKUNUMBI DISPENSARY	78,600.00	4-Jul-19
27-Jun-19	MOA DISPENSARY	44,000.00	4-Jul-19

27-Jun-19	MOHAMED ABBAS ABUBAKAR	13,300.00	2-Jul-19
27-Jun-19	MOHAMED ABBAS ABUBAKAR	17,000.00	3-Jul-19
27-Jun-19	MOHAMED ABBAS ABUBAKAR	85,000.00	3-Jul-19
27-Jun-19	MOHAMED ABBAS ABUBAKAR	140,650.00	3-Jul-19
27-Jun-19	MOHAMED ABBAS ABUBAKAR	142,000.00	3-Jul-19
27-Jun-19	MOHAMED ABBAS ABUBAKAR	198,800.00	3-Jul-19
27-Jun-19	MOHAMED BAISHE ATHMAN	25,000.00	2-Jul-19
27-Jun-19	MOHAMED BAISHE ATHMAN	49,400.00	2-Jul-19
27-Jun-19	MOHAMED BAISHE ATHMAN	21,100.00	3-Jul-19
27-Jun-19	MOHAMED BAISHE ATHMAN	75,000.00	3-Jul-19
27-Jun-19	MOHAMED BUTE GALGALO	95,900.00	3-Jul-19
27-Jun-19	MOHAMED KASSIM SHEE	6,000.00	3-Jul-19
27-Jun-19	MOHAMED KASSIM SHEE	5,000.00	4-Jul-19
27-Jun-19	MOHAMED KASSIM SHEE	7,000.00	4-Jul-19
27-Jun-19	MOHAMED KASSIM SHEE	24,000.00	4-Jul-19
27-Jun-19	MOHAMED KASSIM SHEE	34,000.00	5-Jul-19
27-Jun-19	MOHAMED KHAMIS JEFWA	14,250.00	3-Jul-19
27-Jun-19	MOHAMED KHAMIS JEFWA	16,000.00	3-Jul-19
27-Jun-19	MOHAMED KHAMIS JEFWA	25,500.00	3-Jul-19
27-Jun-19	MOHAMED KHAMIS JEFWA	28,500.00	3-Jul-19
27-Jun-19	MOHAMED KOMBO BWANA	6,000.00	3-Jul-19
27-Jun-19	MOHAMED MAHMOUD SHAMBE	51,850.00	2-Jul-19
27-Jun-19	MOHAMED MAHMOUD SHAMBE	7,240.00	3-Jul-19
27-Jun-19	MOHAMED MAHMOUD SHAMBE	9,000.00	3-Jul-19
27-Jun-19	MOHAMED MAHMOUD SHAMBE	18,000.00	3-Jul-19
27-Jun-19	MOHAMED MAHMOUD SHAMBE	60,000.00	3-Jul-19
27-Jun-19	MOHAMED MAHMOUD SHAMBE	140,000.00	3-Jul-19
27-Jun-19	MOHAMED MAHMOUD SHAMBE	22,000.00	4-Jul-19
27-Jun-19	MOHAMED MAHMOUD SHAMBE	22,500.00	4-Jul-19
27-Jun-19	MOHAMED OMAR BAUSI	28,000.00	4-Jul-19
27-Jun-19	MOHAMED SHOSI ALI	278,900.00	5-Jul-19
27-Jun-19	MOHAMED SHOSI ALI	26,500.00	3-Jul-19
27-Jun-19	MOHAMED SWALEH MOHAMED	31,000.00	3-Jul-19
27-Jun-19	MOHAMED TWALIB TWALIB	18,000.00	3-Jul-19
27-Jun-19	MOKOWE HEALTH CENTRE	19,400.00	3-Jul-19
27-Jun-19	MONICA WANJIRU MBUGUA	74,100.00	4-Jul-19
27-Jun-19	MOSES KIRUI TOROITICH	25,000.00	3-Jul-19
27-Jun-19	MTANGAWANDA DISPENSARY	1,810.00	2-Jul-19
27-Jun-19	MUHAMARANI DISPENSARY	10,500.00	4-Jul-19
27-Jun-19	MUHAMMED ALI SHEE	112,000.00	4-Jul-19
27-Jun-19	MUHAMMED ALI SHEE	16,200.00	3-Jul-19
27-Jun-19	MUHAMMED ALI SHEE	85,000.00	3-Jul-19
