

REPUBLIC OF KENYA



*Paper bid by  
Sen. Khatwale  
on 29.9.2015  
Dad*

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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
MOMBASA COUNTY GOVERNMENT

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

# REPUBLIC OF KENYA



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## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Mombasa County Government set out on pages 6 to 37, which comprise of the statement of assets as at 30 June 2014, the statement of receipts and payments, statement of cash flows, summary statement of appropriation, and summary statement of provisioning for the period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

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

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

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

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

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

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

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

## **Basis for Disclaimer of Opinion**

### **1.0 Transfers from Other Government Entities**

#### **1.1 Funds from Transition Authority**

Included in the transfers from other government entities' balance of negative Kshs.59,713,000 in note 5 to the financial statements are funds from the Transition Authority amounting to Kshs.257,348,000. In addition, a letter from Transition Authority Ref: TA/7/7A VOL.II (34) dated 17/04/2015 to Mombasa County Government indicated that A.I.E No. A685072 of Kshs.61,592,000 disbursed to the County Government in 2012/2013 financial year had not been accounted for as at April, 2015.

Consequently, the accuracy and completeness of the transfers from other government entities amounting to Kshs. 257,348,000 for the period ended 30 June 2014 could not be ascertained.

#### **1.2 Transfers from Defunct Authority**

Note 5 to the financial statements reflects a debit balance of Kshs.814,345,000 being set off against credit balances of transfer from Transition Authority and transfer from the Counties LATF of Kshs.257,348,000 and Kshs.497,284,000 respectively resulting in a debit balance of Kshs.59,713,000. The balance of Kshs.814,345,000 was made up of; cash in hand of Kshs.5,001,000, cash at bank Kshs.(78,103,830) bank overdrafts of Kshs.(1,154,575,830) and stale cheques amounting to Kshs.257,126,000 but whose bank reconciliation statements, certificates of bank balances for 12 bank accounts and respective journal vouchers were not available for audit review. Further, a review of the bank reconciliation statements of the defunct Mombasa Municipal Council as at 28 February, 2013 indicated that there were unrepresented cheques amounting to Kshs.839,652,000. It is not clear and the management has not indicated how the cheques were subsequently cleared.

In the circumstance, the validity, accuracy and completeness of the net transfer from the defunct Local authority debit balance of Kshs. 814,345,000 for the period ended 30 June, 2014 could not be confirmed.

### **2.0 Compensation of Employees**

Included in the Compensation of Employees balance of Kshs.3,410,835,000 is Kshs.861,881,665 being direct bank salary remittances. However, bank instructions for the direct salary remittances were not available for audit verification.

Consequently, the validity, accuracy and propriety of compensation of employees balance totaling Kshs.861,881,665 for the period ended 30 June, 2014 could not be determined.

### **3.0 Acquisition of Assets**

Included in the acquisition of assets balance of Kshs.185,801,000 in Note 20 to the financial statements is Kshs.65,418,000 being acquisition of motor vehicles and other transport equipment whose payment vouchers were not availed for audit verification. Further, a review of the assets register revealed that IT equipment and furniture and fittings acquired during the financial period amounting to Kshs.102,340,592 had not been included on the County Government's assets register.

In the circumstance, validity and existence of assets valued at Kshs.167,758,592 could not be ascertained.

### **4.0 Other Payments**

The statement of receipts and payments for the period ended 30 June, 2014 reflects other payments of Kshs.158,135,000, out of which two payments amounting to Kshs.20,000,000 were made to a law firm but whose supporting payments vouchers were not availed for verification.

Consequently, the propriety of other payments amount of Kshs.20,000,000 for the period ended 30 June, 2014 could not be confirmed.

### **5.0 Cash and Cash Equivalents**

#### **5.1 Cash and Bank Certificates**

The statement of assets reflects bank balances of Kshs.90,790,000 for the period ended 30 June 2014. However, confirmation certificates for bank balances for fifteen bank accounts were not availed for audit review.

Consequently, the accuracy and validity of cash and cash equivalent balance of Kshs.90,790,000 as at 30 June, 2014 could not be ascertained.

#### **5.2 Defunct Local Authority's Bank Accounts**

A review of the supporting list of bank account balances of Kshs. 90,790,000 for the period ended 30 June 2014 revealed that fourteen (14) bank accounts of the defunct Municipal Council of Mombasa were still operational. This is contrary to Section 119(2) of the Public Finance Management Act, 2012 which requires each County Treasury to establish a single account at the Central Bank of Kenya or a bank approved by the County Treasury.

Consequently, the County Government is in breach of the law.

## **6.0 Pending Bills**

Annex 3 to the financial statements indicates pending bills of Kshs.3,575,737,000 for the period ended 30 June, 2014 whose documentary evidence including statements of account, supplier invoices, LPOs, evidence of delivery and work done was not availed for audit review.

In the circumstance, the accuracy, validity and completeness of pending bills of Kshs.3,575,737,000 could not be ascertained.

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

Annex 5 to the financial statements reflects that the County Government had assets amounting to Kshs.9,827,515,000 as at 30 June 2014 and a balance of Kshs.1,208,916,915 as at 30 June 2013. However, detailed schedules and an asset register were not availed for audit review and there was no evidence indicating how the handing over process was handled, including the handing over report of the assets and liabilities from the defunct Local Authorities to the County Government.

Consequently, the validity and completeness of the assets and liabilities of the County Government presented in these financial statements could not be confirmed.

## **8.0 General Account of Vote (GAV) Balance**

The summary statement of provisioning reflects a GAV balance of Kshs.6,408,333,000. However, the bank balance reflected in the statement of assets amounted to Kshs.90,790,000. The resultant difference of Kshs.6,317,543,000 between the two sets of statements was not reconciled or explained. In the circumstances, the accuracy and completeness of the GAV provisioning balance of Kshs.6,408,333,000 for the year ended 30 June, 2014 could not be confirmed.

## **Disclaimer of Opinion**

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



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

**Nairobi**

**26 August 2015**

CA  
29/07/15

OFFICE OF THE AUDITOR GENERAL  
KENYA NATIONAL AUDIT OFFICE  
22 JUL 2015  
RECEIVED  
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COUNTY GOVERNMENT OF MOMBASA  
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COUNTY SECRETARIAT DEPT.



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**COUNTY GOVERNMENT OF MOMBASA**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE 16 MONTHS PERIOD ENDED**  
**JUNE 30, 2014**

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

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

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**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
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**I. KEY COUNTY GOVERNMENT OF MOMBASA INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

The *County Government of Mombasa's* day-to-day management is under the following key organs:

- Office of the Governor including Executive Members;
- Office of the County Secretary;
- Chief officers; and
- Service Centre managers.

**(c) Fiduciary Management**

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

No.	Designation	Name	Period
1	The Executive Member of finance	Walid Khalid	Mar 2013 to Aug 2014
2	The Executive Member of finance	Hazel Koitaba	Sept 2014 to Date
3	The Chief Officer Finance	Edward Gichana	Mar 2013 to Jun 2013
4	The Chief Officer Finance	Walter Oselu	Jun 2013 to Jan 2014
5	The Chief Officer Finance	Abdulwahab Mbarak	Feb 2014 to Jun 2014
6	The Chief Officer Finance	Tuni Mwalukumbi	Jul 2014 to Dec 2014
7	The Chief Officer Finance	Jonathan Nyongesa	Jan 2015 to Date
8	The Head of Treasury (Accounting )	Jonathan Nyongesa	Mar 2013 to Jan 2015
9	The Head of Treasury (Accounting )	Nuru Khamis	Feb 2015 to Date

**(d) Fiduciary Oversight Arrangements**

- *Revenue Collection and Management*
- *Expenditure control and Debt Management*
- *Internal Audit and Financial Planning*
- *Safeguarding County Assets*

**(e) County Government of Mombasa Headquarters**

**COUNTY GOVERNMENT OF MOMBASA**  
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**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

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P.O. Box 90440-80100  
Betting and control Building  
Near Mombasa Hospital  
Mombasa, KENYA

**(f) County Government of Mombasa Contacts**

Telephone: (254) 41-2311531  
E-mail: countysec@mombasa.go.ke  
Website: www.mombasacounty.go.ke

**(g) County Government of Mombasa Bankers**

1. Central Bank of Kenya  
Nkurumah road of Mombasa,  
P.O. Box 86372  
GPO 80100  
Mombasa, Kenya
2. Cooperative Bank of Kenya  
Nkurumah road of Mombasa,  
P.O. Box 87771  
GPO 80100  
Mombasa, Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**II. FOREWORD FROM THE EXECUTIVE MEMBER OF FINANCE.**

In accordance with section 163. (1) of the Public Management Act 2012, which states that at the end of each Period, the County Treasury shall, for the county government, consolidate the annual

**COUNTY GOVERNMENT OF MOMBASA**  
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financial statements in respect of all the county government entities in formats to be prescribed by the Accounting Standards Board to include:

- i. a statement of all money paid into and paid out of the County Exchequer Account;
- ii. a summary of—
  - a) The appropriation accounts and statements prepared by accounting officers under section 164, and
  - b) the statements prepared by receivers of revenue under section 165;
- iii. a statement of payments ,if any, made out of the County Exchequer Account that are authorized by legislation other than an Appropriation Act;
- iv. a statement of the total amount of debt of the county government that is outstanding at the end of the Period;
- v. a statement of the debt guaranteed by the national government at the end of the Period;
- vi. such other statements as the county assembly may require; and
- vii. a statement on the summary of the accounts from the county assembly.

I am therefore glad to oversee the presentation of the of the final statements for the Period ended 30 June 2014 which have been prepared in accordance with the accounting standards prescribed and published by the Accounting Standards Board from time to time.

Notable achievements during the Period were: Installation of street lights, Establishment of service centres in the sub-counties which were geared towards taking services closer to the community and improved service delivery, improvement in garbage collection by placing garbage containers in strategic places, Tarmacking of Major County roads, beautification of major streets of the Central Business District(CBD) and enhancement of security through purchase of Security vehicles for both national police and County inspectorate.

The Budget implementation challenges of strategic objectives were the huge wage bill and limited funds to finance it, which hindered pursuing key development projects.

On the way forward, the County is enhancing revenue collection through automation to seal leakages and seeking public private partnerships (PPP) to fund development projects.

It's my belief that the annual financial statements presents fairly the state of affairs of the County Government of Mombasa.

for 

Hazel J. Koitaba  
County Executive Committee Member, Finance and Planning

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

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**III. STATEMENT OF COUNTY GOVERNMENT OF MOMBASA MANAGEMENT RESPONSIBILITIES**

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the county for and as at the end of the Period ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for is of the opinion that the County Government's financial statements give a true and fair view of the state of County Government's transactions during the Period ended June 30, 2014, and of its financial position as at that date. The CEC for finance further confirms the completeness of the accounting records maintained for the County Government, which have been relied upon in the preparation of the its financial statements, as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County's financial statements were approved and signed by the CEC member on 25 Sept 2014.



