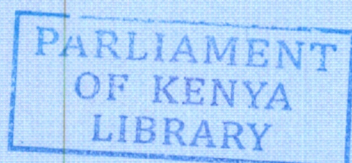


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
COUNTY ASSEMBLY OF MOMBASA**

**FOR THE PERIOD
1 JULY 2014 TO 30 JUNE 2015**



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OFFICE OF THE AUDITOR-GENERAL

Ref: MOMBASA CA/2014/2015

19 October 2016

Mr. Salim Juma
Clerk to the Mombasa County Assembly
P.O. Box 90440 - 80100
MOMBASA



Dear Mr. Juma

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF MOMBASA COUNTY ASSEMBLY FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

I transmit the report on the examination of the financial operations of Mombasa County Assembly for the period 1 July 2014 to 30 June 2015.

The report is submitted in accordance with the provisions of Article 229(7) of the Constitution for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

Sylvester N. Kiini
Deputy Auditor General
For: **AUDITOR-GENERAL**

Copy to: **Mr. Jeremiah Nyegenye**
Clerk to the Senate
P.O. Box 41842-00100
NAIROBI

Mr. Ali Hassan Joho
The Governor
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REPORT OF THE AUDITOR – GENERAL ON THE FINANCIAL OPERATIONS OF COUNTY ASSEMBLY OF MOMBASA FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

EXECUTIVE SUMMARY

Background Information

The Constitution of Kenya, 2010 under the Article 176, created the County Governments which consist of the County Assembly and the County Executive. The County Assembly which is the Legislative arm of the County Government consists of the Speaker and Members of County Assembly (elected and nominated). The Mombasa County Assembly which is domiciled in Mombasa Town has 30 elected and 13 nominated Members all totaling to forty-three (43).

Introduction

This management and financial operations audit covers the period 1 July 2014 to 30 June 2015. It was undertaken to assess the adequacy and reliability of the systems of management and financial controls instituted by the management of the County Assembly in running its affairs with emphasis on the utilization of public resources.

Terms of Reference

The Office of the Auditor-General is an independent office mandated by the Constitution under Article 229 to audit the accounts of the National and County Government. In this regard, the office planned a management and financial operations audit of the County Assembly of Mombasa for the period 1 July 2014 to 30 June 2015 with the following audit objectives.

- Assessment of controls over management of cash and bank accounts.
- Assessment of controls over management of assets under the control of the County Assembly.
- Assessment of compliance with the procurement laws in process of acquisition of goods or services
- Assessment of compliance with Public Finance Management Act, 2012 in the utilization of public funds.
- Compliance with other relevant laws and regulations
- To ascertain the integrity and reliability of financial and other information used by management in the utilization of public funds.

To confirm that all necessary supporting documents, records, and accounts have been kept in respect of all transactions.

Methodology

The approach used in carrying out this audit included the following:

- Interviews with key officers at the County Assembly offices.
- Review of applicable legislation and regulations.
- Examination of payment vouchers and support documents, cashbooks, vote books, bank statements, bank slips, miscellaneous receipt books, procurement documents, stores records, asset registers and other related records.
- Review of minutes of various meetings where there were resolutions regarding utilization of public funds.
- Physical inspection and verifications
- Observation of processes and activities.
- Review of documents used by management to monitor use of funds.

Scope and Determination of Responsibilities

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable evidence that, in all material respects, expenditure incurred is fairly stated and recording for all financial transactions is achieved. The matters mentioned in this report are therefore those that were identified through tests considered necessary for the purpose of achieving the audit objectives and it is possible that there might be other matters and/or weaknesses that were not identified.

The formulation and maintenance of effective control measures and compliance with laws and regulations is the responsibility of the management. The responsibility of Auditor-General is to report on the weaknesses and non-compliance with Laws and regulations identified in the course of the audit.

The following sections below highlight key audit findings noted during the audit of the financial operations for the year ended 30 June 2015

KEY AUDIT FINDINGS

1.0 Budget Performance Analysis

In the financial year 2014/2015 County Assembly had a total budget of Kshs.436,380,990 comprising of Kshs.31,350,000 for development and Kshs.405,030,990 for recurrent expenditure. This was an increase of 47% compared to the financial year 2013/2014 budget of Kshs. 268.5 million. As at the end of the

financial year, the County Assembly had spent Kshs. 290,570,967 on recurrent vote being 72% of the budget while Kshs. 9,049,900 had been spent on development representing 29%. Analysis of the proportion of the actual expenditure reveal that 97% of the total expenditure was on recurrent while only 3% was on development.

A review of the recurrent expenditure revealed that fourteen (14) budget lines had nil expenditure which implies idle funds. Similarly, County Assembly spent Kshs.52.71 million on sitting allowances to the 43 MCAs, representing an absorption rate of 98 per cent of the annual MCA sitting allowance budget, an increase from Kshs.14.4 million spent in financial year 2013/14.

2.0 Delay in Passing of Finance Bill 2014

According to the County Assembly's Bill tracker, the Finance Bill 2014 was passed on 19 November 2014, fifty (50) days after the deadline of 30 September 2015 contrary to Section 133 of Public Finance Management Act, 2012 which requires that not later than ninety days after passing the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without amendments. It was not clear how the revenue targets could be achieved when the Bill enactment was delayed for over 50 days.

3.0 Ward Office Expenditure – Unaccounted for Disbursements to Ward Offices

A review of disbursements to ward offices made during the year revealed that disbursements amounting to Kshs.4,200,000 to various ward offices were not accounted for as the expenditure returns for the disbursed funds were not made available for audit verifications. It was further revealed that additional funds were released to the wards that had failed to submit returns for the previous disbursements contrary to the County Assembly Service Board directive on management of ward offices. In addition, out of Kshs.600,000 disbursed to Bofu and Miritini ward offices, only Kshs.391,975 was accounted for leaving a balance of Kshs.208,025 unaccounted for.

In the circumstance, the propriety and accuracy of disbursements to ward offices of Kshs.4,200,000 could not be determined.

4.0 Staff Medical Insurance Cover

4.1 Tendering for Medical Insurance Cover

A review of documents availed by the management indicated that the County Assembly through tender No. CAM/PRO/T/01/2014-2016 awarded an insurance brokerage firm a contract to offer medical insurance cover at a premium of Kshs.33,245,433. However, the firm's quote of Kshs.33,245,433 was the highest compared to Kshs.29,416,300 of the lowest evaluated bidder resulting to excess cover of Kshs.3,829,133. This is contrary to Section 66 (4) of the Public Procurement and Disposal Act, 2005 which requires that the successful tender shall be the tender

with the lowest evaluated price. In addition, the insurance policy document for the medical insurance cover was not availed for audit review.

In the circumstances, it was not possible to confirm the validity and terms of medical cover between the County Assembly and the medical insurance provider.

4.2 Non-performance of the Medical Insurance Contract

Records availed for audit indicate that the medical insurance contract was terminated on 26 June 2015 due to non-performance of the contract by the brokerage firm. According to records availed for audit verifications, by the time of contract termination indicates that the County Assembly had spent a total of Kshs.38,163,850 on the brokerage firm which include total payments amounting to Kshs.27,459,322 and pending bills totaling Kshs.10,704,528 as at the close of the financial year. Amount of Kshs.38,163,850 exceeded the firm's quoted bid price of Kshs.33,245,433 by Kshs.4,918,417 being additional loss resulting from the flawed procurement process. Further, according to the expenditure records, additional Kshs.10,777,721 was paid to staff as reimbursement for medical claims on bills incurred in various medical facilities outside this cover.

In the circumstance, the propriety of the medical scheme with a total expenditure of Kshs.48,941,575 and value for money for this procurement could not be determined.

5.0 Management of Imprest

Examination of IFMIs reports on outstanding imprest revealed that the County Assembly of Mombasa had un-surrendered imprest amounting to Kshs.20,555,161 as at 30 June 2015. Included in the outstanding imprest of Kshs.20,555,161 is imprest amounting to Kshs.15,043,861 which was long overdue. In addition, the audit examination revealed that Kshs.17,274,481 was held by officers with multiple unsurrendered imprest contrary to Section 5.6.5 of the Government Financial Regulations and Procedures. The audit also revealed that there were officers holding imprest amounting to Kshs.10,871,251 for more than six months without surrendering.

Further, the audit review of surrender vouchers revealed that supporting documents amounting to Kshs.540,400 were not related to the activity for which the imprest was issued. It was not clear whether the intended activity was undertaken.

6.0 Procurement of Goods and Services

6.1 Procurement of Photocopying Papers and Kaspersky Antivirus

The County Assembly via quotation reference CAM/PRO/QTN/004/2014-15 purchased 3,000 reams of photocopying papers at a price of Kshs.600 per ream costing a total of Kshs.1,800,000. Similarly, a review another of quotation reference number CAM/ PRO/QTN/022/2015-15 revealed that the County Assembly also

purchased 10 Kaspersky antivirus at a price of Kshs.24,500 per pack costing a total of Kshs.245,000.

However, according to the 2014 price index as published on the Public Procurement Oversight Authority's website, the price of a ream of photocopying was on the average of Kshs.442. Also, a market survey on the price of Kaspersky antivirus within the Mombasa town indicated an average price of Kshs.1,500 for a single-user. In the circumstances, the County Assembly may have lost a total of Kshs.704,000 through inflated prices which include Kshs.474,000 on photocopying papers and Kshs.230,000 on Kaspersky antivirus.

The propriety and value for money of the expenditure could not be confirmed for the financial year ended 30 June 2015.

6.2 Procurement of Robes for the Speaker and Clerk

Documents availed for audit review indicated that the County Assembly procured two robes for the speaker and six robes for the Clerk at a total cost Kshs.2,600,000. A review of the procurement documents revealed that although the items were identical and requested at the same time, procurement was done separately and awarded to two different suppliers. This was in contravention of Section 30 of the Public Procurement and Disposal Act, 2005 which prohibits entities from structuring procurement as two or more procurements for the purpose of avoiding use of a procurement procedure. The splitting of this procurement enabled the procurement to be through quotations where if not split it would have necessitated use of restricted tender as per legal notice no. 106 of 2013 which requires a procurement of goods whose value is over Kshs.2million to be through restricted tender.

7.0 Sitting Allowances

7.1 Sitting Allowances paid to MCAs Attending Jumuiya ya County za Pwani Consultative Forum

Audit examination of the expenditure records revealed that Kshs.1,594,200 was paid to Members of the County Assembly and some members of staff to attend Jumuiya ya County za Pwani Consultative forum. However, according to the invitation letter, persons invited were the County Secretary and County Executive Committee members. Further, the allowance was paid for two days although the invitation was for a single day. It was also noted that there were some discrepancies on signatures as per the attendance list and payment list supporting the payment voucher.

7.2 Excess Sitting Allowance

Audit examination of the Integrated Payroll and Personnel Database (IPPD) revealed that MCAs' sitting allowance for the months of May 2014 and August 2014 was paid in the month of September 2014. However, a review of the payroll for the month of September 2014 revealed MCAs were paid excess sitting allowance amounting to Kshs.3,310,000 over and above the 32 sittings per month stipulated by the Salaries

and Remuneration Commission. Therefore, the validity and regularity of the excess sitting allowance could not be determined.

8.0 Mileage Allowance

Audit examination of the payroll for the year under review indicated that all the forty three (43) both elected and nominated MCAs were paid the maximum mileage allowance of Kshs.39,528 per month amounting a total of Kshs.20,396,448 paid in the year. The mileage allowance was paid regardless of the distance covered from their homes to the County Assembly which is contrary to Salaries and Remunerations Commission Circular reference No. SRC/TS/CGOVT/3/16. Further, the management did not avail bio-data on the exact home of the MCAs in order to determine the actual entitlement of the mileage allowances to each MCA.

9.0 Foreign Travel

9.1 Foreign Travel Allowance to Zanzibar

According to records availed for audit, the County Assembly paid Kshs.5,000,140 to members and staff of the County Assembly to travel to South Africa for 10 days to attend the Gauteng Provincial Legislature for benchmarking. The trip did not take place due to delays in processing travel Visa. However, the money for trip was not refunded to the County Assembly instead the team took a trip to Zanzibar for 13 days with additional cost of Kshs.1,400,000 incurred on transport to Zanzibar. There was no indication that the Accounting Officer had sanctioned the change.

10. Mortgage and Car Loans to MCAs

A review of car loan repayment schedule to Chase Bank revealed that thirty three (3) MCAs were in repayment default amounting to Kshs.7,405,043. It was not clear how the County Assembly would repay the loan in case the MCAs' current term lapses before clearing the loan.