27-Jun-19	MURUGU DALANO OMARA	85,000.00	3-Jul-19
27-Jun-19	MWADZOYA MWATUA	10,800.00	3-Jul-19
27-Jun-19	MWADZOYA MWATUA	720	3-Jul-19
27-Jun-19	MWADZOYA MWATUA	1,500.00	3-Jul-19
27-Jun-19	MWADZOYA MWATUA	1,500.00	3-Jul-19
27-Jun-19	MWAMASI INVESTMENT LIMITED	15,000.00	3-Jul-19
27-Jun-19	MWAMASI INVESTMENT LIMITED	66,000.00	2-Jul-19
27-Jun-19	MWAMASI INVESTMENT LIMITED	15,000.00	3-Jul-19
27-Jun-19	MWAMASI INVESTMENT LIMITED	56,000.00	3-Jul-19
27-Jun-19	MWAMASI INVESTMENT LIMITED	99,000.00	3-Jul-19
27-Jun-19	MWAMASI INVESTMENT LIMITED	117,000.00	3-Jul-19
27-Jun-19	MWINYI KOMBO ALI MWAKUPHUNZA	276,000.00	3-Jul-19
27-Jun-19	MWINYI KOMBO ALI MWAKUPHUNZA	1,500.00	4-Jul-19
		3,500.00	4-Jul-19

27-Jun-19	NAHID MOOSA UMAR	42,500.00	3-Jul-19
27-Jun-19	NAHIDA HAGANA ANNAR	3,400.00	3-Jul-19
27-Jun-19	NAHIDA HAGANA ANNAR	11,500.00	3-Jul-19
27-Jun-19	NAHIDA HAGANA ANNAR	24,350.00	3-Jul-19
27-Jun-19	NAHIDA HAGANA ANNAR	31,900.00	3-Jul-19
27-Jun-19	NAIMA AHMED MOHAMED	67,200.00	2-Jul-19
27-Jun-19	NAIMA AHMED MOHAMED	52,000.00	3-Jul-19
27-Jun-19	NAIMA AHMED MOHAMED	66,000.00	3-Jul-19
27-Jun-19	NAIMA AHMED MOHAMED	2,800.00	5-Jul-19
27-Jun-19	NAJLA MUHDHAR BAKARI	47,350.00	3-Jul-19
27-Jun-19	NAJMA ALI SIDHI	78,800.00	2-Jul-19
27-Jun-19	NAJMA ALI SIDHI	40,520.00	3-Jul-19
27-Jun-19	NANA MADI FAMAU	5,400.00	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	450	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	800	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	2,400.00	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	3,170.00	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	9,700.00	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	16,250.00	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	17,000.00	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	31,700.00	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	145,000.00	3-Jul-19
27-Jun-19	NARGIS HALIMA KWEYU	4,191.00	4-Jul-19
27-Jun-19	NATION MEDIA GROUP LIMITED	29,700.00	3-Jul-19
27-Jun-19	Withholding Tax	1,620.00	2-Jul-19
27-Jun-19	NATION MEDIA GROUP LIMITED	39,600.00	3-Jul-19
27-Jun-19	NATION MEDIA GROUP LIMITED	69,281.05	3-Jul-19
27-Jun-19	NATION MEDIA GROUP LTD	409,200.00	3-Jul-19