\_\_\_\_\_  
County Executive Committee Member, Finance and Planning

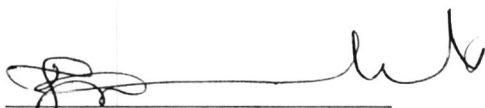
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**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
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**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014 Kshs
<b>RECEIPTS</b>		
Exchequer releases	<del>4</del>	3,050,888✓
Transfers from Other Government Entities	<del>5</del>	(59,713)✓
Proceeds from Domestic Borrowings	<del>6</del>	307,713✓
Other Receipts	12	-2,179,094 <sup>2,179,093</sup>
<b>TOTAL RECEIPTS</b>		<u><del>5,477,983</del> 5,477,981</u> A
<b>PAYMENTS</b>		
Compensation of Employees	13	-3,410,835 <sup>3,410,824</sup>
Use of goods and services	<del>14</del>	1,223,233✓
Interest payments	<del>15</del>	18,003✓
Other grants and transfers	<del>18</del>	3,973✓
Acquisition of Assets	<del>20</del>	185,801✓
Finance Costs, including Loan Interest	21	-
Repayment of principal on Domestic and Foreign borrowing	<del>22</del>	277,702✓
Other Payments	<del>23</del>	158,135✓
<b>TOTAL PAYMENTS</b>		<u><del>5,277,682</del> 5,277,681</u>
<b>SURPLUS</b>		<u><del>200,301</del></u> 200,301

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Mombasa financial statements were approved on \_\_\_25<sup>th</sup> sept \_\_\_\_\_ 2014 and signed by:

  
 \_\_\_\_\_  
**Chief Officer-Finance**

  
 \_\_\_\_\_  
**Head of Treasury Accounts**

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

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**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE *COUNTY GOVERNMENT OF MOMBASA***

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**Auditor General**

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**Date**

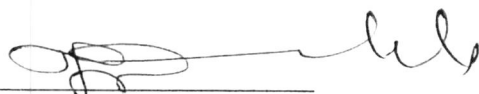
**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
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**VI. STATEMENT OF ASSETS**

	Note	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
Bank Balances	<del>24A</del>	90,790 ✓
Cash Balances	<del>24B</del>	23,974 ✓
Outstanding Imprests	<del>24D</del>	85,536 ✓
<b>TOTAL FINANCIAL ASSETS</b>		<u><del>200,301</del> 200,300</u> +
<b>REPRESENTED BY</b>		
Fund balance b/fwd	25	0
Surplus		200,301 200,300
<b>NET FINANCIAL POSITION</b>		<u><del>-200,301</del> 200,300</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Mombasa financial statements were approved on \_\_\_25<sup>th</sup> sept \_\_\_\_\_ 2014 and signed by:

  
 \_\_\_\_\_  
**Chief Officer-Finance**

  
 \_\_\_\_\_  
**Head of Treasury Accounts**

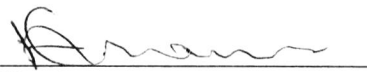
**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
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**VII. STATEMENT OF CASHFLOW**

	Note	2013-2014
		Kshs
<b>Receipts for operating income</b>		
Exchequer Releases	<del>4</del>	3,050,888
Transfers from Other Government Entities	<del>5</del>	(59,713)
Other Receipts	<del>12</del>	<del>2,179,094</del> 2,179,094
<b>Payments for operating expenses</b>		
Compensation of Employees	<del>13</del>	<del>3,410,835</del> (3,410,835)
Use of goods and services	<del>14</del>	<del>(1,223,233)</del> (1,223,233)
Interest payments	<del>15</del>	<del>(18,003)</del> (18,003)
Other grants and transfers	<del>18</del>	<del>(3,973)</del> (3,973)
Other Expenses	<del>23</del>	<del>(158,135)</del> (158,135)
<b>Adjusted for:</b>		
Adjustments during the Period		-
<b>Net cash flow from operating activities</b>		<u>356,090</u> ^
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
Acquisition of Assets	20	(185,801)
<b>Net cash flows from Investing Activities</b>		<u>(185,801)</u> ^
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>		
Proceeds from Domestic Borrowings	6	307,713
Repayment of principal on Domestic and Foreign borrowing	22	(277,702)
<b>Net cash flow from financing activities</b>		<del>30,011</del> 30,011
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<del>200,301</del> 200,301
<b>Cash and cash equivalent at BEGINNING of the Period</b>	24	<u>200,301</u> 200,301
<b>Cash and cash equivalent at END of the Period</b>	24	<u>-200,301</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Mombasa financial statements was approved on 25<sup>th</sup> sept 2014 and signed by:

  
 \_\_\_\_\_  
**Chief Officer-Finance**

  
 \_\_\_\_\_  
**Head of Treasury Accounts**

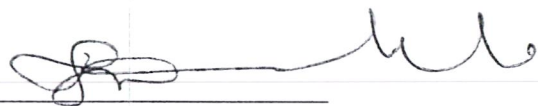
**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	4,216,140	-	4,216,140	3,050,888	1,165,252	72%
Transfer from Other Govt Entities	131,478		131,478	(59,721)	191,199	-45%
Proceeds from Domestic Borrowings	-	-		307,713	(307,713)	
Other Receipts	17,439,501	(7,883,796)	7,338,397	2,179,094	5,159,303	30%
	<b>21,787,119</b>	<b>(7,883,796)</b>	<b>11,686,015</b>	<b>5,477,974</b>	<b>6,208,041</b>	<b>47%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,916,895	(136,436)	3,780,459	3,410,835	369,624	90%
Use of goods and services	3,716,683	(1,741,406)	1,975,277	1,223,233	752,044	61.9%
Interest payments	750,000	(640,000)	110,000	18,003	91,997	16%
Other grants and transfers	300,000	(219,854)	80,146	3,973	76,173	5%
Acquisition of Assets	13,103,541	(8,078,217)	5,025,324	185,801	4,839,523	4%
Repayment of Pricincipal on Domestic and Foreign Borrowings		150,000	150,000	277,702	-127,702	185%
Other Payments		564,809	564,809	158,135	406,674	28%
<b>TOTALS</b>	<b>21,787,119</b>	<b>(10,101,104)</b>	<b>11,686,015</b>	<b>5,277,682</b>	<b>6,408,333</b>	<b>45%</b>

**Commentary on Significant Underutilization/Overutilization**

- (a) Other Receipts were under-realised as the Finance Act was not enacted in time to tap revenue from Devolved functions.
- (b) Other Grants and tranfers,acquisition of Assets,Repayment of Principal on Domestic and Foreign borrowings and interest payments were underutilized as the County did not collect revenue as per budget and absence of relevant regulations to spend some funds for instance Bursary Funds
- (c) Repayment of Principal from Domestic borrowings was over-utilized as it was under-budgeted for.

The County Government of Mombasa financial statements were approved on 25 sept 2014 and signed by:



**Chief Officer -Finance**



**Head of Treasury Accounts**

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

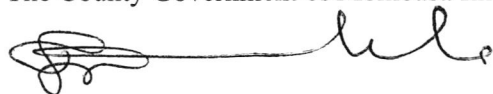
**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	4,216,140	-	4,216,140	3,050,888	1,165,252	72%
Transfers from other Government Entities	131,478		131,478	-59,721	191,199	-45%
Proceeds from Domestic Borrowings				307,713	-307,713	
Other Receipts	4,335,960	(2,022,887)	2,313,073	1,993,294	319,780	86%
	<b>8,683,578</b>	<b>(2,022,887)</b>	<b>6,660,691</b>	<b>5,292,174</b>	<b>1,368,517</b>	<b>79%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,916,895	(136,436)	3,780,459	3,410,835	369,624	90%
Use of goods and services	3,716,683	(1,741,406)	2,578,718	1,223,233	1,355,485	47%
Interest payments	750,000	(640,000)	110,000	18,003	91,997	16%
Other grants and transfers	300,000	(219,854)	191,514	3,973	187,541	16%
Repayment of principal on Domestic and foreign Borrowings		150,000	150,000	277,702	-127,702	185%
Other Payments		564,809	564,809	158,135	406,674	28%
<b>TOTALS</b>	<b>8,683,578</b>	<b>(2,022,887)</b>	<b>7,375,500</b>	<b>5,091,881</b>	<b>2,283,619</b>	<b>69%</b>

**Commentary on Significant Underutilization/Overutilization**

- (a) Other Grants and transfers, Repayment of Principal on Domestic and Foreign borrowings and interest payments were underutilized as the County did not collect revenue as per budget and absence of relevant regulations to spend some funds for instance Bursary Funds.
- (b) Repayment of Principal from Domestic borrowings was over-utilized as it was under-budgeted for.

The County Government of Mombasa financial statements were approved on 25 sept 2014 and signed by:



**Chief Officer-Finance**



**Head of Treasury Accounts**

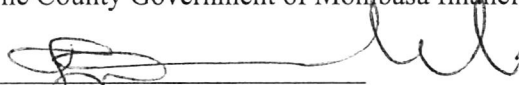
**X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

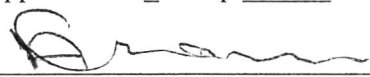
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Other Receipts	13,103,541	(7,883,796)	5,025,324	185,801	4,839,523	4%
<b>TOTAL</b>	<b>13,103,541</b>	<b>(7,883,796)</b>	<b>5,025,324</b>	<b>185,801</b>	<b>4,839,523</b>	<b>4%</b>
<b>PAYMENTS</b>						
Acquisition of Assets	13,103,541	(7,883,796)	5,025,324	185,801	4,839,523	4%
<b>TOTALS</b>	<b>13,103,541</b>	<b>(7,883,796)</b>	<b>5,025,324</b>	<b>185,801</b>	<b>4,839,523</b>	<b>4%</b>

**Commentary on Significant Underutilization/Overutilization**

- (a) Other Receipts were under-realised as the Finance Act was not enacted in time to tap revenue from Devolved functions.  
 (b) Acquisition of Assets were underutilized as the County did not collect revenue as per budget and due absence of relevant laws.

The County Government of Mombasa financial statements were approved on 25 sept 2014 and signed by:

  
 Chief Officer -Finance

  
 Head of Treasury Accounts

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the Period ended June 30, 2014 (Kshs'000)**

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**XI. SUMMARY STATEMENT OF PROVISIONINGS**

- **Details of General Accounts On Vote**

	<b>2013 - 2014</b>
	<b>Kshs</b>
GAV Provisioning account balance	6,408,333
<i>Total</i>	<u><u>6,408,333</u></u>

- **Details of Exchequer Account**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Exchequer Provisioning account balance	1,165,252
<i>Total</i>	<u><u>1,165,252</u></u>

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the Periods presented.

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

### **2. Period covered**

The County Government of *County Government of Mombasa* began its operations on 1<sup>st</sup> March 2013. The Financial Statements cover a period of sixteen.

### **3. Recognition of revenue and expenses**

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

### **4. In-kind contributions**

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

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

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

**6. Pending bills**

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

**7. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Government of Mombasa's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *County Government of Mombasa's* actual performance against the comparable budget for the Period under review has been included in an annex to these financial statements.