11.0 Fixed Assets Register

A review of the asset register availed for verification indicated that the register maintained by the County Assembly was incomplete with no details on; date of purchase, location, custodian and unique identification marks. In addition, five motor vehicles, three electronic equipment valued at Kshs.500,000, furniture and equipment valued at Kshs.10,736,900 procured during the financial year were not updated on the register. It was not possible to determine how the County Assembly keeps track of its assets.

12.0 Education Sponsorship to MCAs

Audit examination of payment vouchers revealed that County Assembly sponsored some MCAs to various universities to pursue various courses. It was not clear the criteria used in selecting and awarding of the sponsorship as the County Assembly

had no training policy in place. In addition, there was no evidence of a need assessment carried out to determine staff capacity needs.

Therefore, value for money from the expenditure on tuition fees to MCAs could not be determined.

13.0 Accounting Records

The County Assembly of Mombasa has a full-fledged finance department headed by a finance officer. Among the duties tasked with the department is maintaining accounting records of the County Assembly including the cash book and ledgers and registers which are necessary for the production of accounts for County Assembly. However, information availed for audit indicate that the County Assembly of Mombasa does not maintain its own accounting records and relies on financial records of the County Executive. Further, the financial statements were not prepared and submitted to the Auditor-General for audit in line with section 100 (4) of the Public Finance Management Act, 2012.

In the absence of the statement of receipts and payments and statement of assets, it is not possible to determine financial performance and independently review the financial position of the County Assembly of Mombasa as at 30 June 2015.

14.0 Non-closure of Bank Accounts in Co-operative Bank

The County Assembly operates a bank account in Co-operative bank. As at the time of audit the bank account had not been closed and neither a bank reconciliation submitted to the Office of the Auditor-General. This was contrary to paragraph 22 of the National Treasury Circular No. 14 which required Accounting Officers of the County Government entities including County Assemblies to open and operate bank accounts only in Central Bank of Kenya except imprest bank account, revenue bank account and County public fund bank accounts.



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

Nairobi

30 August 2016

**DETAILED REPORT OF THE AUDITOR-GENERAL ON FINANCIAL OPERATIONS
OF COUNTY ASSEMBLY OF MOMBASA FOR THE PERIOD 1 JULY 2014
TO 30 JUNE 2015**

DETAILED FINDINGS

1.0 Budget Performance Analysis

The County Assembly had a total budget of Kshs. 436,380,990 voted for the financial year 2014/2015 comprising of Kshs.31,350,000 for development and Kshs.405,030,990 for recurrent expenditure. This was an increase of 47% compared to 2013/2014 financial year budget of Kshs. 268.5 million.

The budget absorption was as follows:

Item	Budgeted Allocation 2014/2015	Actual 2014/2015	Under Absorption	Absorption in %	As % of Total Expenditure
Recurrent	405,030,990	290,570,967	114,460,023	72	97
Development	31,350,000	9,049,900	22,300,100	29	3
Total	436,380,990	299,620,867	136,760,123		100

1.1 Development Vote

Kshs.31,350,000 under development vote was for the purchase of photocopier, computers, printers, air conditioners, generator among others. However as at the end of the financial year only Kshs.9,049,900 had been spent. Among items not acquired include a cash box and communication equipment.

1.2 Recurrent Vote

A breakdown of the recurrent expenditure budget revealed the following budget lines/votes were not spent at all:

Vote	Amount Kshs
Hire of Equipment, Plant and Machinery	1,000,000
Production and Printing of Training Materials	1,000,000
Hire of Training Facilities and Equipment	500,000
Field Training Attachments	500,000
Book Allowance	500,000
Project Allowance	500,000
Research Allowance	1,000,000
Trainee Allowance	2,500,000
Human Resource Reforms	1,000,000
National Celebrations	2,000,000
Plant, Equipment and Machinery Insurance	1,500,000
Motor Vehicle Insurance	4,000,000
Education and Library Supplies	5,000,000
Purchase/Production of Photographic and Audio-Visual Materials	5,000,000
Total	26,000,000

It was not clear how the basis of providing for the votes if no expenditure was anticipated. The public funds remained idle at the expense of other deserving votes. The County Assembly spent Kshs.52.71 million on sitting allowances to the 43 MCAs, representing an absorption rate of 98 per cent of the annual MCA sitting allowance budget, an increase from Kshs.14.4 million spent in financial year 2013/14. It was also noted that Kshs.45,548,196 being 16% of the total recurrent budget was spent on repayment of various debts. This also represents 403% more of the amount spent on development vote. The County Assembly may be spending more on debts at the expense of development.

Recommendations

The County Assembly should allocate more resources on development in order to enhance service delivery to the people of Mombasa County. The management should only allocate funds on votes that are expected to have economic activities during the financial. Idle votes should be procedurally re-allocated to more deserving votes.

2.0 Delay in Passing of the Finance Bill 2014

According to the County Assembly's Bill tracker, the Finance Bill 2014 was passed on 19 November 2014, fifty (50) days after the deadline of 30 September 2015 set by the law. This is contrary to Section 133 of Public Finance Management Act, 2012 which require that not later than ninety days after passing the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without amendments. It was not clear how the revenue targets could be achieved when the Bill enactment was delayed for over 50 days.

Recommendations

The County Assembly should adhere to Section 133 of Public Finance Management Act, 2012 in relation to passing of Finance Bill to ensure the legislative framework is ready to assist the county to collect the expected revenue in the implementation of the County Government's budget.

3.0 Ward Office Expenditure - Unaccounted Disbursements to Ward Offices

A review of disbursements to ward offices made during the year revealed that disbursements amounting to Kshs.4,200,000 as detailed in **Appendix I** to various ward offices were not accounted for as the expenditure returns for the disbursed funds were not made available for audit verifications. It was further revealed that additional funds were released to the wards that had failed to submit returns for the previous disbursements contrary to the County Assembly Service Board directive on management of ward offices. In addition, out of Kshs.600,000 disbursed to two ward offices as detailed in **Appendix II**, only Kshs.391,975 was accounted for leaving a balance of Kshs.208,025 as unaccounted for. In the circumstance, the propriety and accuracy of disbursements to ward offices of Kshs.4,200,000 could not be determined.

Recommendations

The management should adhere to Section 5.6 of the Government Financial Regulations and Procedures in relation to standing imprest and directives set by the County Assembly Service Board on the management of county ward offices. No additional funds should be disbursed to ward offices before the previous disbursement has been accounted for. Returns for the unaccounted for disbursements should be availed for audit verifications failure to which the amount is recovered from the respective officer.

4.0 Staff Medical Insurance Cover

4.1 Tendering for Medical Insurance Cover

A review of documents availed by the management indicated that the County Assembly through tender no. CAM/PRO/T/01/2014-2016 awarded an insurance brokerage firm a contract to offer medical insurance cover at a premium of Kshs.33,245,433. However, the firm's quote of Kshs.33,245,433 was the highest compared to Kshs.29,416,300 of the lowest evaluated bidder resulting to excess cover of Kshs.3,829,133. This is contrary to Section 66 (4) of the Public Procurement and Disposal Act, 2005 which requires that the successful tender shall be the tender with the lowest evaluated price. In addition, the insurance policy document for the medical insurance cover was not availed for audit review. In the circumstances, it was not possible to confirm the validity and terms of medical cover between the County Assembly and the medical insurance provider.

Recommendations

Procurements should be in line with Section 66 (4) of the Public Procurement and Disposal Act, 2005 which requires that the lowest bidders is awarded the contract. As a result, the officer responsible for this flawed procurement process should be surcharged for the loss of Kshs.3,829,133. Further, the insurance policy document should be made available for audit review failure to which the responsible officer is held liable.

4.2 Non-performance of the Medical Insurance Contract

Records availed for audit indicate that the medical insurance contract was terminated on 26 June 2015 due to non-performance of the contract by the brokerage firm. According to records availed for audit verifications, by the time of contract termination indicates County Assembly had spent a total of Kshs.38,163,850 on the brokerage firm which include total payments amounting to Kshs.27,459,322 and pending bills totaling Kshs.10,704,528 as at the close of the financial year. Amount of Kshs. 38,163,850 exceeded the firm's quoted bid price of Kshs.33,245,433 by Kshs.4,918,417 being additional loss resulting from the flawed procurement process. Further, according to the expenditure records, additional Kshs.10,777,721 was paid

to staff as reimbursement for medical claims on bills incurred in various medical facilities outside this cover.

In the circumstance, the propriety of the medical scheme with a total expenditure of Kshs.48,941,575 and value for money for this procurement could not be determined.

Recommendations

The Accounting Officer and the tender committee should be held to account for the financial loss of Kshs.4,918,417 paid in excess of the contract price, and for Kshs.10,777,721 which was paid in addition to the contract amount. The management should always carry a due diligence on the bidding firms before award of contract to avoid the risk of non-performance.

5.0 Management of Imprest

Examination of IFMIs reports on outstanding imprest revealed that the County Assembly of Mombasa had not surrendered imprest amounting to Kshs.20,555,161 as detailed in **Appendix III** which was outstanding as at 30 June 2015. Included in the outstanding imprest of Kshs.20,555,161 as at 30 June 2015 is imprest amounting to Kshs.15,043,861 as detailed in **Appendix IV** which was long overdue contrary to Section 5.6.5 of the Government Financial Regulations and Procedures which require that an officer issued with imprest to account for the same within 48 hours of conclusion of the assignment. In addition, the audit examination revealed that Kshs.17,274,481 as detailed in **Appendix V** was held by officers with multiple unsurrendered imprest contrary to Section 5.6.6 of the Government Financial Regulations and Procedures which prohibits issuing of a second imprest before the first imprest is surrendered. The audit also revealed that there were officers holding imprest amounting to Kshs.10,871,251 as detailed in **Appendix VI** for more than six months without surrendering.

Further, the audit review of surrender vouchers revealed that supporting documents amounting to Kshs.540,400 as detailed in **Appendix VII** were not related to the activity for which the imprest was issued. It was not clear whether the intended activity was undertaken.

Recommendations

The management of imprest should be in line with Section 5.6.5 of the Government Financial Regulations and Procedures which requires imprest to be accounted for within the stipulated time of 48 hours from date of arriving from the field. All overdue imprest should be recovered from the affected officers' payroll without any further delays. The Accounting Officer should be held accountable for approving additional imprest to officers with outstanding imprests. Further, officers who failed to provide proper supporting documents should be surcharged to recover the difference of Kshs.540,400.

6.0 Procurement of Goods and Services

6.1 Procurement of Photocopying Papers and Kaspersky Antivirus

The County Assembly via quotation number CAM/PRO/QTN/004/2014-15 awarded an order for supply of 3,000 reams of photocopying papers at a price of Kshs.600 per ream costing a total of Kshs.1,800,000. Similarly, a review of quotation reference number CAM/ PRO/QTN/022/2015-15 dated 30/08/2014 revealed that the County Assembly ordered for the supply of 10 Kaspersky antivirus at a price of Kshs.24,500 per pack costing a total of Kshs.245,000. However, according to the 2014 price index as published on the Public Procurement Oversight Authority's website, the price of a ream of photocopying paper was on the average of Kshs. 442. Additionally, a market survey for price for Kaspersky antivirus within the Mombasa town indicates an average price of Kshs.1,500 for a single-user. Therefore, the County Assembly may have lost a total of Kshs.704,000 through inflated prices which include Kshs.474,000 on photocopying papers and Kshs.230,000 on Kaspersky antivirus.

The propriety and value for money of the expenditure could not be confirmed for the year ended 30 June 2015.

Recommendations

Price of goods and services procured should be as per Section 10 (3) of the Procurement and Disposal Act 2005 which requires standard goods, services and works with known market prices shall be procured at the prevailing market prices. The Accounting officer and officer in charge of procurement should be surcharged to recover the loss of Kshs.704,000 incurred due to inflated prices.

6.2 Procurement of Robes for the Speaker and the Clerk

Documents availed for audit review indicated that the County Assembly procured two robes for the speaker and six robes for the Clerk at a total cost Kshs.2,600,000. A review of the procurement documents revealed that although the items were identical and requested at the same time, procurement was done separately and awarded to two different suppliers. This was in contravention of Section 30 of the Public Procurement and Disposal Act, 2005 which prohibits entities from structuring procurement as two or more procurements for the purpose of avoiding use of a procurement procedure.

The splitting of this procurement enabled the procurement to be through quotations whereas if not split up, it would have necessitated use of restricted tender as per Legal notice no. 106 of 2013 which requires a procurement of goods whose value is over Kshs. 2million to be through restricted tender.

Recommendations

The management should ensure that procurement of goods and services is done in line with Section 30 of the Public Procurement and Disposal Act, 2005 which states

that no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure.