27-Jun-19	Withholding Tax	22,320.00	2-Jul-19
27-Jun-19	NATIONAL CEREAL AND PRODUCE BOARD	19,230.00	3-Jul-19
27-Jun-19	NATIONAL HOSPITAL INSURANCE FUND	14,800.00	2-Jul-19
27-Jun-19	NATIONAL HOSPITAL INSURANCE FUND	1,200.00	3-Jul-19
27-Jun-19	NATIONAL HOSPITAL INSURANCE FUND	10,200.00	5-Jul-19
27-Jun-19	NATIONAL SOCIAL SECURITY FUND	14,800.00	2-Jul-19
27-Jun-19	NATIONAL SOCIAL SECURITY FUND	1,600.00	3-Jul-19
27-Jun-19	NDAU DISPENSARY	35,400.00	4-Jul-19
27-Jun-19	NICHOLAS GITONGA MUNGIRIA	85,000.00	3-Jul-19
27-Jun-19	NICKSON MKUTANO BAYA	170	3-Jul-19
27-Jun-19	NURU MAHMOUD	6,275.00	2-Jul-19
27-Jun-19	NURU MAHMOUD	7,000.00	2-Jul-19
27-Jun-19	NURU MAHMOUD	19,310.00	2-Jul-19
27-Jun-19	NURU MAHMOUD	22,080.00	2-Jul-19
27-Jun-19	NURU MAHMOUD	29,350.00	2-Jul-19
27-Jun-19	NURU MAHMOUD	300	3-Jul-19
27-Jun-19	NURU MAHMOUD	37,300.00	3-Jul-19
27-Jun-19	NURU MAHMOUD	1,616.00	4-Jul-19
27-Jun-19	NURU MAHMOUD	10,420.00	4-Jul-19
27-Jun-19	NURU MOHAMED FAMAU	21,500.00	3-Jul-19
27-Jun-19	NURUL YAQEEN GENERAL MERCHANTS	96,250.00	3-Jul-19
27-Jun-19	Withholding Tax	5,250.00	2-Jul-19
27-Jun-19	NUWEYLA GENERAL SUPPLIER	230,625.00	3-Jul-19
27-Jun-19	OMAR DAGANE TAWANE	36,000.00	3-Jul-19
27-Jun-19	Outward RTGS Payment MT 102	56,100.00	3-Jul-19
27-Jun-19	Outward RTGS Payment MT 102	1,081,907.05	3-Jul-19
27-Jun-19	PANDANGUO DISPENSARY	13,600.00	4-Jul-19
27-Jun-19	PATE DISPENSARY	33,000.00	4-Jul-19

27-Jun-19	PATRICK LEWA MBAGA	5,000.00	3-Jul-19
27-Jun-19	PATRICK LEWA MBAGA	7,000.00	3-Jul-19
27-Jun-19	PAUL KAMAU THAIRU	38,700.00	3-Jul-19
27-Jun-19	PAUL KAMAU THAIRU	71,000.00	3-Jul-19
27-Jun-19	PAUL KAMAU THAIRU	91,200.00	4-Jul-19
27-Jun-19	PAUL MWANYANJE NYOKA	50,175.00	3-Jul-19
27-Jun-19	paye	320	2-Jul-19
27-Jun-19	paye	33,156.00	2-Jul-19
27-Jun-19	paye	3,350.00	3-Jul-19
27-Jun-19	PENINAH NCUGUNE MATHU	18,300.00	4-Jul-19
27-Jun-19	PENINAH NCUGUNE MATHU	26,500.00	5-Jul-19
27-Jun-19	PENINAH NCUGUNE MATHU	105,000.00	5-Jul-19
27-Jun-19	PENINAH NCUGUNE MATHU	145,150.00	5-Jul-19
27-Jun-19	PETER NDICHU NJIIRI	14,200.00	3-Jul-19
27-Jun-19	PETER NDICHU NJIIRI	17,600.00	4-Jul-19
27-Jun-19	PETER NDICHU NJIIRI	91,600.00	5-Jul-19
27-Jun-19	PLATINUM CREDIT LIMITED	31,276.40	3-Jul-19