**8. Comparative figures**

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

**9. Subsequent events**

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

**COUNTY GOVERNMENT OF MOMBASA**

**Reports and Financial Statements**

**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1 TAX RECEIPTS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Taxes on Income, Profits and Capital Gains	-
Taxes on Property	-
Taxes on Goods and Services	-
Taxes on International Trade and Transactions	-
Other Taxes (not elsewhere classified)	-
<b>Total</b>	<u><u>-</u></u>

**2 SOCIAL SECURITY CONTRIBUTIONS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Receipts for Health Insurance Contribution	-
Receipts to NHIF for Health Insurance Contributions	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-
<b>Total</b>	<u><u>-</u></u>

**3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2013 - 2014	2012 - 2013
			Kshs	Kshs
<b>Grants Received from Multilateral Donors (Foreign Governments)</b>				
(Insert name of donor)			-	-
(Insert name of donor)			-	-
<b>Grants Received from Multilateral Donors (International Organizations)</b>				
(Insert name of donor)			-	-
(Insert name of donor)			-	-
<b>Grants Received from other levels of government</b>				
(Insert name of donor)			-	-

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

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**4 EXCHQUER RELEASES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Total Exchequer Releases for quarter 1	716,744
Total Exchequer Releases for quarter 2	421,614
Total Exchequer Releases for quarter 3	437,251
Total Exchequer Releases for quarter 4	1,475,279
<b>Total</b>	<u><b>3,050,888</b></u>

**5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b>
	<b>Kshs</b>
Transfers from Central government entities	0
Transition authority	257,348
Transfers from Counties	
LATF	497,284
Transfer from defunct authority (see annex6)	(814,345)
<b>TOTAL</b>	<u><u><b>(59,713)</b></u></u>

**6 PROCEEDS FROM DOMESTIC BORROWINGS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Borrowing within General Government	-
Borrowing from Monetary Authorities (Central Bank)	-
Other Domestic Depository Corporations (Commercial Banks)	-
Borrowing from Other Domestic Financial Institutions	307,713
Borrowing from Other Domestic Creditors	-
Domestic Currency and Domestic Deposits	-
<b>Total</b>	<u><u><b>307,713</b></u></u>

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS**

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

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

**8 PROCEEDS FROM FOREIGN BORROWINGS**

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

**9 PROCEEDS FROM SALE OF ASSETS**

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

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

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**10 REIMBURSEMENTS AND REFUNDS**

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

**11 RETURNS OF EQUITY HOLDINGS**

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

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**12 OTHER RECEIPTS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Interest Received	3
Rents	616,089
Other Property Income	67,632
Receipts from Administrative Fees and Charges	1,453,178
Fines Penalties and Forfeitures	26,297
Education administration receipts	14,918
Other Receipts Not Classified Elsewhere	976
<b>Total</b>	<u><u><del>2,179,094</del></u></u> 2,179,093

**13 COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Basic salaries of permanent employees	3,068,110
Basic wages of temporary employees	6,454
Personal allowances paid as part of salary	27,373
Pension and other social security contributions	287,424
Compulsory national social security schemes	5,303
Compulsory national health insurance schemes	16,170
<b>Total</b>	<u><u><del>3,410,835</del></u></u> 3,410,834

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14 USE OF GOODS AND SERVICES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Utilities, supplies and services	107,716
Communication, supplies and services	11,410
Domestic travel and subsistence	49,649
Foreign travel and subsistence	13,499
Printing, advertising and information supplies & services	62,618
Rentals of produced assets	8,329
Training expenses	93,844
Hospitality supplies and services	82,320
Insurance costs	28,295
Specialized materials and services	22,937
Office and general supplies and services	149,359
Other operating expenses	386,673
Routine maintenance – vehicles and other transport equipment	17,510
Routine maintenance – other assets	112,737
Fuel ,oil and lubricants	76,337
<b>Total</b>	<b>1,223,233</b>

**15 INTEREST PAYMENTS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Interest Payments on Foreign Borrowing	-
Interest on Domestic Borrowing	18,003
Interest on Borrowing From Other Government Units	-
<b>Total</b>	<b>18,003</b>

**16 SUBSIDIES**

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

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

**17 TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b> <b>Kshs</b>
Transfers to Central government entities See attached list	-
Transfers to Counties (insert name of budget agency) (insert name of budget agency)	-
<b>TOTAL</b>	<u>-</u>

**18 OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b> <b>Kshs</b>
Emergency relief and refugee assistance	2,000
Other current transfers, grants	1,973
<b>Total</b>	<u><u>3,973</u></u>

**19 SOCIAL SECURITY BENEFITS**

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

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

**20 ACQUISITION OF ASSETS**

**Non-Financial Assets**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Refurbishment of Buildings	511
Construction of Roads	16,328
Construction and Civil Works	11,450
Purchase of Vehicles and Other Transport Equipment	65,418
Purchase of Office Furniture and General Equipment	54,898
Purchase of ICT Equipment	35,429
Purchase of Specialised Plant, Equipment and Machinery	1,767
<b>Total</b>	<b>185,801</b>

**21 FINANCE COSTS, INCLUDING LOAN INTEREST**

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

**22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Repayments principal on Borrowings from Domestic	17,702
Repayment on Borrowings from other Domestic Creditors	260,000
<b>Total</b>	<b>277,702</b>

**23 OTHER EXPENSES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Other expenses	158,135
<b>Total</b>	<b>158,135</b>

**COUNTY GOVERNMENT OF MOMBASA**

**Reports and Financial Statements**

**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

**24A: Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs
<i>Various(see annex 1)</i>			90,790
<b>Total</b>			<u>90,790</u>

**24B: CASH IN HAND**

	2013 - 2014 Kshs
Banking hall county Assembly building	3,974
Receivables at Chase Bank	20,000
<b>Total</b>	<u>23,974</u>

**24C: Cash equivalents (short-term deposits)**

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

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
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**24D: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Various (see annex 2)</i>	<b>139,385</b>	<b>53,849</b>	<b>85,536</b>
<b>Total</b>			<b>85,536</b>

**25. BALANCES BROUGHT FORWARD**

	2013 - 2014 Kshs
Bank accounts	0
Cash in hand	0
Cash equivalents (short-term deposits)	-
<b>Total</b>	<b>0</b>

**26. PRIOR YEAR ADJUSTMENTS**

	2013 - 2014 Kshs
Bank accounts	-
<b>Total</b>	<b>-</b>

**27. OTHER IMPORTANT DISCLOSURES**

**27.1: PENDING ACCOUNTS PAYABLE (See Annex 3)**

	Kshs
Contractors	117,289
Supply of goods and services	1,302,164
Statutory	1,965,045
Employee deductions	191,240
	<b>3,575,737</b>

3,575,738

**COUNTY GOVERNMENT OF MOMBASA**

**Reports and Financial Statements**

**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

**27.2: PENDING STAFF PAYABLES (See Annex 4)**

	<b>Kshs</b>
Senior management	-
Middle management	-
Unionisable employees	-
Others (Salary arrears for defunct municipal council employees )	329,539
	<u>329,539</u>
	<u><u>329,539</u></u>

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

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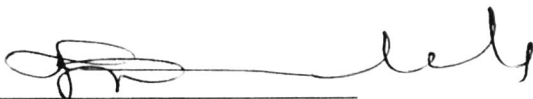
**28 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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.


<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Government of Mombasa responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Chief Officer-Finance



Head of Treasury Accounts

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the Period ended June 30, 2014 (Kshs'000)**

**ANNEX 1- LIST OF BANK ACCOUNTS**

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 KSH '000'
Barclays Bank-Uwezo			1,039
Central Bank-Development Expenditure			135,701
Central Bank-Reccurent Expenditure			-17,798
Central Bank-Revenue Fund			48,503
Consolidated Bank-Housing			-1
Consolidated Bank-KRB			227
Co-operative Bank-AFD			72
Co-operative Bank-County Assembly			262
Co-operative Bank-Imprest			-121,720
Co-operative Bank-Instant			1
Co-operative Bank-LATF			21
Co-operative Bank-Main ac			-23
Co-operative Bank-Revenue Collection Account			9,964
Co-operative Bank-Salary Ac			232
Eco Bank-Cost Sharing			483
Equity Bank			-3
Equity Bank-Mock			624
Imperial Bank			330
Kenya Commercial Bank-LATF			22,812
Kenya Commercial Bank-Rf			1
National Bank-Bondeni			9,078
National Bank-Xmas Tree			16
Standard Bank-LASDAP			969
<b>Total</b>			<b>90,790</b>

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

**ANNEX 2- LIST OF OUTSTANDING IMPREST**

<i>Name Of Officer Or Institution</i>	<i>Ammount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
Jonathan Namulala Nyongesa	76	76	0
Hongo Mr Erick J	50	0	50
Hatimy , Mr. Mohamed Mohamed	1,294	0	1,294
Ali Mrs. Fatma Kher Mohamed	120	119	1
Fondo ,Mrs . Margaret Nyamvula	35	20	15
Mwango , Mrs . Margaret Tumaini	108	108	0
Matsalia , Mr. Julius O	52	25	26
Mzee ,Mr. Omar Mzee	662	288	374
Sudi, Mr. Mohamed M	607	574	34
Mohamed ,Mr. A Abdulrahman	107	99	8
Mary Kajumwa Price	16	16	0
Bashir , Mr. Abdulkarim A	7,078	2,722	4,357
A , Mr. Hamid Abubakar	896	313	583
Ali , Mr. Mohamed Bwanamkuu	423	177	246
Hassan James Murigu	44	15	30
Onjagua , Mrs .Annah Osebe	72	72	0
Mwachiro , Mr. Mathew C	172	172	0
Guro ,Mr. Ramadhan Bakari	45	0	45
Bwanaheri A Salim	280	0	280
Unda, Mr. Joab Baraka	441	441	0
Mohamed , Mr. Waziri Bwajuma	10,546	5,909	4,637
Agnes Akoth Omollo	20	0	20
Njue, Mr. Ephantus Njeru	128	128	0
Msabaa ,Mr. Valois KISSOLY	23	23	0
Salim Kibwana Mwijuma	56	0	56
Charo, Mr. Musili Rashid	103	103	0
Abushiri Mr. Ahmed Mohamed	16	0	16