7.0 Sitting Allowances

7.1 Sitting Allowances Paid to MCAs Attending Jumuia ya County za Pwani Consultative Forum

Audit examination of the expenditure records revealed that a total of Kshs.1,594,200 as detailed in **Appendix XII** was paid to Members of the County Assembly as per diem and fuel to forty three (43) Members of the County Assembly, the speaker and twenty one (21) staff to attend Jumuia ya County za Pwani Consultative forum from 6th February 2015 to 8th February 2015. However, according to the invitation letter, those invited were County Secretary and County Executive Committee members. Further, it was noted that the rates used to compute the per diem was for Mombasa instead of using the rates for Taita Taveta leading to a total overpayment of Kshs. 615,400.

Recommendations

The management should ensure that payment of public funds follow the rules and procedures prescribed in the Government Financial Regulations and Procedures and the officers who were not in the invitation letter should be surcharged to recover Kshs.1,594,200 allowances irregularly paid for a meeting they were not invited to attend.

7.2 Excess Sitting Allowance

Examination of the Integrated Payroll and Personnel Database (IPPD) revealed that MCAs' sitting allowance for the months of May 2014 and August 2014 was paid in the month of September 2014. However, a review of the payroll for the month of September 2014 revealed MCAs were paid excess sitting allowance amounting to Kshs.3,310,000 as detailed in **Appendix VIII** over and above the 32 sittings per month stipulated by the Salaries and Remuneration Commission. Therefore, the validity and regularity of the excess sitting allowance could not be determined.

Recommendations

The management should ensure that sitting allowance is paid as per Salaries and Remuneration Commission guidelines which provide a maximum of 32 sittings per MCA per month. Allowances totaling Kshs.3,310,000 paid un-procedurally should be recovered from the respective MCAs.

8.0 Mileage Allowance

Audit examination of the payroll for the year under review indicated that all the forty three (43), both elected and nominated, MCAs were paid the maximum mileage allowance of Kshs.39,528 per month amounting to a total of Kshs.20,396,448 paid in

the year as sampled in **Appendix IX**. The mileage allowance was paid regardless of the distance covered from their homes to the County Assembly which is contrary to Salaries and Remunerations Commission Circular reference No. SRC/TS/CGOVT/3/16 which states that MCAs are entitled to mileage allowance at a standard rate of 109.80 per kilometer for upto a maximum of 45 kilometers return journey to their respective areas of representation. The management did not avail bio-data on the exact home of the MCAs in order to determine the actual entitlement of the mileage allowances to each MCA. In addition, there are a number of MCAs who come from nearby wards including MCAs representing a ward in Mombasa Island who may not have qualified for maximum allowances.

Recommendations

The management should ensure mileage allowance is paid as per Salaries and Remuneration Commission guidelines which provide that mileage should be based on actual distance covered from the County Assembly to the MCA's home. Further, the management should institute recovery measures from the members who have been overpaid or irregularly paid.

9.0 Foreign Travel

9.1 Foreign Travel Allowance to Zanzibar

According to records availed for audit, the County Assembly paid Kshs.5,007,140 to members and staff of the County Assembly as detailed in **Appendix XIII** to travel to South Africa for 10 days to attend the Gauteng Provincial Legislature for benchmarking. The trip did not take place due to delays in processing travel Visa. However, the money for trip was not refunded to the County Assembly instead the team took a trip to Zanzibar for 13 days with additional cost of Kshs.1,400,000 incurred on transport to Zanzibar. There was no indication that the Accounting Officer had sanctioned the change.

Recommendations

The management should ensure that travel allowances are paid in line with the Government Financial Regulations and Procedures in respect of travel. The management should ensure that the approval documents for change of the trip from South African to Zanzibar is availed for audit review failure to which the allowance is recovered from the respective beneficiaries.

10.0 Mortgage and Car Loans to MCAs

A review of car loan repayment schedule to Chase Bank revealed that thirty three (33) MCAs were in repayment default amounting to Kshs.7,405,043 as shown in **Appendix X**. It was not clear how the County Assembly would repay the loan in case the MCAs' current term lapses before clearing the loan.

Recommendations

The management should ensure that all loans to MCAs are fully recovered within the remaining term of office for MCAs. Further, the Accounting Officer should be held liable for any loan not recovered at the end of the MCA's term for failure to recover it from the MCAs' payroll.

11.0 Fixed Assets Register

A review of the asset register availed for audit verification indicated that the asset register maintained by the County Assembly was incomplete with no details on; date of purchase, location, custodian and unique identification marks. It was further noted that five motor vehicles; KBU985T, KBU984T, KBU982T, KBU983T, KBU 986T were missing on the asset register. In addition, the following assets procured during the financial year were not updated on the asset register:

Payment Date	Asset	Amount (Kshs)
03/12/2014	Office Furniture and Fittings	1,910,000
09/01/2015	Office Furniture and Fittings	1,379,500
09/01/2015	Purchase of air conditioning, Fans and heating appliances	1,010,000
23/02/2015	Purchase of Computers, printers and other IT Equipment	1,902,400
09/04/2015	Purchase of generators	4,535,000
	Total	10,736,900

It was not clear how the management keeps track of its assets.

Recommendations

The management should adhere to Section 147 of the Public Finance Management Act, 2012, which require the Accounting Officer to monitor, evaluate and oversee the entity's assets. The management should come up with a proper asset register with all the relevant details on the assets for ease of tracking the assets. The asset register should be promptly updated with asset acquisition, disposals and depreciation. The responsible officer should also be held liable and accountable for the lack of proper management of the County Assembly's assets.

12.0 Education Sponsorship to MCAs

Audit examination of payment vouchers revealed that County Assembly sponsored some MCAs to various universities to pursue various courses. It was not clear the criteria used in selecting and awarding of the sponsorship as the County Assembly had no training policy in place. In addition, there was no evidence of a need assessment carried out to determine staff capacity needs. Further, review of the pending bills revealed that as at the 30 June 2015, a balance of Kshs.2,314,675 as detailed in **Appendix XI** was owing to universities in relation to MCAs' fees.

Therefore, value for money from the expenditure on tuition fees to MCAs could not be determined.

Recommendation

The management should ensure that public funds are prudently applied for the benefit of public. The management should also avail for audit review the approved training plan and policy which indicates that MCAs may be sponsored for University education failure to which the fees is recovered from each respective member of the County Assembly.

13.0 Accounting Records

The County Assembly of Mombasa has a full-fledged finance department headed by a finance officer. Among the duties tasked with the department is maintaining accounting records of the County Assembly including the cash book and ledgers and registers which are necessary for the production of accounts for County Assembly. However, information availed for audit indicate that the County Assembly of Mombasa has not maintain its own accounting records and relies on financial records of the County Executive. This is contrary to Section 100 of the Public Finance Management Act 2012 regulations which requires the Accounting Officer to maintain ledgers and registers which are necessary for the production of accounts.

Consequently, in the absence of the independent financial records, it is not possible to determine financial performance and independently review the financial position of the County Assembly of Mombasa as at 30 June 2015.

Recommendations

The management should ensure that the finance officer maintains the Assembly's accounting records.

14.0 Non-closure of Bank Accounts in Co-operative Bank

The County Assembly operates a bank account in Co-operative bank. As at the time of audit the bank account had not been closed and neither a bank reconciliation submitted to the Office of the Auditor – General. This was contrary to paragraph 22 of the National Treasury Circular No. 14 which required Accounting Officers of the County Government entities including County Assemblies to open and operate bank accounts only in Central Bank of Kenya except imprest bank account, revenue bank account and County public fund bank accounts for audit review.

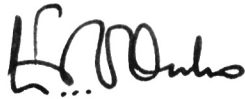
Recommendation

The County Assembly Clerk should close the bank account operated in Co-operative bank and open and transfer the balances to a new bank account in Central Bank of Kenya in compliance with National Treasury Circular No. 14 of 09 September 2015.

Bank reconciliation of the closed bank account should also be submitted to the Office of the Auditor-General for audit review.

Conclusion

The Mombasa County Assembly should address the anomalies noted in order to ensure effective delivery of services to the people of Mombasa. Laid down government procedures and processes should be adhered to ensure public resources are only used for the purposes for which they were intended.



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

Nairobi

30 August 2016

Appendix I

Mombasas County Assembly

Ward Office Expenditure – Unaccounted Disbursements to the Wards offices

Ward	Month Issued	Amount Disbursed
Freretown	Dec-14	300,000.00
	Sub-total	300,000.00
Jomvu Kuu	Mar-15	100,000.00
	May-15	100,000.00
	Jun-15	100,000.00
	Sub-total	300,000.00
Chaani	Dec-14	300,000.00
	Sub-total	300,000.00
Bofu	Mar-15	100,000.00
	May-15	100,000.00
	Jun-15	100,000.00
	Sub-total	300,000.00
Timbwani	Dec-14	300,000.00
	Mar-15	100,000.00
	May-15	100,000.00
	Jun-15	100,000.00
	Sub-total	600,000.00
Likoni	Dec-14	300,000.00
	Mar-15	100,000.00
	May-15	100,000.00
	Jun-15	100,000.00
	Sub-total	600,000.00
Mji Wa Kale	Mar-15	100,000.00
	May-15	100,000.00
	Jun-15	100,000.00
	Sub-total	300,000.00
Kadzandani	Dec-14	300,000.00
	Mar-15	100,000.00
	May-15	100,000.00
	Jun-15	100,000.00
	Sub-total	600,000.00
Jomvu kuu	Dec-14	300,000.00
	Sub-total	300,000.00
Mtongwe	Dec-14	300,000.00
	Mar-15	100,000.00
	May-15	100,000.00
	Jun-15	100,000.00
	Sub-total	600,000.00
Total		4,200,000.00

Appendix II

Mombasas County Assembly

Disbursements to the Wards Partly Accounted for

Wards	Month	Amount Issued	Amount Surrendered	Un-surrendered Balance
Bofu	July	100,000.00	69,395.00	30,605.00
	August	100,000.00	69,395.00	30,605.00
	September	100,000.00	69,395.00	30,605.00
Miritini	July	100,000.00	66,395.00	33,605.00
	August	100,000.00	66,395.00	33,605.00
	September	100,000.00	51,000.00	49,000.00
		600,000.00	391,975	208,025

Appendix III

Mombasas County Assembly

Outstanding Imprest

WARRANT No.	DATE	PAYEE	PURPOSE	AMOUNT
2063406	08.09.2014	Abdala Khamis	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
1709989	07.10.2014	Abdalla Goshi.	Workshop To Scrutinize Finance Bill.	16,500.00
1709978	07.10.2014	Abdalla Kasangamba.	Workshop To Scrutinize Finance Bill.	30,000.00
2166032	05.11.2014	Abdalla Kasangamba.	Consultative Meeting For Council Of Governors-Naivasha.	45,000.00
2242030	16.02.2015	Abdalla Kasangamba.	Public Participation-Likoni Grounds.	100,000.00
2063169	8/4/2014	Abdalla Khamis	Peace Prayer Day	548,000.00
2063153	7/22/2014	Abdalla Khamis	Report Complilation For Mr. Walid.	480,500.00
2242331	02.04.2015	Abdallah Khamis.	Site Visit-Kenya Ferry.	31,500.00
2063431	15.09.2014	Abubakar Kibwana.	Benchmarking Visit To Zanzibar.	270,560.00
2176190	17.11.2014	Abubakar Kibwana.	Msa County Education Bill-Diani.	26,000.00
1709970	06.10.2014	Ahmed O. Ibrahim.	Workshop To Scrutinize Finance Bill.	24,000.00
2242007	27.01.2015	Amir Thoya.	C'tee On Selection Induction-Diani.	44,000.00
2242323	01.04.2015	Amur Murfad.	Lamu Food Expo And Festival.	60,000.00
34444	03.06.2015	Anna Juma Moses.	Cleansing Of Sofa Set & Curtains- Speaker's Office.	50,000.00
1709985	07.10.2014	Asha Mohamed.	Workshop To Scrutinize Finance Bill.	24,000.00
2063180	8/19/2014	Baha Kitsao	Speakers cup-Nakuru	67,000.00
1709980	07.10.2014	Baha Kitsao.	Workshop To Scrutinize Finance Bill.	12,000.00
2176284	05.12.2014	Baha Kitsao.	C'tee On Transport Meeting In Kilifi.	23,000.00
2176181	12.11.2014	Bakari Athman.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	21,500.00