27-Jun-19	POSTAL CORPORATION OF KENYA	9,450.00	3-Jul-19
27-Jun-19	POSTAL CORPORATION OF KENYA	29,357.00	3-Jul-19
27-Jun-19	POSTAL CORPORATION OF KENYA	39,065.00	3-Jul-19
27-Jun-19	PRECIOUS HASHALA MAVUWE	31,400.00	3-Jul-19
27-Jun-19	PRECIOUS HASHALA MAVUWE	50,000.00	3-Jul-19
27-Jun-19	PRECIOUS HASHALA MAVUWE	105,000.00	3-Jul-19
27-Jun-19	RAYHAAN GENERAL SUPPLIERS	101,465.50	3-Jul-19
27-Jun-19	Withholding Tax	5,534.50	2-Jul-19
27-Jun-19	Reco Enterprises Limited	629,082.40	3-Jul-19
27-Jun-19	Withholding Tax	34,313.60	2-Jul-19
27-Jun-19	Reco Enterprises Limited	814,227.60	3-Jul-19
27-Jun-19	Withholding Tax	44,412.40	2-Jul-19
27-Jun-19	RESOLUTION INSURANCE COMPANY LIMITE	28,500.00	3-Jul-19
27-Jun-19	RIZIKI ABUBAKAR MAALIM	28,000.00	3-Jul-19
27-Jun-19	ROBA KARAYU DUBA	33,600.00	3-Jul-19
27-Jun-19	Rocek Company Limited	364,137.95	2-Jul-19
27-Jun-19	Withholding Tax	19,862.05	1-Jul-19
27-Jun-19	Rocek Company Limited	182,068.95	3-Jul-19
27-Jun-19	Withholding Tax	9,931.05	2-Jul-19
27-Jun-19	Rocek Company Limited	182,068.95	3-Jul-19
27-Jun-19	Withholding Tax	9,931.05	2-Jul-19
27-Jun-19	RONALD MWAMBAI MWAKUWA	107,100.00	3-Jul-19
27-Jun-19	RONALD MWAMBAI MWAKUWA	167,400.00	3-Jul-19
27-Jun-19	RUFI AZANI AZANI	34,900.00	3-Jul-19
27-Jun-19	SAADU SALIM MOHAMED	78,400.00	3-Jul-19
27-Jun-19	SAFARICOM LIMITED	327,138.10	3-Jul-19
27-Jun-19	Withholding Tax	17,843.90	2-Jul-19
27-Jun-19	SAID MOHAMED BWANAMKUU	20,000.00	3-Jul-19
27-Jun-19	SAID MOHAMED BWANAMKUU	29,000.00	3-Jul-19
27-Jun-19	SAID MOHAMED BWANAMKUU	111,300.00	5-Jul-19
27-Jun-19	SALIM ABDALLA FAMAU	4,000.00	2-Jul-19
27-Jun-19	SALIM ABDALLA FAMAU	8,400.00	2-Jul-19
27-Jun-19	SALIM ABDALLA FAMAU	30,000.00	3-Jul-19
27-Jun-19	SALMA OMAR AHMED	9,000.00	2-Jul-19
27-Jun-19	SALMA OMAR AHMED	105,000.00	3-Jul-19
27-Jun-19	SALMA OMAR AHMED	150,000.00	3-Jul-19
27-Jun-19	SALMA YUSUF MOHAMED	12,000.00	3-Jul-19
27-Jun-19	SALMA YUSUF MOHAMED	21,400.00	3-Jul-19
27-Jun-19	SALMA YUSUF MOHAMED	88,000.00	3-Jul-19

27-Jun-19	SALVERIOUS WASIKE MAKOKHA	25,200.00	2-Jul-19
27-Jun-19	SALVERIOUS WASIKE MAKOKHA	33,600.00	2-Jul-19
27-Jun-19	SAMIA ATHMAN SHEKUE	28,000.00	4-Jul-19
27-Jun-19	SCANIER GENERAL SUPPLIES LIMITED	662,655.15	3-Jul-19