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Omar ,Mr. Omar	3	3	0
Shike;l , Mr. Daudi Rashid	30	0	30
Kibiringo ,Mrs. Munira K S	1,249	346	902
Baya, Mr. Kazungu Chengo	1,946	29	1,918
Abdalla ,Mr. Mwinyikai M	1,044	672	373
Mwikya,Mr. Daniel Mathew	46	0	46
Julius Njeru Nguma	43	43	0
Ahmed ,Mr. Babu Mwijaa	64	43	21
Chamba , Mr.Stanley	1,148	453	695
Samson, Mrs.Mwende	118	88	30
Suleman, Mrs. Asha Juma	21	0	21
Kibwana, Mr.Mzee M	42	0	42
Mshenga, Ms.Patience E	64	16	48
Bangushi Mohammed	5,545	3,451	2,094
Dosho,Mr.Suleiman Saidi	78	78	0
Ali,Mrs. Samira Omar	53	0	53
Mohamed,Mrs.Mwanaisha Bwajuma	35	20	15
Ahmed .Mrs.Nasra Abdulrazak	91	91	0
Ruwa,Mr.Juma Mdomba	58	0	58
Nyagwachi,Mr. Cornelius Omweri	20	0	20
Hassan ,Mr. Fakhir Sheba	34	31	3
Wagaka,Mr. Donald Onyango	2,065	1,020	1,045
Moturi ,Mr .Kennedy Asati	190	190	0
Mwachiru, Mr. Nicholas Garama	202	202	0
Mohamed,Mr.Hussein Abdalla	333	0	333
Godfrey Mwangare Mwinga	43	0	43
Swa,Mrs. Milka Maina	88	88	0
Shehe,Mr. Morris Mwazani	24	0	24
Mbarak ,Mr.Mbarak Munda	20	0	20
Mwakuwanga ,Mr. Omar Mohamed	60	60	0

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Salim, Mr. Zena Ali	88	0	88
Opondo, Mr. Daniel Odhiambo	559	0	559
Mohamed Ms Wahida Omar	2,025	2,025	0
Florence Mhache Kadzenga	16	16	0
Kale, Mrs. Zainab Mohamed	892	585	308
Wangari, Mr. Antony Kibia	499	0	499
Abdalla, Mr. Ibrahim Mohamed	70	50	20
Kawuro, Mrs. Zillah Wonge	48	0	48
Athmani, Mr. Athumani M	266	0	266
Mohammed, Mr. Mwidani	59	0	59
Githumbi, Mr. David Gachuhi	16	0	16
Mangi, Mr. Kazungu Karisa	18	0	18
Wanjiku, Mrs. Zaweria Sylvia	15	0	15
Kabutieti, Mr. Wilson Tirah	311	0	311
Mohamed, Mr. Omar Alwy	866	551	316
Fredrick Kinyua Peter	243	0	243
Simiyu, Mr. Wekesa Chrysantus	41	0	41
Fridah Gatakaa Baini	50	50	0
Ali Kibwana Salim	13	0	13
Munyoki, Mr. Joshua Katingi	12	0	12
Keno, Mr. Albert Torori	522	0	522
Kamau, Mr. Joseph Wanarua	116	79	37
Ombwori, Mr. Edward Gichana	116	116	0
Masha, Mrs. Doline Kavumbi	311	0	311
Ngowa, Mrs. Rose Jumwa	882	427	455
Omar, Mr. Hamid Mohamed	349	0	349
Hamisi Mwidani	120	0	120
Opeya, Mr. Kizito Okoth	341	0	341
Hazel Ogunde	1,395	0	1,395
Murfad Amur	40	0	40

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Suleiman Boma	40	0	40
Rashid Mswabbah	30	0	30
Karisa Munyika	414	0	414
Mohamed Madundo	124	60	64
Nasser Suleiman	1,770	1,770	0
Maimuna Mwawasi	55	0	55
Enock Mwadziwe	116	0	116
Amir Thoya	379	0	379
Tom Oluoch	142	0	142
Joho,Mr.Ali Hassan	1,756	0	1,756
Kibwana Baya	392	0	392
Salim,Mr. David Kalume	64	0	64
Saad Ahmed	939	516	423
Mohamed Chiro	226	0	226
Muiruri,Mr.Patrick Peter	34	0	34
Mwabashiri,Mr.Khamis Ali	560	0	560
Fadhili Makarani	70	30	40
Abubakar Kibwana	43	0	43
Duncan Onyango	67	0	67
Stephen Wangudi	304	0	304
Zainab Mumba	32	24	8
Abdalla Kasangamba	34	0	34
Thadius Ranjwayi	124	60	64
Othiambo ,Mr. Tumbo Joab	2,081	0	2,081
Mumba,Mrs. Priscillah Mema	30	0	30
Okoo,Mrs. Mary Akinyi	20	0	20
Mashuhuli,Mrs.Maimuna C	789	0	789
Ahmed Omar Ebrahim	341	0	341
Kai,Mrs.Beatrice Santa	23	0	23
Koitoba,Mrs.Hazel Jemutai	1,201	0	1,201

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Mohamed, Mrs. Jamila Njeri	163	0	163
Lewa, Mr. Gogo Muye	37	0	37
Hamumi, Mr. Salim As	7,213	0	7,213
Ibrahim Mr. Abdiwahib Ali	830	20	810
Randu, Mrs. Roselyn Sidi	217	177	41
Khalid Husnia Mohamed	50	0	50
Mohammed Hassan Salmin	41	0	41
Mwanyika, Mr. Lawrence Mwandime	16	16	0
Nilauzi, Mrs. Beborah Terezia	466	0	466
Movine Atieno Barthy	30	0	30
Paul Mutungi Mulila	56	0	56
Robester Nasimiyu Wasike	22	0	22
Odiwour, Mr. Ochieng Kevin	1,288	543	745
Jimmy Manyonge Waliaula	177	0	177
Affan Mohammed Sattar	122	0	122
Omar Mahmoud Ali	122	122	0
Rehma Mohamed Ali	122	122	0
Ridhiwani Ayub Buhiri	122	122	0
Mtalaki Mwashimba	379	0	379
Umeya, Mr. Kassim Mohamed	24	0	24
Aaron Ms Barbara Aliviza	168	0	168
Dunda Mr. Charo Mwandoro	25	0	25
Murimi Mr. Sammy W	317	271	46
Obat Mrs. Ruth Auma	20	0	20
Mwakugomba Mr. Rashid Juma	50	50	0
Okoth Mrs Alice M	199	199	0
Muringi, Mr. Johnstone Muturi	22	0	22
Ndaro Mr. Shaban Salim	20	20	0
Makau Mr. Stephen M	672	532	139
Kombo Mrs. Fatiya Mwinyi	111	88	23

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Babu, Mr. Rukia Juma	14	7	7
Kabiru, Mr. James M	21	0	21
Angore, Mr. Samson Kazungu	576	376	200
Ridwan Mohammed Mummin	48	0	48
Vwamu Mr. Silvanus Andambe	131	12	119
Munguti, Mr. Peter Kitali	24	0	24
Walele, Mr. Niven Mjomba	257	29	228
Mwamlevi Mr. Swaleh A	298	88	210
Mzungu Ms. Elvina Malombo	1,059	799	260
Mbito, Mr. Mwijuma Mwidau	160	160	0
Gitahi ,Ms. Jane W	48	0	48
Musau Mr.Antony Mutua	13,894	12,000	1,894
Ali, Ms. Zubeda Ramadhan	264	180	85
Mwikali, Mrs. Peninah James	104	104	0
Juma, Mr. Abdalla Ngochi	222	155	68
Said Khamis Ahmed	26	0	26
Mercy Choni Kahanga	60	0	60
Karisa Mr. Donald Peter	1,456	1,456	0
Hamisi Mr. Abdukarim A	219	55	164
Kililo Mr. Haningtone Kisingo	93	53	40
Fundi, Mr. Fundi Khamis	16	0	16
Kironda, Mr. Iddi Chikkas	221	182	39
Hassan, Mr. Rashid Omar	1,618	191	1,427
Mbogho Ms.Rachael Wasai	44	44	0
Kazungu Mr. John Samson	60	60	0
John Gona Ngoro	45	0	45
Mzenga Mr. Athman Twalib	15	0	15
Sombwana Mr. Jumadari Kayl	116	0	116
John Mr. Samson Kaingu	423	423	0
Regina Mukethe	48	48	0

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Musomba Mr. Rashid Muteti	111	43	68
Shoka Mr. Maxwell R	21	21	0
Elias Maraula Oloo	75	0	75
Nixon Kilukumi	105	0	105
Seif Mr. Salim Juma	54	54	0
Ndurya, Mr. Swaleh Hussien	248	155	93
Benard, Mr. Mworio Koome	1,433	204	1,229
Kibangedi, Mr. James M	27	27	0
Nzeka, Mr. Thomas Mongare	86	0	86
Murunga Mr. Robert Makokha	202	202	0
Abdalla, Mr. Matano Bakari	182	0	182
Ali, Mr. Kizuka Juma	3,607	1,691	1,916
Ali, Mr. Mohammed Bakari	15	0	15
Farida Salim Rashid	219	219	0
Abdalla, Mr. Sulieman Mohamed	439	335	104
Juma, Mr. Hilmi Ali	20	20	0
Karama, Mr. Husna Said	1,012	154	858
Elma Mponda	15	14	1
Mutune, Mr. Dickson Katua	152	106	46
Thuva, Mr. Joseph K	263	170	93
Abdalla Salin Mwabami	646	52	594
Otieno, Ms. Sellah Wanjiko	461	12	449
Hamed Abdalla Mohammed	17	17	0
Babu, Mr. Swalehe Sudi	259	74	185
Bakari, Ms. Mwanakhamisi	10	0	10
Mwinyinguti Mr. Mohamed Shenga	514	231	283
Omari Abdulrahman	57	18	39
Shimoli Mrs. Beatrice Khadenje	36	35	1
Mwarika Mr. Mwinyi Swaleh	54	0	54
Mwagojo Mr. Richard Mbwele	20	20	0

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Mgisho, Mr. Hamisi Ali	50	45	6
Judith Munga Johana	30	30	0
Idi, Mr. Rajab Babu	639	0	639
Migosi, Mr. Peter Migosi	633	151	482
Kenyinyo Ms. James Okero	241	0	241
Sadi Mr. Isaac Menza	33	33	0
Micah, Mr. Otieno O	209	38	171
Mutuma Ms. Betty Karimi	14	0	14
Babu, Ms. Fatuma Salim	296	176	120
Benard Wesonga Mallo	22	0	22
Kombo, Mr. Gabriel Kisilu	116	116	0
Juma, Mr. Kinana Khamis	243	113	130
Abdallah, Mr. Abdallah Khamis	2,354	0	2,354
Achar Mr. Martin Onyango	81	0	81
Odongo Mr. Josephine P.	16	15	1
Shee, Mr. Juma Mwinyi	48	0	48
Abdulrahman Adnan Hussien	54	54	0
Grace Bj Kaingu	20	0	20
Paul Onje	34	0	34
Ali Mr. Zainab Said	32	24	8
Siokau, Mrs. Zainab Kizingi	32	24	8
Okoth, Mr. Paul Nguzo	644	237	407
Farrah, Ms. Lynne	298	0	298
Ngumi, Mrs. Judy Muthoni Matu	1,030	0	1,030
Kadzitu, Ms. Lilian Sidi	28	0	28
Bebbora, Ms. Terezia N	150	50	100
Kwekwe, Ms. Mary Wendy	1,394	161	1,233
Zuberi, Mrs. Amina R	522	235	287
Olaka, Mr. Bunnet Adagi	99	79	20
Mote, Mrs. Fatma Swaleh	432	24	408