34439	20.06.2015	Bakari Athman.	PIAC Retreat-Kilifi County.	1,133,000.00
2063442	16.09.2014	Bangush H. Mohammed	Benchmarking Visit To Zanzibar.	284,800.00
2176234	24.11.2014	Bangush H. Mohammed	Health Committee Site Visit-Kisauni.	17,500.00
2284951	19.06.2015	Bangush H. Mohammed	Invitation For Benchmarking.	925,400.00
2284967	22.06.2015	Bangush H. Mohammed	Benchmarking For C'tee On Agric,Livestock & Fisheries-Taita Taveta.	468,800.00
2063417	09.09.2014	Bangush M Mohamed.	Public Participation-Liquor Licencing,Education & Public Part. Bill.	15,000.00
2166015	27.10.2014	Bangush Mohamed.	PIAC Strengthening Workshop At Diani Resort.	8,000.00
2284922	11.05.2015	Bangush Mohamed.	Meeting To Plan C'tee Work-Diani.	58,000.00
2176289	15.12.2014	Bangushi Mohamed.	Gazettement Facilitation-NRB	241,850.00
1709976	07.10.2014	Beatrice Kai.	Workshop To Scrutinize Finance Bill.	30,000.00
WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2176195	17.11.2014	Beatrice Kai.	Msa County Education Bill-Diani.	32,000.00
2176327	07.01.2015	Beatrice Kai.	Induction Course For C'tee On Selection-Diani.	44,000.00
2242209	04.03.2015	Beatrice Kai.	CLARION Meeting Nairobi.	16,000.00
2284952	19.06.2015	Benard Ogola.	KSG Training.	137,400.00
2242342	12.06.2015	Bernard Ogola.	IFMIS Orientation - Nairobi.	295,000.00
2176361	13.01.2015	Bijab Abdalla.	Public Participation-Ganjoni.	100,000.00
2063382	03.09.2014	Caroline Auma.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	28,000.00
1709984	07.10.2014	Caroline Auma.	Workshop To Scrutinize Finance Bill.	24,000.00
2176252	27.11.2014	Caroline Auma.	C'tee On Transport Meeting In Kilifi.	19,000.00
2063157	7/20/2014	Caroline Auma.	FIDA -NAIROBI	34,000.00
2284969	23.06.2015	Christine Mududa.	Leadership & Integrity Code Sensitisation.	624,000.00
2063436	15.09.2014	David S. Kalume.	Benchmarking Visit To Zanzibar.	270,560.00

2242248	26.03.2015	David S. Kalume.	Public Participation-Ziwa La N'gombe.	100,000.00
2176206	17.11.2014	Dhulkify Hemed.	Msa County Education Bill-Diani.	26,000.00
2176392	23.01.2015	Dickson Mutune.	Equipment For CAC's Vehcle.	8,770.00
2063405	08.09.2014	Dorothy Adhoch	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
2063379	03.09.2014	Dorothy Adhoch.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	23,500.00
1389937	7/14/2014	Dorothy Adhoch.	C.A.F meeting Nairobi	26,000.00
2242205	04.03.2015	Ebrahim Omar.	CLARION Meeting Nairobi.	16,000.00
2242249	24.03.2015	Ebrahim Omar.	Invitation To Chif Whips' Forum.	60,000.00
2176278	05.12.2014	Emmanuel Tsuma.	C'tee On Transport Meeting In Kilifi.	16,000.00
2063435	15.09.2014	Enock Mwadziwe.	Benchmarking Visit To Zanzibar.	270,560.00
2176198	17.11.2014	Enock Mwadziwe.	Msa County Education Bill-Diani.	26,000.00
2242049	04.03.2015	Enock Mwadziwe.	CLARION Meeting Nairobi.	16,000.00
2284954	19.06.2015	Erick Mbogo.	KSG Training.	137,400.00
2242207	04.03.2015	Eve Sebby.	CLARION Meeting Nairobi.	46,800.00
2063156	7/20/2014	Fatma Mote	FIDA -NAIROBI	34,000.00
2176273	03.12.2014	Fatma Mote.	W/Shop On Legal & Institutional Reforms-Kwale.	8,000.00
2063419	08.09.2014	Fatma Omari.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
2176291	15.12.2014	Fatma S. Babu.	Finance Bill Public Participation-Tononoka Hall	68,000.00
2063432	15.09.2014	Fatma S. Mote.	Benchmarking Visit To Zanzibar.	270,560.00
2242012	27.01.2015	Fatma S. Mote.	C'tee On Selection Induction-Diani.	44,000.00
2063193	25.08.2014	Hafsa Kirao.	Facilitation For ASK Show.	294,300.00
2063404	08.09.2014	Halima Aden	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
1709963	06.10.2014	Halima Said.	Induction Expenses.	50,000.00
2242317	31.03.2015	Halima Tsala.	Trip To Solve Payroll Issues.	20,000.00
2063407	08.09.2014	Hamisi M. Mwidani	Public Participation-Liquor Licencing, Education & Public Part. Bill.	8,000.00
2063408	10.09.2014	Hamisi M. Mwidani	County Assemblies Sports Assoc-Kisumu	30,000.00
1709977	07.10.2014	Hamisi M. Mwidani.	Workshop To Scrutinize Finance Bill.	24,000.00
2242008	27.01.2015	Hamisi Mwidani.	C'tee On Selection Induction-Diani.	44,000.00
2063370	02.09.2014	Hamisi Sefu.	Benchmarking-Ctee On Ward Devt Fund In Nairobi.	12,000.00
1709979	07.10.2014	Hamisi Sefu.	Workshop To Scrutinize Finance Bill.	12,000.00
2176171	12.11.2014	Hamisi Sefu.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	12,000.00
2063155	7/20/2014	Hon.Zainab O Mumba	FIDA -NAIROBI	40,000.00
2063388	04.09.2014	Hudson Karume.	Benchmarking-Ctee On Ward Devt Fund in Kwale.	28,000.00
2063420	08.09.2014	Hudson Karume.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	24,000.00
2063433	15.09.2014	Hudson Karume.	Benchmarking Visit To Zanzibar.	270,560.00
2063449	25.09.2014	Hudson Karume.	National Assembly Benchmarking.	811,500.00
2176169	12.11.2014	Hudson Karume.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176222	19.11.2014	Hudson Karume.	Public Participation Bill Review- Machakos.	30,000.00
2176251	27.11.2014	Hudson Karume.	UN Int'l Day For Persons With Disabilities	22,000.00
2242228	16.03.2015	Hudson Karume.	Counties Forum On Information-Kisumu.	62,000.00
34442	29.05.2015	Hudson Karume.	Registration Fees For CBR Africa Network Conference.	68,000.00
2176237	25.11.2014	Ibrahim Kondo.	Reach Out Centre Trust Invitation.	22,000.00
2176396	27.01.2015	Ibrahim Kondo.	C'tee On Selection Induction-Diani.	44,000.00
2242326	01.04.2015	Ibrahim Kondo.	Iamu Food Expo And Festival.	60,000.00

2176218	17.11.2014	Ibrahim Omar.	Msa County Education Bill-Diani.	26,000.00
2242236	18.03.2015	Israel Ruhu.	Advocate's Certificates-LSK & ABA.	28,060.00
2176178	12.11.2014	Jabes Oduor.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2063186	8/18/2014	Jabess M Oduor	Public Participation-Kongowea.	73,400.00
2176383	14.01.2015	Jackson Mwangi.	Legislative Drafting Training-KSG.	23,500.00
2176390	20.01.2015	Jackson Mwangi.	Practising Certificate-LSK/ABA.	107,220.00
1709972	06.10.2014	Jilo Kidai.	Workshop To Scrutinize Finance Bill.	19,500.00
1709991	09.10.2014	Jilo Kidai.	Fiscal Analysts Retreat In Naivasha.	16,500.00
2176175	12.11.2014	Jimmy K. Odari.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2166030	05.11.2014	Jimmy Odari.	Capacity Building-Senate.	22,000.00
WARRRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2242235	18.03.2015	Jimmy Odari.	Benchmarking-Uasin Gishu County.	62,000.00
2063377	8/15/2014	Jimmy Walaula	SRC visit Nairobi	30,000.00
2063168	7/21/2014	Jimmy Walaula.	L.S.K conference-Kwale	66,000.00
2063416	08.09.2014	Jimmy Waliaula.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
2166007	24.10.2014	Jimmy Waliaula.	Legislative Drafting Training In Nrb.	46,000.00
2166028	03.11.2014	Jimmy Waliaula.	KSL Training Needs Assessment Workshop.	14,000.00
2176185	13.11.2014	Jimmy Waliaula.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176228	20.11.2014	Jimmy Waliaula.	ICAD Training Charges.	197,200.00
2063178	8/18/2014	Joseph Karani	Speakers cup-Nakuru	27,000.00
1709971	06.10.2014	Joseph Karani.	Workshop To Scrutinize Finance Bill.	12,000.00

2176214	17.11.2014	Joseph Karani.	Msa County Education Bill-Diani.	12,000.00
2063386	04.09.2014	Juma Mwalimu Juma.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	12,000.00
2284926	08.05.2015	Juma Mwinyi Shee.	Jumuiya Ya County Za Pwani-Kwale.	2,000.00
2063152	22.07.2014	Jumadar K Sombwana	Fountain Pump At CAC's Office.	38,950.00
2176374	13.01.2015	Jumanne Salim.	Jumuia Conference-Lamu County.	12,600.00
2242337	07.04.2015	Jumanne Salim.	Jumuiya Ya County Za Pwani -Taita Taveta.	12,600.00
2284925	08.05.2015	Jumanne Salim.	Jumuiya Ya County Za Pwani-Kwale.	2,000.00
2063389	04.09.2014	Karisa Nzai.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	30,000.00
2284902	28.04.2015	Karisa Nzai.	Bench Marking -Nakuru.	52,000.00
2284916	05.05.2015	Karume Hudson.	5th CRB Africa Network Conference.	74,000.00
2063191	8/20/2014	Kassim M Umeya	Speakers cup-Nakuru	40,000.00
2063429	15.09.2014	Kassim M. Umeya	Benchmarking Visit To Zanzibar.	284,800.00
2242042	24.02.2015	Kassim M. Umeya	Standing Imprest-Seargent's Office.	30,000.00
2176227	19.11.2014	Khamis Maneno.	Lunch/Transport Allowance For Visit Of Ward Offices.	44,000.00
2063424	15.09.2014	Khamis Mwabashiri.	Benchmarking Visit Nrb-Ctee on Lands.	46,000.00
1709987	07.10.2014	Khamis Mwabashiri.	Workshop To Scrutinize Finance Bill.	24,000.00
2242324	01.04.2015	Khamis Mwabashiri.	Lamu Food Expo And Festival.	60,000.00
2166018	28.10.2014	Kibwana S. Baya.	PIAC Strengthening Workshop At Diani Resort.	8,000.00
2166044	06.11.2014	Kibwana S. Baya.	PAC Workshop At KSMS.	46,000.00
34425	22.10.2014	Kizito O. Opeya.	Senate Sessional C'tee On Delegated Legislation.	22,000.00
2284953	19.06.2015	Leah Simon.	KSG Training.	137,400.00
2176220	17.11.2014	Lucy Abuna.	Msa County Education Bill-Diani.	18,000.00
2063384	04.09.2014	Lucy Chizi.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	28,000.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2176152	10.11.2014	Lucy Chizi.	PAC Workshop At KSMS.	46,000.00
2176395	27.01.2015	Lucy Chizi.	C'tee On Selection Induction-Diani.	42,000.00
2242208	04.03.2015	Lucy Chizi.	CLARION Meeting Nairobi.	16,000.00
2176372	13.01.2015	Maimua Salim.	Jumua Conference-Lamu County.	28,000.00
2063159	7/20/2014	Maimuna Mwamassa	FIDA -NAIROBI	34,000.00
2063394	04.09.2014	Maimuna Mwamassa.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	28,000.00
2176202	17.11.2014	Maimuna Mwamassa.	Msa County Education Bill-Diani.	26,000.00
1709974	07.10.2014	Maimuna Mwawassi.	Workshop To Scrutinize Finance Bill.	30,000.00
2166017	28.10.2014	Maimuna Mwawassi.	PIAC Strengthening Workshop At Diani Resort.	7,500.00
2166033	05.11.2014	Maimuna Mwawassi.	Consultative Meeting For Council Of Governors-Naivasha.	45,000.00
2176151	10.11.2014	Maimuna Mwawassi.	PAC Workshop At KSMS.	55,000.00
2176213	17.11.2014	Maimuna Mwawassi.	Msa County Education Bill-Diani.	12,000.00
2176241	26.11.2014	Maimuna Mwawassi.	Public Participation-Shanzu.	100,000.00
34430	22.10.2014	Maimuna Salim.	Senate Sessional C'tee On Delegated Legislation.	22,000.00
2176194	17.11.2014	Maimuna Salim.	Msa County Education Bill-Diani.	30,000.00
2242031	13.02.2015	Maimuna Salim.	Public Participation-Shanzu.	100,000.00
2242335	07.04.2015	Maimuna Salim.	Jumuiya Ya County Za Pwani -Taita Taveta.	28,000.00
2284921	07.05.2015	Maimuna Salim.	Jumuiya Ya County Za Pwani.	4,000.00
2063411	08.09.2014	Mary Akinyi Ooko	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00