27-Jun-19	Withholding Tax	36,144.85	2-Jul-19
27-Jun-19	SHAKIR ABDUL MOHAMED	30,000.00	2-Jul-19
27-Jun-19	SHAKIR ABDUL MOHAMED	10,600.00	3-Jul-19
27-Jun-19	SHAKIR ABDUL MOHAMED	11,000.00	3-Jul-19
27-Jun-19	SHAKIR ABDUL MOHAMED	20,000.00	3-Jul-19
27-Jun-19	SHAKIR ABDUL MOHAMED	42,830.00	3-Jul-19
27-Jun-19	SHAKIR ABDUL MOHAMED	65,810.00	3-Jul-19
27-Jun-19	SHAKIR ABDUL MOHAMED	124,000.00	5-Jul-19
27-Jun-19	SHANGA DISPENSARY	2,075.50	4-Jul-19
27-Jun-19	SHEE KUPI SHEE	51,000.00	2-Jul-19
27-Jun-19	SHELLA DISPENSARY	66,200.00	4-Jul-19
27-Jun-19	SHIBU HAJI NDAMUNGU	21,200.00	3-Jul-19
27-Jun-19	SHIBU HAJI NDAMUNGU	28,000.00	3-Jul-19
27-Jun-19	SHIBU HAJI NDAMUNGU	29,900.00	3-Jul-19
27-Jun-19	SHIBU HAJI NDAMUNGU	56,380.00	3-Jul-19
27-Jun-19	SHIBU HAJI NDAMUNGU	61,000.00	3-Jul-19
27-Jun-19	SHIBU HAJI NDAMUNGU	198,000.00	5-Jul-19
27-Jun-19	SHIBU HAJI NDAMUNGU	238,049.00	8-Jul-19
27-Jun-19	SHIMASY TRAVEL CO. LTD	607,000.00	3-Jul-19
27-Jun-19	SIDI DORIN MARTINE KATANA	17,500.00	3-Jul-19
27-Jun-19	SIMON MULWA KOMU	328,400.00	4-Jul-19
27-Jun-19	SINAMBIO DISPENSARY	119,500.00	4-Jul-19
27-Jun-19	SIYU DISPENSARY	20,000.00	4-Jul-19
27-Jun-19	SOLOMON MWAI NJUKI	28,100.00	3-Jul-19
27-Jun-19	SOLOMON MWAI NJUKI	60,400.00	3-Jul-19
27-Jun-19	SOLOMON MWAI NJUKI	17,000.00	5-Jul-19
27-Jun-19	SOLOMON MWAI NJUKI	186,500.00	5-Jul-19
27-Jun-19	SOLOMON MWAI NJUKI	61,800.00	8-Jul-19
27-Jun-19	SOLOMON MWAI NJUKI	105,000.00	8-Jul-19
27-Jun-19	STANDARD CHARTERED BANK KENYA LIMIT	0	3-Jul-19
27-Jun-19	STANDARD CHARTERED BANK KENYA LIMIT	0	3-Jul-19
27-Jun-19	STANLEY G. MUTHURI ENTERPRISES	99,695.00	2-Jul-19
27-Jun-19	STANLEY G. MUTHURI ENTERPRISES	101,775.00	3-Jul-19
27-Jun-19	STANLEY G. MUTHURI ENTERPRISES	346,605.00	3-Jul-19
27-Jun-19	STANLEY G. MUTHURI ENTERPRISES	1,475,000.00	3-Jul-19
27-Jun-19	Stemix Enterprises	53,625.00	3-Jul-19
27-Jun-19	Withholding Tax	2,925.00	2-Jul-19
27-Jun-19	STEPHEN KIARIE KIMANI	1,400.00	3-Jul-19
27-Jun-19	STEPHEN KIARIE KIMANI	1,875.00	3-Jul-19
27-Jun-19	STEPHEN KIARIE KIMANI	8,050.00	3-Jul-19
27-Jun-19	STEPHEN NDUNDI MABIRE	5,000.00	3-Jul-19
27-Jun-19	STEPHEN NDUNDI MABIRE	783,000.00	5-Jul-19
27-Jun-19	STEVE NYAMILA ODHIAMBO	2,500.00	2-Jul-19