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Auma,Mrs.Carolynn	32	24	8
Kombo,Mr. Patience Dzame	110	0	110
Lawrence Mafuta Mukoyani	943	108	835
Nturibi ,Mrs.Grace Kinya	321	30	291
Tuni Majala Mwalukumbi	470	0	470
Nasra Ahmed Omar	20	0	20
Umkaltuma Mohamed Bashir	53	0	53
Halima Adan Mahamud	718	0	718
Christine Aqua Mududa	104	104	0
Israel Gwiyo Ruhu	43	43	0
Rashid ,Mr. Suleiman R	316	176	140
Mbitha ,.Mr.Francis Kazungu	20	0	20
Rukia Hussein Hassan	30	0	30
Zakia Ali Abdi	875	0	875
Chrispine O Atego	990	0	990
Trizer V Mwanyika	30	0	30
Salim ,Ms.Rabia Mere	637	0	637
Eve Sebby	1,481	42	1,439
Bintisaidi Mwinyi Mwachanze	12	0	12
Ali H Jamadar	38	0	38
Emily Nyangara Nyamwega	15	15	0
Abdulwahab Mbarak	1,420	1,073	347
Mwongela ,Joseph Katundu	30	0	30
Onjwang James Seda	60	0	60
Michael Okanga Onyango	37	37	0
Auma Lilian Ayimba	319	0	319
Dustan Mwandawiro Kimbio	20	0	20
Simon Chege Mbaro	2,367	60	2,307
Oyaro Nyamboke Vane	20	20	0
Jane Wandia Githui	25	0	25

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Antony Kambu Ndoro	44	0	44
Collins Kambu Ndoro	415	415	0
Narolyn Phikiri Phylemon	13	12	1
Tsala Halima Bakari	40	0	40
Salma Ndoge Maro	65	65	0
Emily Sialo Pere	74	0	74
Martin M Mbinga	1,098	0	1,098
Godson Kaingu Kazungu	50	50	0
William K Murithi	363	51	312
Gladness Mawondo Ramtu	16	15	1
Salim Mohamed Jabu	275	0	275
John Ntabo Mogeni	50	0	50
Samuel Mutuga Kariuki	20	0	20
Patrick M Bada	10	10	0
Abdalla M Ahmed	26	26	0
Mary Sidi Mwabaya	21	21	0
Swaleh M Sheikh	20	20	0
Mwachondo Nyondo Tsango	31	0	31
Abigael Asigwa Andanie	19	0	19
Beryl Mapenzi Karisa	10	10	0
Sarah Mkarye Mwatua	304	304	0
Joseph Maina	17	17	0
Ann Ndunge Nthusi	15	15	0
Michael Lessempe Kirgotty	42	42	0
Malaki Kibeti Tenai	48	20	28
Sarah Wanjiru Ngaru	42	0	42
Justina Kavuu Mwikya	359	305	54
Ouma Vincent Ojoji	11	0	11
Rose Sally Onyona	177	177	0
Gilbert Mwenda Toto	20	0	20

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Lilian Nyoboke Ogoti	32	20	12
Forcus Maithya Mutua	20	0	20
Baishe Hakim Athman	34	34	0
Livingstone Lwambi Bebora	28	27	0
James Babu Anyumba	850	0	850
Esther Muthoni Getambu	50	0	50
Ngali Mbuuko	48	0	48
Benard Nyaribo Miregwa	700	0	700
Samwel Nyakundi Motuka	30	10	20
Hamisi Abdallah Nzimo	51	51	0
Jacon Odhiambo Onyango	162	42	120
Hendritha Samba Mwashuke	21	20	1
Eratsus Tunje Fredrick Karimah	32	32	0
Isaac Mzera Uzel	288	288	0
Daniel M G Mimunya	893	0	893
Samson Kabiro Kiragu	122	0	122
David Karago Kehara	315	0	315
Geoffrey N Gatumo	1,118	95	1,023
Martin Mwamziri Tolle	11	11	0
Claudius Kaesa Musembi	595	263	332
Hassan Charo Kitsao	13	13	0
Esther Mutheru Kyole	147	147	0
Philip Kangalah Okiya	2,194	95	2,099
Johnes Mwita Mbuge	535	535	0
Ibrahim Ndungu Kariuki	292	0	292
	0	0	0
	0	0	0
	<b>139,385</b>	<b>53,849</b>	<b>85,536</b>

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**ANNEX 3 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

	OUTSTANDING BALANCE 2013	OUTSTANDING BALANCE 2014
<b>CONTRACTORS</b>		
A.A. Bayusuf & Sons	5,500	5,500
Abnoda Construction Company Ltd		672
Agricultural Engineers	2,900	2,900
Associated Electrical & Hardware Suppliers	2,908	2,908
Bapco Hardware	282	282
Benam Construction Company Limited	1,963	2,026
Bradeno Gen Const. Ltd	4,790	4,790
Ccnet Kenya Limited	960	5,753
Chea Shaha Building Constractor	599	599
Coxwell Express Co.Ltd	7,985	7,985
Damax Construction	1,196	1,196
Dantax		1,348
Davista B. & Civil Engineering & Construcion	93	93
Eurotik Company Ltd		16,360
Fortis Kenya Ltd	390	390
Funan Construction	58	58
Jumwaka Const & Site Manag Agency	8,085	8,508
Jyan Construction Services		153
Kaminara Agencies	408	408
Kualam Ltd	160	160
Labour Link Ltd	440	440

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M/S Diligent Services Ltd	1,303	1,303
M/S Double A Construction Co.Ltd	654	9,265
M/S Kiburu Enterprises	1,938	3,891
M/S Ninety Eight Traders	13	13
Madjah Construction	396	396
Malti-Trio Agencies	635	635
Manacon Construction		3,874
Manyub Enterprises Ltd	300	300
Marcos Machinery	124	124
Monaki Enterprises	1,681	
Monel Enterprises	394	394
Mwarusi Build. & Suppliers Ltd	391	391
Nezama Building & Supplies	2,426	2,426
Nine Nine Enterprises	2,490	5,454
Ocean Drive Investment Ltd		3,370
Ocean Engineering Works Ltd	7,740	7,740
Otieno Odongo & Partners	102	102
Raytech Enterprises	5,260	5,260
Sanaic Build. & Civil Contractors	4,754	4,754
Seven Seas Building	437	437
Tarn Consortium Ltd	2,736	2,736
Vouch Engineering (K) Ltd	395	435
Whilphio Business Solutions	1,459	1,459
<b>Total</b>	<b>74,346</b>	<b>117,289</b>
	0	0
	0	0
<b>Supply Of Goods And Services</b>	0	0
A.A.Dahir& Ansporters Ltd	735	735

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Apujaju Enterprises	222	222
Awale Transporters Ltd	76	76
Cargocaire International Ltd	2,934	2,934
Hakika Transporters	65,000	65,000
Hussein Dairy Ltd	4,286	4,286
Kor Kora Contractors	4,210	4,210
Mariakani Auto Parts	105,978	105,978
Mohamed Rafi Hassan	164	164
Periben Investment	5,283	5,283
Prima Pest Bins	76	76
S M Sumra Transporters Ltd	13,053	13,053
Southern Engineering Co Ltd	190	190
Tawfex Trading	160	160
Amazon Tyre & Service Centre Ltd		483
Achelis Material Handling Ltd	26	605
African Engineering Supplies	7,044	7,044
Alando Wa Kisoko Enterprises	211	211
Aletech Solutions		2,304
Alfamu Enterprises		
Ali A. Sheikh & Sons Ltd	175	1,115
Ammo Investment		3,038
Athmak Enterprises		2,263
Audler (K)Ltd	350	350
Azania Sports House	471	
Balufe Communications Agency		225
Bapco Hardware	444	444
Bashan Hills Enterprises	3,186	
Bata Shoe Company(K)Limited	53	

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Beamlinka International Ltd.	920	920
Bentec Technologies	814	2,441
Bero Tech	35	35
Best Buys It Ltd		80
Bilges & Supplies		503
Bingley Limited		2,520
Blesco Limited	2,195	1,471
Boc Gases	426	426
Buchman Medical Care	481	481
Bukavu Engineering And Supplies		469
Bulk Medicals	291	291
Byone Investments		1,172
C G Punjani Msa Ltd	26	26
Cegico Company Ltd		4,074
Charagita Services	724	724
Chrisaga Systems		1,805
Cmc Motors Group Limited		72,091
Coast Uniforms Ltd	70	70
Computech Limited		537
Copy Cat Limited	181	181
Crown Berger Ltd	643	643
Cycelle Enterprise	1,450	1,461
D.N.S. Limited	1,233	1,233
Daphen Enterprises	34	34
Davis & Shirtliff	256	753
Decker Electronics	507	507
Demak Enterprises	1,339	1,339
Devan Electronic Store	460	460

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Digi Plus Ltd		543
Digital City Ltd	78	78
Diverse Engineering And Parts	2,163	3,797
Doch Enterprises	477	477
Double Portion Agency Ltd		880
Eden Rock Hotel	128	128
Edoc		688
Eity Conslt Limited		1,036
Elsim Enterprises		2,458
Ernest Haaks Man Lan Vision		237
Exclusive Equipments	639	5,133
Ezemmi Enterprises	766	766
Fairdeal Superstores	128	2,482
Febis International Ltd		1,563
Frabo Agencies	175	175
Future Link Limited		115
Gatiku Traders	477	2,535
Geke Enterprises	511	511
General Tyre Sales Ltd	735	1,014
Geomaps	40	40
Gila Supplies	1,494	1,494
Graham Investment		459
Graphite Solutions	209	649
Greenvins Enterprises	793	793
Hamonas Enterprises Co. Ltd		2,307
Harleys Ltd	436	436
Harvard Mark Technologies	1,100	1,100
Hashi Energy Ltd		33

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Hills Converters (K) Ltd		864
Horisba Investments	487	487
Howse & McGeorge Laborex	162	162
Huzeifa Glass & Hardware		464
Icon Media Limited		1,200
Impala Auto Supplies	160	160
Intermetropol Agency	320	320
International Energy Technic Ltd	516	516
Ipalmar Enterprises & Services	400	400
Island Printers	40	40
Island Uniforms	6,928	8,328
Jamboseli Global Agencies Ltd		3,396
Jamii Telecommunication Ltd		487
Jamkell Enterprises Limited		503
Jebs Investments		820
Jewel Enterprises	1,750	3,887
Jivaco Agencies	1,210	1,210
Johnka Enterprises		64
Joswana Enterprises	503	503
Joyann 2009 Investment Ltd	352	352
Jqq Enterprises		188
Jumwaka Hardware		3,340
Kalzmat Security Print	12,243	
Kambanane Investments	2,278	2,278
Katigums Enterprises	1,358	1,358
Kensyl Agencies	2,221	3,185
Kenya Medical Supplies Authority		4,753
Kenya Toner & Ink Suppliers Ltd		221