2176180	12.11.2014	Mary Akinyi.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176196	17.11.2014	Mary Akinyi.	Msa County Education Bill-Diani.	26,000.00
1389950	7/16/2014	Mercy Kahanga	Office Imprest	30,000.00
2242230	16.03.2015	Millicent Amondi.	Counties Forum On Information-Kisumu.	50,800.00
2063391	04.09.2014	Mohamed Hatimy.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	28,000.00
1709982	07.10.2014	Mohamed Hatimy.	Workshop To Scrutinize Finance Bill.	24,000.00
2166011	27.10.2014	Mohamed Hatimy.	Mombasa Hospital Bill.	54,891.00
2166048	07.11.2014	Mohamed Hatimy.	PAC Workshop At KSMS.	46,000.00
2176247	27.11.2014	Mohamed Hatimy.	Benchmarking Exercise-Homabay	34,000.00
2176263	28.11.2014	Mohamed Hatimy.	CAF Budget Forum-Maanzoni	16,000.00
2242035	18.02.2015	Mohamed Hatimy.	Travel To CRA- Nairobi.	34,000.00
2242242	20.03.2015	Mohamed Hatimy.	Audit Training Fees-Arusha.	241,860.00
WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2242347	17.04.2015	Mohamed Hatimy.	Devolution Conference - Kisumu	831,600.00
2284956	19.06.2015	Moriss Mwazani.	Travel To Kilifi.	18,900.00
2166003	23.10.2014	Morris Mwazani.	Training On Foreign Travel & Fiscal Resp. in Kwale.	13,500.00
2063378	03.09.2014	Mswabah Rashid.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	30,000.00
1709969	06.10.2014	Mswabah Rashid.	Workshop To Scrutinize Finance Bill.	30,000.00
34429	22.10.2014	Mswabah Rashid.	Senate Sessional C'tee On Delegated Legislation.	26,000.00
2166049	07.11.2014	Mswabah Rashid.	PAC Workshop At KSMS.	60,000.00
2176248	27.11.2014	Mswabah Rashid.	Benchmarking Exercise-Homabay	34,000.00

2176262	28.11.2014	Mswabah Rashid.	CAF Budget Forum-Maanzoni	16,000.00
2176281	05.12.2014	Mswabah Rashid.	Bechmarking Visit For Speaker's Panel - Taita Taveta.	20,000.00
2242010	27.01.2015	Mswabah Rashid.	C'tee On Selection Induction-Diani.	42,000.00
2242234	18.03.2015	Mswabah Rashid.	Benchmarking-Uasin Gishu County.	62,000.00
2284972	30.06.2015	Mwanaisha Mohamed.	Team Building For Finance/Accounts Dept.	677,600.00
2176277	04.12.2014	Nasra Ahmed.	C'tee On Transport Meeting In Kilifi.	16,000.00
2063423	15.09.2014	Nasser Rashid.	Benchmarking Visit Nrb-Ctee on Lands.	46,000.00
1709981	07.10.2014	Nasser Rashid.	Workshop To Scrutinize Finance Bill.	24,000.00
1709965	06.10.2014	Ndanda Chiro.	Workshop To Scrutinize Finance Bill.	30,000.00
2176201	17.11.2014	Ndanda Chiro.	Msa County Education Bill-Diani.	30,000.00
2176337	07.01.2015	Ndanda Chiro.	Induction Course For C'tee On Selection-Diani.	42,000.00
2176221	18.11.2014	Patricia Nzioka.	Msa County Education Bill-Diani.	37,000.00
2242344	17.04.2015	Patricia Nzioka.	Consultative Meeting-Diani Kwale	58,000.00
34445	03.06.2015	Patricia Nzioka.	SRC-Follow Up On Mortgage & Car Loans.	34,000.00
2242327	01.04.2015	Patrick Siminyu.	Lamu Food Expo And Festival.	60,000.00
2176276	04.12.2014	Paul Onje.	Meeting With Chairperson Of Delegated Leg. In Nrb.	22,000.00
2063076	7/2/2014	Penina Mwikali	Office imprest	50,000.00
2063351	8/27/2014	Penina Mwikali	ASK MSA-Task force allowance	205,000.00
2063425	15.09.2014	Priscilla Mumba.	Benchmarking Visit To Zanzibar.	270,560.00
2176204	17.11.2014	Priscilla Mumba.	Msa County Education Bill-Diani.	26,000.00
2176387	20.01.2015	Priscilla Mumba.	CAF Meeting-Nairobi.	34,000.00
2242044	25.02.2015	Priscilla Mumba.	Commonwealth Parliamentary Assc.- Nairobi.	20,000.00

2063366	03.09.2014	Riziki Fundi.	Benchmarking-Ctee On Ward Devt Fund In Nairobi.	34,000.00
2063421	15.09.2014	Riziki Fundi.	Benchmarking Visit Nrb-Ctee on Lands.	46,000.00
WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
1709973	06.10.2014	Riziki Fundi.	Workshop To Scrutinize Finance Bill.	24,000.00
2176167	12.11.2014	Riziki Fundi.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176226	19.11.2014	Riziki Fundi.	Public Participation.	100,000.00
2242325	01.04.2015	Riziki Fundi.	Lamu Food Expo And Festival.	60,000.00
2242348	23.04.2015	Riziki Fundi.	Medical Camp.	70,000.00
2166012	24.10.2014	Robester Wasike.	PIAC Strengthening Workshop At Diani Resort.	8,000.00
2063195	8/25/2014	Rukia Hussein	Audit training-Malindi	158,000.00
2166046	06.11.2014	Saad Faraj.	PAC Workshop At KSMS.	46,000.00
2242225	12.03.2015	Saad Faraj.	Public Participation-Tononoka.	100,000.00
2242329	07.04.2015	Saad Faraj.	Jumuia Ya County Za Pwani-Taita Taveta.	30,000.00
2284903	28.04.2015	Saad Faraj.	Bench Marking -Nakuru.	52,000.00
2176160	12.11.2014	Salim D. Kalume.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176397	27.01.2015	Salim D. Kalume.	C'tee On Selection Induction-Diani.	44,000.00
2176362	12.01.2015	Salim Kombo.	Annual Maulid Celebrations-Lamu County.	16,800.00
34443	02.06.2015	Salma Maro.	Lunch Allowance -Budget Hearing/Public Participation.	48,500.00
34449	05.06.2015	Salma Maro.	County Budget Finalisation Meeting.	753,900.00
2063418	10.09.2014	Serah Nyamvula.	County Assemblies Sports Assoc-Kisumu	30,000.00
1709958	02.10.2014	Serah Nyamvula.	NRB ASK SHOW (C'tee On Agric,Livestock & Fisheries.)	30,000.00
2176163	12.11.2014	Serah Nyamvula.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00

2176229	20.11.2014	Serah Nyamvula.	2014 County Championships.	22,000.00
2242014	27.01.2015	Serah Nyamvula.	C'tee On Selection Induction-Diani.	44,000.00
2242206	04.03.2015	Serah Nyamvula.	Capacity Building For Budget & App. C'tee-Diani.	12,500.00
2063410	08.09.2014	Stephen Wangudi	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
2063365	02.09.2014	Stephen Wangudi.	Benchmarking-Ctee On Ward Devt Fund In Nairobi.	34,000.00
2176162	12.11.2014	Stephen Wangudi.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176191	17.11.2014	Stephen Wangudi.	Msa County Education Bill-Diani.	26,000.00
2242009	27.01.2015	Stephen Wangudi.	C'tee On Selection Induction-Diani.	44,000.00
2242304	26.03.2015	Stephen Wangudi.	Trip To Deliberate On CA T.V Station.	44,000.00
2063444	9/15/2014	Suleiman Boma	Public Participatn-Mshale grounds	120,000.00
2063444	18.09.2014	Suleiman Boma.	Public Participation in Mshale Grounds.	120,000.00
2284961	22.06.2015	Suleiman Boma.	Benchmarking Visit To Kakamega/Busia.	70,000.00
WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
1709967	06.10.2014	Suleiman Rashid.	Workshop To Scrutinize Finance Bill.	12,000.00
2176215	17.11.2014	Suleiman Rashid.	Msa County Education Bill-Diani.	12,000.00
2176371	13.01.2015	Suleiman Rashid.	Fuel For KAV340E.	8,000.00
2063177	8/18/2014	Suleiman Rashid.	Speakers cup-Nakuru	67,000.00
2063443	16.09.2014	Sylvester Witaba.	Benchmarking Visit To Zanzibar.	270,560.00
2176170	12.11.2014	Sylvester Witaba.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	21,500.00
2176223	19.11.2014	Sylvester Witaba.	Msa County Education Bill-Diani.	13,500.00
2176254	27.11.2014	Sylvester Witaba.	UN Int'l Day For Persons With Disabilities	13,500.00

2242229	16.03.2015	Sylvester Witaba.	Counties Forum On Information-Kisumu.	50,800.00
2284917	06.05.2015	Sylvester Witaba.	5th CRB Africa Network Conference.	60,000.00
2063439	16.09.2014	Thadeus Rajwayi.	Benchmarking Visit To Zanzibar.	445,890.00
1709999	16.10.2014	Thadeus Rajwayi.	Training On Foreign Travel & Fiscal Resp. in Kwale.	30,000.00
2166021	28.10.2014	Tubman Otieno.	PIAC Strengthening Workshop At Diani Resort.	7,500.00
2063167	7/21/2014	Umkaltuma Mohammed	L.S.K conference-Kwale	66,000.00
2063179	8/18/2014	Valoisy Msabaa	Speakers cup-Nakuru	62,500.00
2176153	11.11.2014	Yusuf Abubakar.	Fixing Of Library Ceiling.	12,300.00
2176274	04.12.2014	Zainab Mumba.	W/Shop On Legal & Institutional Reforms-Kwale.	8,000.00
2284943	12.05.2015	Zainab Mumba.	Retreat on Legal eforms C'tee On Env.-Swahili Beach.	281,200.00
2063427	15.09.2014	Zainab O. Mumba.	Benchmarking Visit To Zanzibar.	445,890.00
2063426	15.09.2014	Zainab Said Ali.	Benchmarking Visit To Zanzibar.	270,560.00
2176253	27.11.2014	Zainab Said Ali.	UN Int'l Day For Persons With Disabilities	22,000.00
2242219	10.03.2015	Zainab Said Ali.	Benchmarking-Machakos County.	52,000.00
2063362	8/28/2014	Zakia Abdi	Public Procument seminar-NBI	30,000.00
			Total Unsurrendered	20,555,161.00