27-Jun-19	STEVE NYAMILA ODHIAMBO	22,000.00	3-Jul-19
27-Jun-19	STEVE NYAMILA ODHIAMBO	42,000.00	3-Jul-19
27-Jun-19	STEVE NYAMILA ODHIAMBO	135,000.00	3-Jul-19
27-Jun-19	SUNWAYS TOURS And TRAVEL	382,155.15	3-Jul-19
27-Jun-19	Withholding Tax	20,844.85	2-Jul-19
27-Jun-19	TANWEER GENERAL SUPPLY	54,000.00	3-Jul-19
27-Jun-19	TANWEER GENERAL SUPPLY	168,000.00	3-Jul-19
27-Jun-19	TANWEER GENERAL SUPPLY	181,000.00	3-Jul-19
27-Jun-19	TANWEER GENERAL SUPPLY	484,000.00	3-Jul-19

27-Jun-19	TCHUNDWA DISPENSARY	28,600.00	4-Jul-19
27-Jun-19	TELKOM KENYA LIMITED	64,350.00	3-Jul-19
27-Jun-19	TEWE DISPENSARY	93,700.00	4-Jul-19
27-Jun-19	THOMAS MUHAMBI MWALIMU	1,520.00	3-Jul-19
27-Jun-19	THOMAS MUHAMBI MWALIMU	4,400.00	3-Jul-19
27-Jun-19	THOMAS MUHAMBI MWALIMU	62,175.00	3-Jul-19
27-Jun-19	TIMA OMAR IBRAHIM	1,755.00	2-Jul-19
27-Jun-19	TRANSGUARD SECURITY SERVICES LIMITE	30,344.85	3-Jul-19
27-Jun-19	Withholding Tax	1,655.15	2-Jul-19
27-Jun-19	TRANSGUARD SECURITY SERVICES LIMITE	30,344.85	3-Jul-19
27-Jun-19	Withholding Tax	1,655.15	2-Jul-19
27-Jun-19	TRANSGUARD SECURITY SERVICES LIMITE	30,344.85	3-Jul-19
27-Jun-19	Withholding Tax	1,655.15	2-Jul-19
27-Jun-19	TRANSGUARD SECURITY SERVICES LIMITE	30,344.85	3-Jul-19
27-Jun-19	Withholding Tax	1,655.15	2-Jul-19
27-Jun-19	TRANSGUARD SECURITY SERVICES LIMITE	60,689.65	3-Jul-19
27-Jun-19	Withholding Tax	3,310.35	2-Jul-19
27-Jun-19	TRANSGUARD SECURITY SERVICES LIMITE	60,689.65	3-Jul-19
27-Jun-19	Withholding Tax	3,310.35	2-Jul-19
27-Jun-19	UBA BABU MWINYI	21,000.00	3-Jul-19
27-Jun-19	UKULIMA SACCO SOCIETY LIMITED	58,016.20	3-Jul-19
27-Jun-19	UMMI OMAR BWANAADI	32,650.00	3-Jul-19
27-Jun-19	USAMA HAMID HAJI	3,150.00	3-Jul-19
27-Jun-19	UZIWA DISPENSARY	45,000.00	4-Jul-19
27-Jun-19	VICTOR TOLE MWAKIO	1,300.00	2-Jul-19
27-Jun-19	VINCENT ONYANGO OSEWE	4,780.00	3-Jul-19

27-Jun-19	VINCENT ONYANGO OSEWE	127,400.00	3-Jul-19
27-Jun-19	wallutech cooling technologies	438,719.85	4-Jul-19
27-Jun-19	WILLIAM CHARO CHENY	1,000.00	3-Jul-19
27-Jun-19	WILLIAM NYANJE HINZANO	6,138.00	3-Jul-19
27-Jun-19	WILSON KENGA MWASHANGI	570	3-Jul-19
27-Jun-19	WITU CONTRACTORS AND GENERAL SUPPLI	375,137.95	3-Jul-19
27-Jun-19	Withholding Tax	20,462.05	2-Jul-19