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Kenyatta University North Coast Beach Hotel		700
Key Note Logistics Limited	359	359
Ki Water Solutions	1,422	2,308
Kimohaza Agencies	439	1,553
Kingsway Tyres	375	375
Kistom Enterprises		923
Kiun Communication Ltd	292	292
Koins Enterprises	175	175
Kuri Supplies		960
Land Marine Fire Ltd	327	327
Latasha Printers	999	999
Lecol	4,357	4,357
Letap (K)Ltd	1,930	1,930
Libertos Enterprises	41	41
Lightwares Co	687	687
Lizam Enterprises	1,984	1,984
Lombardo Enterprises		278
Lords Heath Care	331	331
Lovine Enterprises	746	746
Lugala General Supplies	1,164	1,366
Lulwin International		59
Lumumba Avenue Service Station	945	945
M/S Macro Steps Enterprises		1,044
Madaraka Enterprises	208	208
Maira Agencies	1,225	1,225
Majari Investments	169	988
Mariakani Auto Parts	1,949	1,949
Marume General Suppliers	5,963	5,963

**COUNTY GOVERNMENT OF MOMBASA**  
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Marwaa General Suppliers Limited		2,480
Masa Canvas	180	180
Medisel Mombasa Ltd	2,216	2,216
Melax Investments		1,695
Micro Lan(K) Ltd	179	179
Mikirita Enterprises	183	775
Mission For Essential Drugs(Meds)		32,166
Mogho Enterprises		267
Mohamed Nazir & Bro	995	995
Mohanlal & Company	21	2,664
Mokeens Pharmaceuticals Limited	1,801	3,285
Mombasa Machinery Services	362	514
Mombasa Uniforms	158	158
Monaki Enterprises	79	2,843
Monets Telecommunications		240
Monhalal & Co Ltd	108	108
Mopartsltd	10	10
Ms Shah Co Industries		112
Mtwapa Pest & Environmental Services	1,276	1,276
Mupari Enterprises	111	111
Musake Company Ltd		204
Musten Enterprises	133	133
Mutaratara Enterprises Ltd	39	39
Mwembe Tayari Tyre Traders	1,162	1,162
Nakumatt Holdings	127	127
Nespo Agencies	2,150	2,150
Nicalphy Contractors	870	870
Nisha Printers	10,958	10,958

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Nixa Paints		1,158
Nondi Transporters	616	616
Nugget Kenya Ltd		1,960
Nunet Computer Systems		5,167
Oasis Press Supplies Ltd	4,508	4,508
Outer Space Technology	390	
Pameko Distributors	473	859
Pandora Consultant	128	128
Pearl Chemistry Ltd	180	180
Pentium Systems		5,175
Pharmken Limited		10,584
Philcas Agencies Ltd		1,133
Phinoce Enterprises	587	2,136
Pilipili Media Ltd		20
Pinless Technical & Co. Ltd		433
Portnet Agency	269	269
Premko International Ltd		4,166
Prime Hope		281
Print Options	123	123
Proper Images	483	483
Pwani Tech	3,798	3,798
Rahma Logistics Ltd		3,488
Raima Investments	1,040	1,040
Raysamstar Supplies & Distributors		605
Rejos Kenya Agencies		1,426
Repha Engineering Services	471	471
Revival Pharmaceuticals	774	774
Ribu Services Kenya	988	988

**COUNTY GOVERNMENT OF MOMBASA**  
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Ricom		254
Ricon Investment	2,173	2,427
Rophabi Enterprises		222
Rumarana Agencies		1,134
Saimo Commercial Agency	294	294
Samjoke Traders		119
Senaca Enterprises		651
Sidolana Agencies	1,016	1,016
Silverstone Tyres Kenya Ltd		593
Sitima Systems	1,120	1,120
Springad Enterprises	334	334
Sterco Enterprises	419	419
Stivon Enterprises	110	110
Syphony	334	334
Tailor Madhavji Arjan	1,201	1,201
Tanweer General Supply		1,380
Tarbat Suppliers Ltd.	109	109
Tawfex Trading	1,515	1,515
Techbiz Ltd		248
The Councillor	17	17
Tiger Holdings Ltd	306	306
Timbaland Logistitcs Limited		1,511
Times News Services Ltd	603	603
Tomaku Logistic Provider Company	9	890
Tonvin Electronics		990
Tradecon (Msa)Ltd	1,001	1,001
Transafrika Motors Limited	40,427	714
Tresal Communications		381

**COUNTY GOVERNMENT OF MOMBASA**  
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Tribatyre Africa Ltd	1,184	1,184
Triza Investments		239
Turdorlead Enterprises	2,700	2,700
Two Kei Kodima Engineering Firm	755	6,252
Uncle Riverside Investments Limited		1,466
Underseas Merchants		4,965
Unisome Investment		386
Vibgyor Enterprises Ltd	86	86
Vijan Supplies		750
Vinste Electronics	240	240
Wamku Enterprises	198	198
Wareed Investments Limited		2,733
Warsame Traders		7,332
Whinttocon	118	118
World Groupage (K) Services Ltd		1,823
World Trade Ltd	134	134
World Wide Publications	54	54
Wyco Vajuers Company	3,172	3,172
Zesh Investments		1,742
A.B. Patel & Patel Advocates	174	174
Aboo & Co. Advocates	34	34
Atkinson Cleasby & Satchu Advocates	107	107
Bronson Chogo Hare	3,000	3,000
Cootow & Associates	486	486
Danson Buya Mungatana & Co.Adv.	232	232
Fadhili Kilonzo & Co. Advocates	6,884	6,884
G.A. Okumu & Co. Advocates	668	668
Gunga Mwinga & Company Advocates	21	

**COUNTY GOVERNMENT OF MOMBASA**  
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J.J.Chesaro & Company	131	131
J.M. Mburu & Co. Advocates	102,000	102,000
Kalama Katana Advocates	15,839	15,839
Kanyi J.G.Co. Advocates	18,030	18,030
Kiarie Kariuki & Co. Advocates	507	1,014
Kiume Kioko Advocates	1,000	1,000
L.N Momanyi & Co. Advocates	4,511	1,511
Lumatete Muchai And Co Advocates	75,785	75,785
Mabeya Buti & Co Advocates	1,233	1,233
Macharia & Keega Advocates & Co.	1,600	1,600
Macharia Wainganjo & Nyakobe Advocates	2,081	2,081
Madzayo Mrima & Co. Advocates	10,755	
Menezes Oloo & Chatur Advocates	339	678
Mogaka Omwega & Co. Advocates	3,205	965
Mulwa Nduya & Co. Advocates	402	402
Murage & Mwangi Advocates	6,980	6,980
Musinga Munyithia & Co.	26,952	26,952
Muturi Gakuo & Kibara Advocates	2,779	
Mwangi Njenga & Co. Advocates	10,661	10,661
Njonjo Okello & Associates	781	781
Njoroge Mwangi & Co. Advocates	1,300	1,300
O M Robinson & Company Advocates	88,279	
Omondi Waweru & Co. Advocates	243	243
Partrick Adam Mwangome	274	274
Rachier And Amollo Advocates	640	640
Rachuonyo & Rachuonyo Advocates	500	500
Sherman Nyongesa & Co.Advocates	16	16
V. Chokaa & Co.Adv.	1,000	

**COUNTY GOVERNMENT OF MOMBASA**  
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V.N.Okata	18,323	18,323
Wameyo Okumu & Co. Advocates	5,820	5,820
Wiliam Mshihiri Wa Hare	25,422	25,422
Kenya Safari Lodge-Mombasa Beach Hotel		4,206
A & M Hardware	262	262
Aar Insurance		1,487
Akarim Agencies Company Ltd		3,846
Alphonse Communication	38	38
Anenyi Ventures Company Ltd		2,681
Anwanda Enterprises		6,505
Arifprime Agency		2,228
Association Of Local Government Of Kenya (Algak)	5,997	5,997
Auto - Mek Entreprises	89	89
Babungo Women Group	13,616	82,631
Baishe Athman	553	553
Bakerflex	494	494
Bamburi Beach Hotel		315
Baraka Fm	24	44
Bavin International Ltd	2,171	2,171
Belters Green Agency Ltd		1,763
Best Western Plus Creekside		2,147
Binkhalib Agencies Ltd	1,023	1,023
Boma Travel Services		360
Breinscope Consultants	300	300
Capital Group Ltd		1,335
Captain Andys Fishing Supply		120
Car & General (Trading) Ltd		2,220
Chriedal Enterprises		1,858

**COUNTY GOVERNMENT OF MOMBASA**  
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M/S Royal Castle Hotel(Sentrim Kenya Ltd)		
M/S Underseas Merchant		1,031
M/S Watrue Enterprises		1,110
M/S Zocom Ltd		151
M/Sdeligent Services	817	817
Macro Steps Enterprises	413	413
Marget Enterprises	56	56
Marketing Synergies Investments	68	68
Maroa Enterprises	301	1,024
Marshalls (Ea) Ltd	55	55
Matatu Welfare Assoc. Coast Branch		3,509
Mbaraki Pit Contractors	136	
Media Ink Communications	679	860
Menelink Enterprises	1,306	1,306
Meptax Consultants	527	527
Mercantile Insurance Company Limited		3,815
Metro East Fm		579
Metto Square Enterprises		1,287
Ministry Of Water & Irrigation	68	68
Momac Trading	1,183	1,183
Mombasa Air Compressor Services	1,400	1,400
Mombasa Hospital	464	464
Mombasa Serena Beach Hotel		710
Mombasa Water & Sewerage	1,258	1,258
Momentum Insurance	1,205	1,205
Moso Management Consultant	122	122
Mwamba Valuers	1,448	1,448
Mwanzia Mutua Mbwele	95	983

**COUNTY GOVERNMENT OF MOMBASA**  
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Nation Media Group Limited	539	4,415
Ndeti Enterprises	130	130
Neba Enterprises		67
Netovations Kenya Technologies	97	97
New Mvita Hospital	695	695
Nyati Ssecurity Services	32	32
Oladipoh Alphonse	57	57
One Touch Ltd	400	400
Oracle Consulting Ltd	480	960
Orientende Construction Co Ltd	19	19
Overdrive Consultants	112	
P.S. Matharu	800	800
Panjani Auto Spares	38	38
Permanent Secretary Ministry Of Lands		689
Peter Salai Construction Company	892	892
Petro Oil (K) Ltd		1,062
Pharosh Enterprises		1,133
Pong Agencies Limited		1,329
Postal Corporation Of Kenya		55
Precise Trading Co	50	50
Precision Unjenzi Ltd	550	550
Pwani F.M Service	78	78
Pwani Fm		70
Radio Africa Ltd (Kiss Fm)		1,054
Radio Salaam	8	66
Rahma Broadcasting Ltd		20
Raycomm Group Limited		846
Rentokil Initial	1	1