**Appendix IV
Mombasas County Assembly
Overdue Imprest**

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2063406	08.09.2014	Abdala Khamis	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
1709989	07.10.2014	Abdalla Goshi.	Workshop To Scrutinize Finance Bill.	16,500.00
1709978	07.10.2014	Abdalla Kasangamba.	Workshop To Scrutinize Finance Bill.	30,000.00
2166032	05.11.2014	Abdalla Kasangamba.	Consultative Meeting For Council Of Governors-Naivasha.	45,000.00
2242030	16.02.2015	Abdalla Kasangamba.	Public Participation-Likoni Grounds.	100,000.00
2063169	8/4/2014	Abdalla Khamis	Peace Prayer Day	548,000.00
2063153	7/22/2014	Abdalla Khamis	Report Complilation For Mr. Walid.	480,500.00
2242331	02.04.2015	Abdallah Khamis.	Site Visit-Kenya Ferry.	31,500.00
2063431	15.09.2014	Abubakar Kibwana.	Benchmarking Visit To Zanzibar.	270,560.00
2176190	17.11.2014	Abubakar Kibwana.	Msa County Education Bill-Diani.	26,000.00
1709970	06.10.2014	Ahmed O. Ibrahim.	Workshop To Scrutinize Finance Bill.	24,000.00
2242007	27.01.2015	Amir Thoya.	C'tee On Selection Induction-Diani.	44,000.00
2242323	01.04.2015	Amur Murfad.	Lamu Food Expo And Festival.	60,000.00
1709985	07.10.2014	Asha Mohamed.	Workshop To Scrutinize Finance Bill.	24,000.00
2063180	8/19/2014	Baha Kitsao	Speakers cup-Nakuru	67,000.00
1709980	07.10.2014	Baha Kitsao.	Workshop To Scrutinize Finance Bill.	12,000.00
2176284	05.12.2014	Baha Kitsao.	C'tee On Transport Meeting In Kilifi.	23,000.00
2176181	12.11.2014	Bakari Athman.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	21,500.00
2063442	16.09.2014	Bangush H. Mohammed	Benchmarking Visit To Zanzibar.	284,800.00
2176234	24.11.2014	Bangush H. Mohammed	Health Committee Site Visit-Kisauni.	17,500.00
2063417	09.09.2014	Bangush M Mohamed.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
2166015	27.10.2014	Bangush Mohamed.	PIAC Strengthening Workshop At Diani Resort.	8,000.00
2284922	11.05.2015	Bangush Mohamed.	Meeting To Plan C'tee Work-Diani.	58,000.00
2176289	15.12.2014	Bangushi Mohamed.	Gazettement Facilitation-NRB	241,850.00
1709976	07.10.2014	Beatrice Kai.	Workshop To Scrutinize Finance Bill.	30,000.00
2176195	17.11.2014	Beatrice Kai.	Msa County Education Bill-Diani.	32,000.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2176327	07.01.2015	Beatrice Kai.	Induction Course For C'tee On Selection-Diani.	44,000.00
2242209	04.03.2015	Beatrice Kai.	CLARION Meeting Nairobi.	16,000.00
2176361	13.01.2015	Bijab Abdalla.	Public Participation-Ganjoni.	100,000.00
2063382	03.09.2014	Caroline Auma.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	28,000.00
1709984	07.10.2014	Caroline Auma.	Workshop To Scrutinize Finance Bill.	24,000.00
2176252	27.11.2014	Caroline Auma.	C'tee On Transport Meeting In Kilifi.	19,000.00
2063157	7/20/2014	Caroline Auma.	FIDA -NAIROBI	34,000.00
2063436	15.09.2014	David S. Kalume.	Benchmarking Visit To Zanzibar.	270,560.00
2242248	26.03.2015	David S. Kalume.	Public Participation-Ziwa La N'gombe.	100,000.00
2176206	17.11.2014	Dhulkify Hemed.	Msa County Education Bill-Diani.	26,000.00
2176392	23.01.2015	Dickson Mutune.	Equipment For CAC's Vehcle.	8,770.00
2063405	08.09.2014	Dorothy Adhoch	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
2063379	03.09.2014	Dorothy Adhoch.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	23,500.00
1389937	7/14/2014	Dorothy Adhoch.	C.A.F meeting Nairobi	26,000.00
2242205	04.03.2015	Ebrahim Omar.	CLARION Meeting Nairobi.	16,000.00
2242249	24.03.2015	Ebrahim Omar.	Invitation To Chif Whips' Forum.	60,000.00
2176278	05.12.2014	Emmanuel Tsuma.	C'tee On Transport Meeting In Kilifi.	16,000.00
2063435	15.09.2014	Enock Mwadziwe.	Benchmarking Visit To Zanzibar.	270,560.00
2176198	17.11.2014	Enock Mwadziwe.	Msa County Education Bill-Diani.	26,000.00
2242049	04.03.2015	Enock Mwadziwe.	CLARION Meeting Nairobi.	16,000.00
2242207	04.03.2015	Eve Sebby.	CLARION Meeting Nairobi.	46,800.00
2063156	7/20/2014	Fatma Mote	FIDA -NAIROBI	34,000.00
2176273	03.12.2014	Fatma Mote.	W/Shop On Legal & Institutional Reforms-Kwale.	8,000.00
2063419	08.09.2014	Fatma Omari.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
2176291	15.12.2014	Fatma S. Babu.	Finance Bill Public Participation-Tononoka Hall	68,000.00
2063432	15.09.2014	Fatma S. Mote.	Benchmarking Visit To Zanzibar.	270,560.00
2242012	27.01.2015	Fatma S. Mote.	C'tee On Selection Induction-Diani.	44,000.00
2063193	25.08.2014	Hafsa Kirao.	Facilitation For ASK Show.	294,300.00
2063404	08.09.2014	Halima Aden	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
1709963	06.10.2014	Halima Said.	Induction Expenses.	50,000.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2242317	31.03.2015	Halima Tsala.	Trip To Solve Payroll Issues.	20,000.00
2063407	08.09.2014	Hamisi M. Mwidani	Public Participation-Liquor Licencing, Education & Public Part. Bill.	8,000.00
2063408	10.09.2014	Hamisi M. Mwidani	County Assemblies Sports Assoc-Kisumu	30,000.00
1709977	07.10.2014	Hamisi M. Mwidani.	Workshop To Scrutinize Finance Bill.	24,000.00
2242008	27.01.2015	Hamisi Mwidani.	C'tee On Selection Induction-Diani.	44,000.00
2063370	02.09.2014	Hamisi Sefu.	Benchmarking-Ctee On Ward Devt Fund In Nairobi.	12,000.00
1709979	07.10.2014	Hamisi Sefu.	Workshop To Scrutinize Finance Bill.	12,000.00
2176171	12.11.2014	Hamisi Sefu.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	12,000.00
2063155	7/20/2014	Hon.Zainab O Mumba	FIDA -NAIROBI	40,000.00
2063388	04.09.2014	Hudson Karume.	Benchmarking-Ctee On Ward Devt Fund in Kwale.	28,000.00
2063420	08.09.2014	Hudson Karume.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	24,000.00
2063433	15.09.2014	Hudson Karume.	Benchmarking Visit To Zanzibar.	270,560.00
2063449	25.09.2014	Hudson Karume.	National Assembly Benchmarking.	811,500.00
2176169	12.11.2014	Hudson Karume.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176222	19.11.2014	Hudson Karume.	Public Participation Bill Review-Machakos.	30,000.00
2176251	27.11.2014	Hudson Karume.	UN Int'l Day For Persons With Disabilities	22,000.00
2242228	16.03.2015	Hudson Karume.	Counties Forum On Information-Kisumu.	62,000.00
34442	29.05.2015	Hudson Karume.	Registration Fees For CBR Africa Network Conference.	68,000.00
2176237	25.11.2014	Ibrahim Kondo.	Reach Out Centre Trust Invitation.	22,000.00
2176396	27.01.2015	Ibrahim Kondo.	C'tee On Selection Induction-Diani.	44,000.00
2242326	01.04.2015	Ibrahim Kondo.	Lamu Food Expo And Festival.	60,000.00
2176218	17.11.2014	Ibrahim Omar.	Msa County Education Bill-Diani.	26,000.00
2242236	18.03.2015	Israel Ruhu.	Advocate's Certificates-LSK & ABA.	28,060.00
2176178	12.11.2014	Jabes Oduor.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2063186	8/18/2014	Jabess M Oduor	Public Participation-Kongowea.	73,400.00
2176383	14.01.2015	Jackson Mwangi.	Legislative Drafting Training-KSG.	23,500.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2176390	20.01.2015	Jackson Mwangi.	Practising Certificate- LSK/ABA.	107,220.00
1709972	06.10.2014	Jilo Kidai.	Workshop To Scrutinize Finance Bill.	19,500.00
1709991	09.10.2014	Jilo Kidai.	Fiscal Analysts Retreat In Naivasha.	16,500.00
2176175	12.11.2014	Jimmy K. Odari.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2166030	05.11.2014	Jimmy Odari.	Capacity Building-Senate.	22,000.00
2242235	18.03.2015	Jimmy Odari.	Benchmarking-Uasin Gishu County.	62,000.00
2063377	8/15/2014	Jimmy Walaula	SRC visit Nairobi	30,000.00
2063168	7/21/2014	Jimmy Walaula.	L. S.K conference-Kwale	66,000.00
2063416	08.09.2014	Jimmy Waliaula.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
2166007	24.10.2014	Jimmy Waliaula.	Legislative Drafting Training In Nrb.	46,000.00
2166028	03.11.2014	Jimmy Waliaula.	KSL Training Needs Assessment Workshop.	14,000.00
2176185	13.11.2014	Jimmy Waliaula.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176228	20.11.2014	Jimmy Waliaula.	ICAD Training Charges.	197,200.00
2063178	8/18/2014	Joseph Karani	Speakers cup-Nakuru	27,000.00
1709971	06.10.2014	Joseph Karani.	Workshop To Scrutinize Finance Bill.	12,000.00
2176214	17.11.2014	Joseph Karani.	Msa County Education Bill-Diani.	12,000.00
2063386	04.09.2014	Juma Mwalimu Juma.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	12,000.00
2284926	08.05.2015	Juma Mwinyi Shee.	Jumuiya Ya County Za Pwani-Kwale.	2,000.00
2063152	22.07.2014	Jumadar K Sombwana	Fountain Pump At CAC's Office.	38,950.00
2176374	13.01.2015	Jumanne Salim.	Jumuia Conference-Lamu County.	12,600.00
2242337	07.04.2015	Jumanne Salim.	Jumuiya Ya County Za Pwani - Taita Taveta.	12,600.00
2284925	08.05.2015	Jumanne Salim.	Jumuiya Ya County Za Pwani-Kwale.	2,000.00
2063389	04.09.2014	Karisa Nzai.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	30,000.00
2284902	28.04.2015	Karisa Nzai.	Bench Marking -Nakuru.	52,000.00
2284916	05.05.2015	Karume Hudson.	5th CRB Africa Network Conference.	74,000.00
2063191	8/20/2014	Kassim M Umeya	Speakers cup-Nakuru	40,000.00
2063429	15.09.2014	Kassim M. Umeya	Benchmarking Visit To Zanzibar.	284,800.00
2242042	24.02.2015	Kassim M. Umeya	Standing Imprest-Seargent's Office.	30,000.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2176227	19.11.2014	Khamis Maneno.	Lunch/Transport Allowance For Visit Of Ward Offices.	44,000.00
2063424	15.09.2014	Khamis Mwabashiri.	Benchmarking Visit Nrb-Ctee on Lands.	46,000.00
1709987	07.10.2014	Khamis Mwabashiri.	Workshop To Scrutinize Finance Bill.	24,000.00
2242324	01.04.2015	Khamis Mwabashiri.	Lamu Food Expo And Festival.	60,000.00
2166018	28.10.2014	Kibwana S. Baya.	PIAC Strengthening Workshop At Diani Resort.	8,000.00
2166044	06.11.2014	Kibwana S. Baya.	PAC Workshop At KSMS.	46,000.00
34425	22.10.2014	Kizito O. Opeya.	Senate Sessional C'tee On Delegated Legislation.	22,000.00
2176220	17.11.2014	Lucy Abuna.	Msa County Education Bill-Diani.	18,000.00
2063384	04.09.2014	Lucy Chizi.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	28,000.00
2176152	10.11.2014	Lucy Chizi.	PAC Workshop At KSMS.	46,000.00
2176395	27.01.2015	Lucy Chizi.	C'tee On Selection Induction-Diani.	42,000.00
2242208	04.03.2015	Lucy Chizi.	CLARION Meeting Nairobi.	16,000.00
2176372	13.01.2015	Maimua Salim.	Jumuia Conference-Lamu County.	28,000.00
2063159	7/20/2014	Maimuna Mwamassa	FIDA -NAIROBI	34,000.00
2063394	04.09.2014	Maimuna Mwamassa.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	28,000.00
2176202	17.11.2014	Maimuna Mwamassa.	Msa County Education Bill-Diani.	26,000.00
1709974	07.10.2014	Maimuna Mwawassi.	Workshop To Scrutinize Finance Bill.	30,000.00
2166017	28.10.2014	Maimuna Mwawassi.	PIAC Strengthening Workshop At Diani Resort.	7,500.00
2166033	05.11.2014	Maimuna Mwawassi.	Consultative Meeting For Council Of Governors-Naivasha.	45,000.00
2176151	10.11.2014	Maimuna Mwawassi.	PAC Workshop At KSMS.	55,000.00
2176213	17.11.2014	Maimuna Mwawassi.	Msa County Education Bill-Diani.	12,000.00
2176241	26.11.2014	Maimuna Mwawassi.	Public Participation-Shanzu.	100,000.00
34430	22.10.2014	Maimuna Salim.	Senate Sessional C'tee On Delegated Legislation.	22,000.00
2176194	17.11.2014	Maimuna Salim.	Msa County Education Bill-Diani.	30,000.00
2242031	13.02.2015	Maimuna Salim.	Public Participation-Shanzu.	100,000.00
2242335	07.04.2015	Maimuna Salim.	Jumuiya Ya County Za Pwani - Taita Taveta.	28,000.00
2284921	07.05.2015	Maimuna Salim.	Jumuiya Ya County Za Pwani.	4,000.00
2063411	08.09.2014	Mary Akinyi Ooko	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2176180	12.11.2014	Mary Akinyi.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176196	17.11.2014	Mary Akinyi.	Msa County Education Bill-Diani.	26,000.00
1389950	7/16/2014	Mercy Kahanga	Office Imprest	30,000.00
2242230	16.03.2015	Millicent Amondi.	Counties Forum On Information-Kisumu.	50,800.00
2063391	04.09.2014	Mohamed Hatimy.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	28,000.00
1709982	07.10.2014	Mohamed Hatimy.	Workshop To Scrutinize Finance Bill.	24,000.00
2166011	27.10.2014	Mohamed Hatimy.	Mombasa Hospital Bill.	54,891.00
2166048	07.11.2014	Mohamed Hatimy.	PAC Workshop At KSMS.	46,000.00
2176247	27.11.2014	Mohamed Hatimy.	Benchmarking Exercise-Homabay	34,000.00
2176263	28.11.2014	Mohamed Hatimy.	CAF Budget Forum-Maanzoni	16,000.00
2242035	18.02.2015	Mohamed Hatimy.	Travel To CRA- Nairobi.	34,000.00
2242242	20.03.2015	Mohamed Hatimy.	Audit Training Fees-Arusha.	241,860.00
2242347	17.04.2015	Mohamed Hatimy.	Devolution Conference -Kisumu	831,600.00
2166003	23.10.2014	Morris Mwazani.	Training On Foreign Travel & Fiscal Resp. in Kwale.	13,500.00
2063378	03.09.2014	Mswabah Rashid.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	30,000.00
1709969	06.10.2014	Mswabah Rashid.	Workshop To Scrutinize Finance Bill.	30,000.00
34429	22.10.2014	Mswabah Rashid.	Senate Sessional C'tee On Delegated Legislation.	26,000.00
2166049	07.11.2014	Mswabah Rashid.	PAC Workshop At KSMS.	60,000.00
2176248	27.11.2014	Mswabah Rashid.	Benchmarking Exercise-Homabay	34,000.00
2176262	28.11.2014	Mswabah Rashid.	CAF Budget Forum-Maanzoni	16,000.00
2176281	05.12.2014	Mswabah Rashid.	Bechmarking Visit For Speaker's Panel - Taita Taveta.	20,000.00
2242010	27.01.2015	Mswabah Rashid.	C'tee On Selection Induction-Diani.	42,000.00
2242234	18.03.2015	Mswabah Rashid.	Benchmarking-Uasin Gishu County.	62,000.00
2176277	04.12.2014	Nasra Ahmed.	C'tee On Transport Meeting In Kilifi.	16,000.00
2063423	15.09.2014	Nasser Rashid.	Benchmarking Visit Nrb-Ctee on Lands.	46,000.00
1709981	07.10.2014	Nasser Rashid.	Workshop To Scrutinize Finance Bill.	24,000.00
1709965	06.10.2014	Ndanda Chiro.	Workshop To Scrutinize Finance Bill.	30,000.00
2176201	17.11.2014	Ndanda Chiro.	Msa County Education Bill-Diani.	30,000.00
2176337	07.01.2015	Ndanda Chiro.	Induction Course For C'tee On Selection-Diani.	42,000.00
2176221	18.11.2014	Patricia Nzioka.	Msa County Education Bill-Diani.	37,000.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2242344	17.04.2015	Patricia Nzioka.	Consultative Meeting-Diani Kwale	58,000.00
2242327	01.04.2015	Patrick Siminyu.	Lamu Food Expo And Festival.	60,000.00
2176276	04.12.2014	Paul Onje.	Meeting With Chairperson Of Delegated Leg. In Nrb.	22,000.00
2063076	7/2/2014	Penina Mwikali	Office imprest	50,000.00
2063351	8/27/2014	Penina Mwikali	ASK MSA-Task force allowance	205,000.00
2063425	15.09.2014	Priscilla Mumba.	Benchmarking Visit To Zanzibar.	270,560.00
2176204	17.11.2014	Priscilla Mumba.	Msa County Education Bill-Diani.	26,000.00
2176387	20.01.2015	Priscilla Mumba.	CAF Meeting-Nairobi.	34,000.00
2242044	25.02.2015	Priscilla Mumba.	Commonwealth Parliamentary Assc.-Nairobi.	20,000.00
2063366	03.09.2014	Riziki Fundi.	Benchmarking-Ctee On Ward Devt Fund In Nairobi.	34,000.00
2063421	15.09.2014	Riziki Fundi.	Benchmarking Visit Nrb-Ctee on Lands.	46,000.00
1709973	06.10.2014	Riziki Fundi.	Workshop To Scrutinize Finance Bill.	24,000.00
2176167	12.11.2014	Riziki Fundi.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176226	19.11.2014	Riziki Fundi.	Public Participation.	100,000.00
2242325	01.04.2015	Riziki Fundi.	Lamu Food Expo And Festival.	60,000.00
2242348	23.04.2015	Riziki Fundi.	Medical Camp.	70,000.00
2166012	24.10.2014	Robester Wasike.	PIAC Strengthening Workshop At Diani Resort.	8,000.00
2063195	8/25/2014	Rukia Hussein	Audit training-Malindi	158,000.00
2166046	06.11.2014	Saad Faraj.	PAC Workshop At KSMS.	46,000.00
2242225	12.03.2015	Saad Faraj.	Public Participation-Tononoka.	100,000.00
2242329	07.04.2015	Saad Faraj.	Jumua Ya County Za Pwani-Taita Taveta.	30,000.00
2284903	28.04.2015	Saad Faraj.	Bench Marking -Nakuru.	52,000.00
2176160	12.11.2014	Salim D. Kalume.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176397	27.01.2015	Salim D. Kalume.	C'tee On Selection Induction-Diani.	44,000.00
2176362	12.01.2015	Salim Kombo.	Annual Maulid Celebrations-Lamu County.	16,800.00
2063418	10.09.2014	Serah Nyamvula.	County Assemblies Sports Assoc-Kisumu	30,000.00
1709958	02.10.2014	Serah Nyamvula.	NRB ASK SHOW(C'tee On Agric,Livestock & Fisheries.)	30,000.00
2176163	12.11.2014	Serah Nyamvula.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176229	20.11.2014	Serah Nyamvula.	2014 County Championships.	22,000.00
2242014	27.01.2015	Serah Nyamvula.	C'tee On Selection Induction-Diani.	44,000.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2242206	04.03.2015	Serah Nyamvula.	Capacity Building For Budget & App. C'tee-Diani.	12,500.00
2063410	08.09.2014	Stephen Wangudi	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
2063365	02.09.2014	Stephen Wangudi.	Benchmarking-Ctee On Ward Devt Fund In Nairobi.	34,000.00
2176162	12.11.2014	Stephen Wangudi.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176191	17.11.2014	Stephen Wangudi.	Msa County Education Bill-Diani.	26,000.00
2242009	27.01.2015	Stephen Wangudi.	C'tee On Selection Induction-Diani.	44,000.00
2242304	26.03.2015	Stephen Wangudi.	Trip To Deliberate On CA T.V Station.	44,000.00
2063444	9/15/2014	Suleiman Boma	Public Participatn-Mshale grounds	120,000.00
2063444	18.09.2014	Suleiman Boma.	Public Participation in Mshale Grounds.	120,000.00
1709967	06.10.2014	Suleiman Rashid.	Workshop To Scrutinize Finance Bill.	12,000.00
2176215	17.11.2014	Suleiman Rashid.	Msa County Education Bill-Diani.	12,000.00
2176371	13.01.2015	Suleiman Rashid.	Fuel For KAV340E.	8,000.00
2063177	8/18/2014	Suleiman Rashid.	Speakers cup-Nakuru	67,000.00
2063443	16.09.2014	Sylvester Witaba.	Benchmarking Visit To Zanzibar.	270,560.00
2176170	12.11.2014	Sylvester Witaba.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	21,500.00
2176223	19.11.2014	Sylvester Witaba.	Msa County Education Bill-Diani.	13,500.00
2176254	27.11.2014	Sylvester Witaba.	UN Int'l Day For Persons With Disabilities	13,500.00
2242229	16.03.2015	Sylvester Witaba.	Counties Forum On Information-Kisumu.	50,800.00
2284917	06.05.2015	Sylvester Witaba.	5th CRB Africa Network Conference.	60,000.00
2063439	16.09.2014	Thadeus Rajwayi.	Benchmarking Visit To Zanzibar.	445,890.00
1709999	16.10.2014	Thadeus Rajwayi.	Training On Foreign Travel & Fiscal Resp. in Kwale.	30,000.00
2166021	28.10.2014	Tubman Otieno.	PIAC Strengthening Workshop At Diani Resort.	7,500.00
2063167	7/21/2014	Umkaltuma Mohammed	L.S.K conference-Kwale	66,000.00
2063179	8/18/2014	Valoisy Msabaa	Speakers cup-Nakuru	62,500.00
2176153	11.11.2014	Yusuf Abubakar.	Fixing Of Library Ceiling.	12,300.00
2176274	04.12.2014	Zainab Mumba.	W/Shop On Legal & Institutional Reforms-Kwale.	8,000.00
2284943	12.05.2015	Zainab Mumba.	Retreat on Legal eforms C'tee On Env.-Swahili Beach.	281,200.00
2063427	15.09.2014	Zainab O. Mumba.	Benchmarking Visit To Zanzibar.	445,890.00