27-Jun-19	WITU HEALTH CENTRE	230,100.00	4-Jul-19
27-Jun-19	WITU WATER USERS ASSOCIATION	16,410.00	3-Jul-19
27-Jun-19	YAHAYA ZAKARIA OMAR	39,900.00	2-Jul-19
27-Jun-19	YASIR MAHMOUD AHMED	1,850.00	2-Jul-19
27-Jun-19	YUMMA GENERAL SUPPLY	28,950.00	3-Jul-19
27-Jun-19	YUMMA GENERAL SUPPLY	388,500.00	4-Jul-19
27-Jun-19	YUMMA GENERAL SUPPLY	519,500.00	4-Jul-19
27-Jun-19	YUMMA GENERAL SUPPLY	575,000.00	4-Jul-19
27-Jun-19	YUSRA MBWANA MAJID	21,420.00	3-Jul-19
27-Jun-19	YUSRA MBWANA MAJID	48,700.00	3-Jul-19
27-Jun-19	YUSRA MUHAJI	19,500.00	3-Jul-19
27-Jun-19	YUSRA MUHAJI	102,500.00	3-Jul-19
27-Jun-19	YUSRA MUHAJI	12,750.00	4-Jul-19
27-Jun-19	ZABLON MANOAH SANAWA	93,500.00	3-Jul-19
27-Jun-19	Withholding Tax	20,925,654.00	2-Jul-19
27-Jun-19	Withholding Tax	6,672.40	1-Jul-19
27-Jun-19	Withholding Tax	2,160.00	2-Jul-19
27-Jun-19	Withholding Tax	2,327.60	2-Jul-19
27-Jun-19	Withholding Tax	2,948.30	2-Jul-19
27-Jun-19	Withholding Tax	3,310.35	2-Jul-19
27-Jun-19	Withholding Tax	3,310.35	2-Jul-19
27-Jun-19	Withholding Tax	3,778.95	2-Jul-19
27-Jun-19	Withholding Tax	8,793.10	2-Jul-19
27-Jun-19	Withholding Tax	5,318.70	3-Jul-19
27-Jun-19	Withholding Tax	5,373.00	3-Jul-19
27-Jun-19	Withholding Tax	9,065.20	3-Jul-19
27-Jun-19	Withholding Tax	13,129.05	3-Jul-19
27-Jun-19	Withholding Tax	13,959.85	3-Jul-19
27-Jun-19	Withholding Tax	14,183.20	3-Jul-19
27-Jun-19	Withholding Tax	15,084.00	3-Jul-19
27-Jun-19	Withholding Tax	15,435.40	3-Jul-19
27-Jun-19	Withholding Tax	15,564.30	3-Jul-19
27-Jun-19	Withholding Tax	19,958.70	3-Jul-19
27-Jun-19	Withholding Tax	20,160.90	3-Jul-19
27-Jun-19	Withholding Tax	20,966.45	3-Jul-19
27-Jun-19	Withholding Tax	21,385.35	3-Jul-19
27-Jun-19	Withholding Tax	23,930.15	3-Jul-19
27-Jun-19	Withholding Tax	56,166.25	3-Jul-19
27-Jun-19	Withholding Tax	63,811.60	3-Jul-19
27-Jun-19	Withholding Tax	384,072.40	3-Jul-19
	TOTAL	125,552,292.15	

Receipts in cash book not recorded in bank statement

DATE	DETAILS	AMOUNT
30/06/2019	CRF TRANSFER	30,711,805.00
30/06/2019	CRF TRANSFER	76,404,758.00
10-Jun-19	CENTRAL FUELS AND LUBRICANTS	3,298,103.45
27-Jun-19	wallutech cooling technologies	438,719.85

27-Jun-19	Withholding Tax	384,072.40
19-Jun-19	Withholding Tax	15,692.30
		111,253,151.00