**COUNTY GOVERNMENT OF MOMBASA**  
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Rolian Agencies		460
Roof Africa Limited		1,375
Rosama Com Ltd		598
Rosly Communication	251	251
Rosylin Communication		387
Royal Media Services	487	487
Ryce East Africa	93	93
Sachfour Agences	1,487	1,487
Sadial Enterprises Ltd	376	376
Safetrucks Construction Company Ltd	79	79
Sambon Computer Services	29	29
Serena Beach Resort		2,359
Shamco Industries		112
Shamin Supplies		698
Sheena Weavers And Designers		608
Sheki Fm	211	211
Shimanzi	2,135	2,135
Simba Colt Motos Ltd		1,452
Simba Corporation Ltd		50
Southern Rock Investments	290	290
Stasha Multi Media	1,240	1,240
Stemac Printers & Stationers	83	83
Sun N Sun	459	459
Sunrise Resort	32	32
Supersonic C & F Services Ltd	307	307
Swahili Beach Hotel		2,025
Swippeze Enterprises		3,794
T.S.S Transporters	600	600

**COUNTY GOVERNMENT OF MOMBASA**  
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Techno Dynamic Services	1,173	1,173
Tee Solutions Mombasa	51	51
Telkom Kenya Limited	0	121
The Beaumont Resort Ltd		110
The People Media Group Limited		435
The Standard Group Limited	843	807
The Star	144	3,632
Tonlect Enterprises	642	683
Toyota Kenya Ltd	236	33,959
Travellers Beach Hotel		1,700
Two In One Agencies		232
Voyager Beach Resort	453	479
X-Ray Electro Medical Services	474	769
Y-Not Parking Services	3,362	3,362
<b>Total</b>	<b>1,083,282</b>	<b>1,302,164</b>
	0	0
	0	0
<b>Statutory Deductions</b>	0	0
Local Authority Pension Trust(Lap Trust)	837,151	1,114,042
Local Authority Provident Fund	502,832	617,943
National Hospital Insurance Fund	5,812	2,942
National Social Security Fund	357	963
Paymaster - General (Paye)	323,051	229,154
<b>Total</b>	<b>1,669,203</b>	<b>1,965,045</b>
	0	0
	0	0
<b>Employee Deductions</b>	0	0
Apollo Life Assurance Limited		5

**COUNTY GOVERNMENT OF MOMBASA**  
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Argos Furnishers Limited	25,337	25,390
Bandari Sacco Ltd		25
Blue Limited Collections Account		25
British American Insurance Co.(K) Limited		415
Cannon Assurance (K) Ltd		63
Economic Credit Traders Ltd	18,136	18,150
Elimu Sacco Society Limited		73
Emu Inya Enterprises Limited		0
Helb (Higher Education Loans Board)	318	325
Kenfiba(Kenya Fire Brigades Association)	51	136
Kenindia Insurance Company Limited		53
Kenya Local Government Workers Union	6,015	14,056
Kukopesha Ltd		94
Madison Insurance Company Kenya Ltd		15
Mercantile Insurance Company Limited-Salary		14
Micro Africa Limited		231
Nacico Sacco Society Limited		192
National Nurses Association Of Kenya	17	
Old Mutual Life Assurance Company Limited		33
Pan Africa Life Assurance Limited	257	669
Platinum Credit Ltd		575
The Jubilee Insurance Company Of Kenya Limited		254
Union(Cotu)	2,195	2,195
Pending Bills For Coast General		128,253
<b>Total</b>	<b>52,327</b>	<b>191,240</b>
<b>Grand Total</b>	<b>2,879,158</b>	<b>3,575,737</b>

**COUNTY GOVERNMENT OF MOMBASA**  
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**ANNEX 4 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
1. Salary arrears for defunct municipal council employees		329,539		0	329,539	329,539	
<b>Grand Total</b>		<b>329,539</b>		<b>0</b>	<b>329,539</b>	<b>329,539</b>	

**COUNTY GOVERNMENT OF MOMBASA**  
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**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs'000) 2013/14</b>	<b>Historical Cost (Kshs,000) 2012/13</b>
Land	1,706,550	1,706,550
Buildings and structures	6,782,421	6,732,506
Transport equipment	211,110	145,692
Office equipment, furniture and fittings	134,219	99,180
ICT Equipment, Software and Other ICT Assets	66,569	31,140
Other Machinery and Equipment	926,646,000	926,646
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>9,827,515</b>	<b>9,641,985</b>

**COUNTY GOVERNMENT OF MOMBASA**  
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**ANNEX 6**

	Kshs'000
<b>Transfer From Defunct Municipal Council of Mombasa</b>	
Cash in hand	5,009
Cash equivalents (short-term deposits)	(1,076,479 )
Previous Year Stale Cheques	257,126
<b>Total</b>	<u><u>(814,345)</u></u>

**COUNTY GOVERNMENT OF MOMBASA**  
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**ANNEX 7 -ASSESSMENT OF THE COUNTY OF MOMBASA'S ACTUAL PERFORMANCE AGAINST THE COMPARABLE BUDGET FOR THE PERIOD ENDED 30 JUNE 2014**

ITEM SOURCE	TITLE AND DETAILS	PRINTED ESTIMATES KShs.000	ACTUAL KShs.000	DIFFERENCE KShs.000	%AGE UTILIZATION
<b>2110100</b>	<b>Basic Salaries - Permanent Employees</b>				
2110117	Basic Salaries-county executives Services	1,945,106	2,481,880	(536,774)	175%
2110202	Casual Labour-Others	10,000	6,454	3,546	65%
2110301	House Allowance	692,830	586,232	106,598	85%
2110308	Medical Allowance	1,800	125	1,675	7%
2110309	Special Duty Allowance	25,146	1,753	23,393	7%
2110311	Transfer Allowance	3,252	227	3,025	7%
2110313	Entertainment Allowance	2,700	188	2,512	7%
2110314	Transport Allowance	182,408	12,713	169,695	7%
2110315	Extraneous Allowance	13,464	938	12,526	7%
2110316	Security Allowance	3,000	209	2,791	7%
2110318	Non- Practicing Allowance	2,616	182	2,434	7%
2110320	Leave Allowance	88,673	6,180	82,493	7%
2110322	Risk Allowance	14,849	1,035	13,814	7%
2110328	National Assembly Attendance Allowance	54,830	3,822	51,008	7%
2120101	Employer Contributions to National Social Security Fund	56,710	5,303	51,407	9%
2120102	Employer Contributions to Local Government Security Fund	319,263	16,170	303,093	5%
2120103	Employer Contribution to Staff Pensions Scheme	363,813	287,424	76,389	79%
<b>21</b>	<b>Compensation of Employees</b>	<b>3,780,460</b>	<b>3,410,835</b>	<b>369,625</b>	<b>90%</b>

**COUNTY GOVERNMENT OF MOMBASA**  
**Reports and Financial Statements**  
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**ANNEX 7 -ASSESSMENT OF THE COUNTY OF MOMBASA'S ACTUAL PERFORMANCE AGAINST THE COMPARABLE BUDGET FOR THE PERIOD ENDED 30 JUNE 2014**

		PRINTED ESTIMATES	ACTUAL	DIFFERENCE	%AGE UTILIZATION
<b>2210100</b>	<b>Utilities Supplies and Services</b>	0	0	0	0.0%
2210101	Electricity	124,233	107,567	16,666	86.6%
2210102	Water and sewerage charges	14,500	149	14,351	1.0%
<b>2210200</b>	<b>Communication, Supplies and Services</b>	0	0	0	0.0%
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	15,355	8,579	6,776	55.9%
2210202	Internet Connections	7,281	2,714	4,567	37.3%
2210203	Courier and Postal Services	7,522	48	7,474	0.6%
2210204	Leased Communication Lines	2,500	0	2,500	0.0%
2210205	Satellite Access Services	4,750	62	4,688	1.3%
<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	0	0	0	0.0%
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	21,350	21,350	0	100.0%
2210302	Accommodation - Domestic Travel	54,500	12,758	41,742	23.4%
2210303	Daily Subsistence Allowance	13,975	13,975	0	100.0%
2210304	Sundry Items (e.g Airport Tax, Taxis, etc)	4,864	1,130	3,734	23.2%
2210305	Shipment of Personal and Household Effects	500	0	500	0.0%
2210306	Repatriation Cost	500	0	500	0.0%
2210307	Passage and Transfer Expenses	1,000	136	864	13.6%
2210309	Field Allowance	1,000	300	700	30.0%
<b>2210400</b>	<b>Foreign travel and Subsistence Allowance</b>	0	0	0	0.0%
2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	11,175	9,249	1,926	82.8%
2210402	Accommodation	27,877	3,801	24,076	13.6%
2210403	Daily Subsistence Allowance	11,038	0	11,038	0.0%
2210404	Sundry Items (e.g Airport Tax, Taxis, etc)	2,651	450	2,201	17.0%
2210405	Shipment of Personal and Household Effects	1,000	0	1,000	0.0%

**COUNTY GOVERNMENT OF MOMBASA**

**Reports and Financial Statements**

**For the 16 Months Period ended June 30, 2014 (Kshs'000)**

<b>2210500</b>	<b>Printing , Advertising and Information Supplies and Services</b>	0	0	0	0.0%
2210501	International News Services	50	0	50	0.0%
2210502	Publishing and Printing Services	8,100	3,871	4,229	47.8%
2210503	Subscriptions to Newspapers, Magazines and Periodicals	2,938	11	2,927	0.4%
2210504	Advertising, Awareness & Publicity Compaigns	70,955	54,402	16,553	76.7%
2210505	Trade Shows and Exhibitions	14,638	4,334	10,304	29.6%
<b>2210600</b>	<b>Rentals of Produced Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
2210603	Rent & Rates - Non Residential	3,750	3,600	150	96.0%
2210604	Hire of Transport	14,780	3,729	11,051	25.2%
2210606	Hire of Equipments Plant and Machinery	10,840	1,000	9,840	9.2%
<b>2210700</b>	<b>Training Expense (including capacity building)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
2210701	Travel Allowance	39,175	209	38,966	0.5%
2210702	Remuneration of Instructors and Contract Based Training Services	69,485	32,181	37,304	46.3%
2210703	Production and Printing of Training Materials	16,725	16,725	0	100.0%
2210704	Hire of Training Facilities and Equipment	12,075	4,751	7,324	39.3%
2210705	Field Training Attachment	10,640	87	10,553	0.8%
2210706	Book Allowance	3,075	0	3,075	0.0%
2210707	Project Allowance	4,050	0	4,050	0.0%
2210708	Trainer Allowance	17,950	568	17,383	3.2%
2210709	Reserch Allowance	9,500	0	9,500	0.0%
2210710	Accommodation Allowance	63,175	17,072	46,103	27.0%
2210711	Tution Fees Allowance	15,650	383	15,267	2.5%
2210712	Trainning Allowance	37,551	18,961	18,589	50.5%
2210714	Gender Mainstreaming	5,210	0	5,210	0.0%
2210715	Kenya School of Government	15,800	2,791	13,009	17.7%
2210716	Human Resource Reforms	1,000	116	884	11.6%
<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