WARRANT NO	DATE	PAYEE	PURPOSE	AMOUNT
2063426	15.09.2014	Zainab Said Ali.	Benchmarking Visit To Zanzibar.	270,560.00
2176253	27.11.2014	Zainab Said Ali.	UN Int'l Day For Persons With Disabilities	22,000.00
2242219	10.03.2015	Zainab Said Ali.	Benchmarking-Machakos County.	52,000.00
2063362	8/28/2014	Zakia Abdi	Public Procument seminar-NBI	30,000.00
				15,043,861.00

Appendix V
Mombasas County Assembly
Officers with Multiple Imprests

WARRANT NO	DATE	PAYEE	AMOUNT	Total Cumulative
2063426	9/15/2014	Zainab Said Ali.	270,560.00	
2176253	11/27/2014	Zainab Said Ali.	22,000.00	
2242219	10/3/2015	Zainab Said Ali.	52,000.00	344,560.00
2063427	9/15/2014	Zainab O. Mumba.	445,890.00	-
2176274	12/4/2014	Zainab Mumba.	8,000.00	-
2284943	12/5/2015	Zainab Mumba.	281,200.00	735,090.00
2063439	9/16/2014	Thadeus Rajwayi.	445,890.00	-
1709999	10/16/2014	Thadeus Rajwayi.	30,000.00	475,890.00
2063443	9/16/2014	Sylvester Witaba.	270,560.00	-
2176170	11/12/2014	Sylvester Witaba.	21,500.00	-
2176223	11/19/2014	Sylvester Witaba.	13,500.00	-
2176254	11/27/2014	Sylvester Witaba.	13,500.00	-
2242229	3/16/2015	Sylvester Witaba.	50,800.00	-
2284917	6/5/2015	Sylvester Witaba.	60,000.00	429,860.00
2063177	8/18/2014	Suleiman Rashid.	67,000.00	-
1709967	10/6/2014	Suleiman Rashid.	12,000.00	-
2176215	11/17/2014	Suleiman Rashid.	12,000.00	-
2176371	1/13/2015	Suleiman Rashid.	8,000.00	99,000.00
2063444	9/18/2014	Suleiman Boma.	120,000.00	-
2284961	6/22/2015	Suleiman Boma.	70,000.00	-
2063444	9/15/2014	Suleiman Boma	120,000.00	310,000.00
2063365	2/9/2014	Stephen Wangudi.	34,000.00	-
2176162	11/12/2014	Stephen Wangudi.	26,000.00	-
2176191	11/17/2014	Stephen Wangudi.	26,000.00	-
2242009	1/27/2015	Stephen Wangudi.	44,000.00	-
2242304	3/26/2015	Stephen Wangudi.	44,000.00	-
2063410	9/8/2014	Stephen Wangudi	12,000.00	186,000.00
2063418	9/10/2014	Serah Nyamvula.	30,000.00	-
1709958	10/2/2014	Serah Nyamvula.	30,000.00	-
2176163	11/12/2014	Serah Nyamvula.	26,000.00	-
2176229	11/20/2014	Serah Nyamvula.	22,000.00	-
2242014	1/27/2015	Serah Nyamvula.	44,000.00	-
2242206	4/3/2015	Serah Nyamvula.	12,500.00	164,500.00
34443	2/6/2015	Salma Maro.	48,500.00	-
34449	5/6/2015	Salma Maro.	753,900.00	802,400.00
2176160	11/12/2014	Salim D. Kalume.	26,000.00	-
2176397	1/27/2015	Salim D. Kalume.	44,000.00	70,000.00