**COUNTY GOVERNMENT OF MOMBASA**  
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2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	56,700	56,700	0	100.0%
2210802	Boards, Committees, Conferences and Seminars	18,574	17,596	978	94.7%
2210803	State Hospitality Costs	1,682	3,781	-2,100	224.8%
2210805	National Celebrations	6,106	740	5,366	12.1%
2210806	Expenses of Presidents Household	0	0	0	0.0%
2210807	Medals, Awards, and Honors	9,770	1,241	8,529	12.7%
2210808	Purchase of Coffins	1,500	0	1,500	0.0%
2210809	Board Allowance	10,832	2,262	8,570	20.9%
<b>2210900</b>	<b>Insurance Costs</b>	0	0	0	0.0%
2210901	Group Personal Insurance	109,700	22,927	86,773	20.9%
2210902	Building Insurance	26,000	0	26,000	0.0%
2210903	Plant, Equipment and Machinery Insurance	21,000	0	21,000	0.0%
2210904	Motor Vehicle Insurance	23,000	5,367	17,633	23.3%
2210905	Aircraft, Boats and Other Transport Equipment Insurance	5,000	0	5,000	0.0%
<b>2211000</b>	<b>Specialised Materials and Supplies</b>	0	0	0	0.0%
2211001	Medical Drugs	15,000	1,392	13,608	9.3%
2211003	Veterinarian Supplies and Materials	10,000	0	10,000	0.0%
2211004	Fungicides, Insecticides and Sprays	24,061	1,195	22,866	5.0%
2211005	Chemicals and Industrial Gases	15,060	6,326	8,734	42.0%
2211006	Purchase of Workshop Tools, Spares and Small Equipment	7,494	0	7,494	0.0%
2211009	Education and Library Supplies	500	0	500	0.0%
2211011	Purchase/Production of Photographic and Audio-Visual Materials	10,500	0	10,500	0.0%
2211016	Purchase of Uniforms and Clothing - Staff	25,684	10,646	15,038	41.5%
2211021	Purchase of Bedding and Linen	2,204	0	2,204	0.0%
2211023	Supplies for Production	4,853	0	4,853	0.0%
2211026	Purchase of Vaccines and Sera	15,500	3,379	12,121	21.8%

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2211028	Purchase of X-Rays Supplies	880	0	880	0.0%
<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	0	0	0	0.0%
2211201	Refined Fuels and Lubricants for Transport	49,360	49,360	0	100.0%
2211202	Refined Fuels and Lubricants for Production	15,200	15,200	0	100.0%
2211203	Refined Fuels and Lubricants -- Other	12,000	11,777	223	98.1%
2211204	Other Fuels (wood, charcoal, cooking gas etc...)	6,168	0	6,168	0.0%
<b>2211300</b>	<b>Other Operating Expenses</b>	0	0	0	0.0%
2211301	Bank Service Commission and Charges	8,025	8,025	0	100.0%
2211302	School Examination and Invigilation Fees	1,000	0	1,000	0.0%
2211305	Contracted Guards and Cleaning Services	9,500	9,031	469	95.1%
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,730	1,806	1,924	48.4%
2211307	Transport Costs and Charges ( freight, loading/unloading, clearing and shipping charges)	200	0	200	0.0%
2211308	Legal Dues/fees, Arbitration and Compensation Payments	51,000	51,000	0	100.0%
2211310	Contracted Professional Services	438,210	265,423	172,787	60.6%
2211311	Contracted Technical Services	50,000	27,552	22,448	55.1%
2211313	Security Operations	8,815	23,361	-14,546	265.0%
2211323	Laundry Expenses	1,479	482	997	32.6%
2211329	HIV AIDS Secretariat workplace Policy Development	5,570	0	5,570	0.0%
<b>2211100</b>	<b>Office and General Supplies and Services</b>	0	0	0	0.0%
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	127,084	115,612	11,471	91.0%
2211102	Supplies and Accessories for Computers and Printers	41,983	26,774	15,209	63.8%
2211103	Sanitary and Cleaning Materials, Supplies and Services	27,580	6,972	20,607	25.3%
<b>2220100</b>	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	0	0	0	0.0%
2220101	Maintenance expenses -Motor vehicle	33,622	17,510	16,112	52.1%
2220102	Maintenance Expenses - Aircraft	100	0	100	0.0%

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2220103	Maintenance Expenses - Boats and Ferries	500	0	500	0.0%
2220105	routine vehicle maintenance	1,442	0	1,442	0.0%
<b>2220200</b>	<b>Routine maintenance- Other Assets</b>	0	0	0	0.0%
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	54,690	0	54,690	0.0%
2220202	Maintenance of Office Furniture and Equipment	65,116	725	64,392	1.1%
2220203	Maintenance of Medical and Dental Equipment	4,950	0	4,950	0.0%
2220204	Maintenance of Buildings -- Residential	50,073	38,374	11,698	76.6%
2220206	Maintenance of Civil Works	15,000	71,547	-56,547	477.0%
2220208	Maintenance of Aerodromes and Airstrips	10,000	0	10,000	0.0%
2220210	Maintenance of Computers, Software, and Networks	14,040	1,298	12,741	9.2%
2220212	Maintenance of Communications Equipment	1,000	0	1,000	0.0%
2220213	Maintenance of Civil Works Equipment	50,000	793	49,207	1.6%
	<b>Use of Goods and Services</b>	<b>2,353,718</b>	<b>1,223,233</b>	<b>1,130,484</b>	<b>52.0%</b>
		0	0	0	0.0%
		0	0	0	0.0%
2420400	Other Creditors And Interest payments	0	0	0	0.0%
2420403	Other Creditors And Interest payments	110,000	110,000	0	100.0%
2640502	Other Creditors And Interest payments	10,000	10,000	0	100.0%
2640505	Other Creditors And Interest payments	96,000	96,000	0	100.0%
4110401	Other Creditors And Interest payments	90,000	82,639	7,361	91.8%
4510403	Other Creditors And Interest payments	135,000	154,997	0	100.00%
	<b>Total Other Creditors And Interest payments</b>	<b>441,000</b>	<b>453,636</b>	<b>7,361</b>	<b>103%</b>

**ANNEX 7 -ASSESSMENT OF THE COUNTY OF MOMBASA'S ACTUAL PERFORMANCE AGAINST THE COMPARABLE BUDGET FOR THE PERIOD ENDED 30 JUNE 2014**

**COUNTY GOVERNMENT OF MOMBASA**  
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		<b>PRINTED ESTIMATES</b>	<b>ACTUAL</b>	<b>DIFFERENCE</b>	<b>%AGE UTILIZATION</b>
<b>2610100</b>	<b>Grants and Transfers to Foreign Governments</b>	0	0	0	0.0%
2610101	Grants for Management of Natural Disasters	15,000	2,000	13,000	13.3%
<b>2640100</b>	<b>Scholarships and other Educational Benefits</b>	0	0	0	0.0%
2640101	Scholarships and other Educational Benefits - Secondary Education	35,000	0	35,000	0.0%
2640102	Scholarships and other Educational Benefits - Tertiary Education	30,000	0	30,000	0.0%
<b>2640300</b>	<b>Subsidies to Small Businesses, Cooperatives, and Self Employed</b>	0	0	0	0.0%
2640301	Ferry Services	114	7	107	6.1%
<b>2640400</b>	<b>Other Current Transfers, Grants and Subsidies</b>	0	0	0	0.0%
2640403	Burial Grants for Destitutes	5,400	1,973	3,427	36.5%
2640405	Grant to Scouts and Girl Guides Association	0	0	0	0.0%
	<b>Grants total</b>	<b>85,514</b>	<b>3,980</b>	<b>81,535</b>	<b>56.0%</b>

<b>3010301</b>	<b>Modernising of existing msrkets</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0.0%</b>
<b>3110200</b>	<b>Construction of Buildings</b>	0	0	0	0.0%
<b>3010202</b>	<b>Women Fund</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0.0%</b>
3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)	450,000	0	450,000	0.0%
<b>3110300</b>	<b>Refurbishment of Buildings</b>	0	0	0	0.0%
3110302	Refurbishment of Non-Residential Buildings	165,000	511	164,489	0.3%
<b>3110400</b>	<b>Construction of Roads</b>	0	0	0	0.0%
3110402	Access Roads	150,000	16,328	133,672	10.9%
<b>3110500</b>	<b>Construction and Civil Works</b>	0	0	0	0.0%

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3110502	Water Supplies and Sewerage	5,541	0	5,541	0.0%
3110504	Other Infrastructure and Civil Works	100,000	0	100,000	0.0%
3110599	Other Infrastructure and Civil Works	5,000	0	5,000	0.0%
<b>3110600</b>	<b>Overhaul and Refurbishment of Construction and Civil Works</b>	0	0	0	0.0%
3110601	Overhaul of Roads and Bridges	80,843	0	80,843	0.0%
<b>3110700</b>	<b>Purchase of Vehicles and Other Transport Equipment</b>	0	0	0	0.0%
3110701	Purchase of Motor Vehicles	135,500	65,418	70,082	48.3%
3110702	Purchase of Boats	40,000	0	40,000	0.0%
3110707	Purchase of Ambulances	15,000	0	15,000	0.0%
<b>3110800</b>	<b>Overhaul of Vehicles and Other Transport Equipment</b>	0	0	0	0.0%
3110803	Overhaul of Boats	30,000	0	30,000	0.0%
<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	0	0	0	0.0%
3111001	Purchase of Office Furniture and Fittings	45,550	17,115	28,435	37.6%
3111002	Purchase of Computers, Printers and other IT Equipment	59,807	34,763	25,044	58.1%
3111003	Purchase of Airconditionners, Fans and Heating Appliances	2,300	0	2,300	0.0%
3111005	Purchase of Photocopiers	4,029	0	4,029	0.0%
3111008	Purchase of Printing Equipment	6,150	680	5,470	11.1%
3111009	Purchase of other Office Equipment	12,850	15,826	-2,976	123.2%
3111010	Purchase of Weights and Measures Equipments	2,000	0	2,000	0.0%
3111011	Purchase of Lighting Equipment	300,000	22,753	277,247	7.6%
<b>3111100</b>	<b>Purchase of Specialised Plant, Equipment and Machinery</b>	0	0	0	0.0%
3111101	Purchase of Medical and Dental Equipment	2,000	0	2,000	0.0%
3111103	Purchase of Agricultural Machinery and Equipment	18,507	0	18,507	0.0%
3111107	Purchase of Laboratory Equipment	5,465	957	4,508	17.5%
3111110	Purchase of Generators	5,000	0	5,000	0.0%
3111111	Purchase of ICT networking and Communications Equipment	233,000	0	233,000	0.0%
3111115	Purchase of Drilling Rig	80,000	0	80,000	0.0%

**COUNTY GOVERNMENT OF MOMBASA**

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3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0	0	0	0.0%
3111401	Pre-feasibility, Feasibility and Appraisal Studies	374,000	0	374,000	0.0%
3111504	Other Infrastructure and Civil Works	2,267,781	11,450	2,256,331	0.5%
3130101	Markets, Youth Polytechnic, Desettlement ect	280,000	0	280,000	0.0%
	<b>Capital total</b>	5,025,324	185,801	4,839,523	3.70%
		<b>11,686,016</b>	<b>5,277,682</b>	<b>6,408,333</b>	<b>45%</b>