WARANT NO	DATE	PAYEE	AMOUNT	Total Cumulative
2166046	11/6/2014	Saad Faraj.	46,000.00	-
2242225	12/3/2015	Saad Faraj.	100,000.00	-
2242329	7/4/2015	Saad Faraj.	30,000.00	-
2284903	4/28/2015	Saad Faraj.	52,000.00	228,000.00
2063366	3/9/2014	Riziki Fundi.	34,000.00	-
2063421	9/15/2014	Riziki Fundi.	46,000.00	-
1709973	10/6/2014	Riziki Fundi.	24,000.00	-
2176167	11/12/2014	Riziki Fundi.	26,000.00	-
2176226	11/19/2014	Riziki Fundi.	100,000.00	-
2242325	1/4/2015	Riziki Fundi.	60,000.00	-
2242348	4/23/2015	Riziki Fundi.	70,000.00	360,000.00
2063425	9/15/2014	Priscilla Mumba.	270,560.00	-
2176204	11/17/2014	Priscilla Mumba.	26,000.00	-
2176387	1/20/2015	Priscilla Mumba.	34,000.00	-
2242044	2/25/2015	Priscilla Mumba.	20,000.00	350,560.00
2063076	7/2/2014	Penina Mwikali	50,000.00	-
2063351	8/27/2014	Penina Mwikali	205,000.00	255,000.00
2176221	11/18/2014	Patricia Nzioka.	37,000.00	-
2242344	4/17/2015	Patricia Nzioka.	58,000.00	-
34445	3/6/2015	Patricia Nzioka.	34,000.00	129,000.00
1709965	10/6/2014	Ndanda Chiro.	30,000.00	-
2176201	11/17/2014	Ndanda Chiro.	30,000.00	-
2176337	7/1/2015	Ndanda Chiro.	42,000.00	102,000.00
2063423	9/15/2014	Nasser Rashid.	46,000.00	-
1709981	10/7/2014	Nasser Rashid.	24,000.00	70,000.00
2063378	3/9/2014	Mswabah Rashid.	30,000.00	-
1709969	10/6/2014	Mswabah Rashid.	30,000.00	-
34429	10/22/2014	Mswabah Rashid.	26,000.00	-
2166049	11/7/2014	Mswabah Rashid.	60,000.00	-
2176248	11/27/2014	Mswabah Rashid.	34,000.00	-
2176262	11/28/2014	Mswabah Rashid.	16,000.00	-
2176281	12/5/2014	Mswabah Rashid.	20,000.00	-
2242010	1/27/2015	Mswabah Rashid.	42,000.00	320,000.00
2242234	3/18/2015	Mswabah Rashid.	62,000.00	-
2166003	10/23/2014	Morris Mwazani.	13,500.00	-
2284956	6/19/2015	Moriss Mwazani.	18,900.00	32,400.00
2063391	4/9/2014	Mohamed Hatimy.	28,000.00	-
1709982	10/7/2014	Mohamed Hatimy.	24,000.00	-
2166011	10/27/2014	Mohamed Hatimy.	54,891.00	-

WARRANT NO	DATE	PAYEE	AMOUNT	Total Cumulative
2166048	11/7/2014	Mohamed Hatimy.	46,000.00	-
2176247	11/27/2014	Mohamed Hatimy.	34,000.00	-
2176263	11/28/2014	Mohamed Hatimy.	16,000.00	-
2242035	2/18/2015	Mohamed Hatimy.	34,000.00	-
2242242	3/20/2015	Mohamed Hatimy.	241,860.00	-
2242347	4/17/2015	Mohamed Hatimy.	831,600.00	1,310,351.00
2176180	11/12/2014	Mary Akinyi.	26,000.00	
2176196	11/17/2014	Mary Akinyi.	26,000.00	-
2063411	9/8/2014	Mary Akinyi Ooko	12,000.00	64,000.00
34430	10/22/2014	Maimuna Salim.	22,000.00	-
2176194	11/17/2014	Maimuna Salim.	30,000.00	-
2242031	2/13/2015	Maimuna Salim.	100,000.00	
2242335	7/4/2015	Maimuna Salim.	28,000.00	-
2284921	7/5/2015	Maimuna Salim.	4,000.00	184,000.00
1709974	10/7/2014	Maimuna Mwawassi.	30,000.00	-
2166017	10/28/2014	Maimuna Mwawassi.	7,500.00	-
2166033	11/5/2014	Maimuna Mwawassi.	45,000.00	-
2176151	11/10/2014	Maimuna Mwawassi.	55,000.00	-
2176213	11/17/2014	Maimuna Mwawassi.	12,000.00	-
2176241	11/26/2014	Maimuna Mwawassi.	100,000.00	-
2063394	4/9/2014	Maimuna Mwamassa.	28,000.00	-
2176202	11/17/2014	Maimuna Mwamassa.	26,000.00	-
2063159	7/20/2014	Maimuna Mwamassa	34,000.00	337,500.00
2063384	4/9/2014	Lucy Chizi.	28,000.00	-
2176152	11/10/2014	Lucy Chizi.	46,000.00	-
2176395	1/27/2015	Lucy Chizi.	42,000.00	-
2242208	4/3/2015	Lucy Chizi.	16,000.00	132,000.00
2166018	10/28/2014	Kibwana S. Baya.	8,000.00	-
2166044	11/6/2014	Kibwana S. Baya.	46,000.00	54,000.00
2063424	9/15/2014	Khamis Mwabashiri.	46,000.00	-
1709987	10/7/2014	Khamis Mwabashiri.	24,000.00	-
2242324	1/4/2015	Khamis Mwabashiri.	60,000.00	130,000.00
2176227	11/19/2014	Khamis Maneno.	44,000.00	-
2063429	9/15/2014	Kassim M. Umeya	284,800.00	-
2242042	2/24/2015	Kassim M. Umeya	30,000.00	-
2063191	8/20/2014	Kassim M Umeya	40,000.00	398,800.00
2063389	4/9/2014	Karisa Nzai.	30,000.00	-
2284902	4/28/2015	Karisa Nzai.	52,000.00	82,000.00
2176374	1/13/2015	Jumanne Salim.	12,600.00	-

WARRANT NO	DATE	PAYEE	AMOUNT	Total Cumulative
2242337	7/4/2015	Jumanne Salim.	12,600.00	-
2284925	8/5/2015	Jumanne Salim.	2,000.00	27,200.00
1709971	10/6/2014	Joseph Karani.	12,000.00	-
2176214	11/17/2014	Joseph Karani.	12,000.00	-
2063178	8/18/2014	Joseph Karani	27,000.00	51,000.00
2063416	9/8/2014	Jimmy Waliaula.	15,000.00	-
2166007	10/24/2014	Jimmy Waliaula.	46,000.00	-
2166028	11/3/2014	Jimmy Waliaula.	14,000.00	-
2176185	11/13/2014	Jimmy Waliaula.	26,000.00	-
2063168	7/21/2014	Jimmy Walaula.	66,000.00	-
2063377	8/15/2014	Jimmy Walaula	30,000.00	394,200.00
2166030	11/5/2014	Jimmy Odari.	22,000.00	-
2242235	3/18/2015	Jimmy Odari.	62,000.00	110,000.00
2176175	11/12/2014	Jimmy K. Odari.	26,000.00	-
1709972	10/6/2014	Jilo Kidai.	19,500.00	-
1709991	10/9/2014	Jilo Kidai.	16,500.00	36,000.00
2176383	1/14/2015	Jackson Mwangi.	23,500.00	-
2176390	1/20/2015	Jackson Mwangi.	107,220.00	130,720.00
2063186	8/18/2014	Jabess M Oduor	73,400.00	-
2176178	11/12/2014	Jabes Oduor.	26,000.00	99,400.00
2176237	11/25/2014	Ibrahim Kondo.	22,000.00	-
2176396	1/27/2015	Ibrahim Kondo.	44,000.00	-
2242326	1/4/2015	Ibrahim Kondo.	60,000.00	126,000.00
2063388	4/9/2014	Hudson Karume.	28,000.00	-
2063420	9/8/2014	Hudson Karume.	24,000.00	-
2063433	9/15/2014	Hudson Karume.	270,560.00	-
2063449	9/25/2014	Hudson Karume.	811,500.00	-
2176169	11/12/2014	Hudson Karume.	26,000.00	-
2176222	11/19/2014	Hudson Karume.	30,000.00	-
2176251	11/27/2014	Hudson Karume.	22,000.00	-
2242228	3/16/2015	Hudson Karume.	62,000.00	-
34442	5/29/2015	Hudson Karume.	68,000.00	1,342,060.00
2063370	2/9/2014	Hamisi Sefu.	12,000.00	-
1709979	10/7/2014	Hamisi Sefu.	12,000.00	-
2176171	11/12/2014	Hamisi Sefu.	12,000.00	36,000.00
2242008	1/27/2015	Hamisi Mwidani.	44,000.00	-
1709977	10/7/2014	Hamisi M. Mwidani.	24,000.00	-
2063407	9/8/2014	Hamisi M. Mwidani	8,000.00	-
2063408	9/10/2014	Hamisi M. Mwidani	30,000.00	106,000.00
2063432	9/15/2014	Fatma S. Mote.	270,560.00	-
2242012	1/27/2015	Fatma S. Mote.	44,000.00	-

WARRANT NO	DATE	PAYEE	AMOUNT	Total Cumulative
2176273	12/3/2014	Fatma Mote.	8,000.00	-
2063156	7/20/2014	Fatma Mote	34,000.00	356,560.00
2063435	9/15/2014	Enock Mwadziwe.	270,560.00	-
2176198	11/17/2014	Enock Mwadziwe.	26,000.00	-
2242049	4/3/2015	Enock Mwadziwe.	16,000.00	312,560.00
2242205	4/3/2015	Ebrahim Omar.	16,000.00	-
2242249	3/24/2015	Ebrahim Omar.	60,000.00	76,000.00
1389937	7/14/2014	Dorothy Adhoch.	26,000.00	-
2063379	3/9/2014	Dorothy Adhoch.	23,500.00	-
2063405	9/8/2014	Dorothy Adhoch	15,000.00	64,500.00
2063436	9/15/2014	David S. Kalume.	270,560.00	-
2242248	3/26/2015	David S. Kalume.	100,000.00	370,560.00
2063157	7/20/2014	Caroline Auma.	34,000.00	-
2063382	3/9/2014	Caroline Auma.	28,000.00	-
1709984	10/7/2014	Caroline Auma.	24,000.00	-
2176252	11/27/2014	Caroline Auma.	19,000.00	105,000.00
2242342	12/6/2015	Bernard Ogola.	295,000.00	-
2284952	6/19/2015	Benard Ogola.	137,400.00	432,400.00
1709976	10/7/2014	Beatrice Kai.	30,000.00	-
2176195	11/17/2014	Beatrice Kai.	32,000.00	-
2176327	7/1/2015	Beatrice Kai.	44,000.00	-
2242209	4/3/2015	Beatrice Kai.	16,000.00	122,000.00
2176289	12/15/2014	Bangushi Mohamed.	241,850.00	-
2166015	10/27/2014	Bangush Mohamed.	8,000.00	-
2284922	11/5/2015	Bangush Mohamed.	58,000.00	-
2063417	9/9/2014	Bangush M Mohamed.	15,000.00	-
2063442	9/16/2014	Bangush H. Mohammed	284,800.00	-
2176234	11/24/2014	Bangush H. Mohammed	17,500.00	-
2284951	6/19/2015	Bangush H. Mohammed	925,400.00	-
2284967	6/22/2015	Bangush H. Mohammed	468,800.00	2,019,350.00
34439	6/20/2015	Bakari Athman.	1,133,000.00	-
2176181	11/12/2014	Bakari Athman.	21,500.00	1,154,500.00
1709980	10/7/2014	Baha Kitsao.	12,000.00	-
2176284	12/5/2014	Baha Kitsao.	23,000.00	-
2063180	8/19/2014	Baha Kitsao	67,000.00	102,000.00
2063431	9/15/2014	Abubakar Kibwana.	270,560.00	-
2176190	11/17/2014	Abubakar Kibwana.	26,000.00	296,560.00
2242331	2/4/2015	Abdallah Khamis.	31,500.00	-

WARRANT NO	DATE	PAYEE	AMOUNT	Total Cumulative
2063153	7/22/2014	Abdalla Khamis	480,500.00	-
2063169	8/4/2014	Abdalla Khamis	548,000.00	-
2063406	9/8/2014	Abdala Khamis	12,000.00	1,072,000.00
1709978	10/7/2014	Abdalla Kasangamba.	30,000.00	-
2166032	11/5/2014	Abdalla Kasangamba.	45,000.00	-
2242030	2/16/2015	Abdalla Kasangamba.	100,000.00	175,000.00
Total multiple imprest			17,274,481.00	17,274,481.00

Appendix VI

Mombasa County Assembly

Officers holding imprest for more than 6 months

Warrant No.	Date	Payee	Purpose	Amount (Kshs)
2063406	08.09.2014	Abdala Khamis	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
1709989	07.10.2014	Abdalla Goshi.	Workshop To Scrutinize Finance Bill.	16,500.00
1709978	07.10.2014	Abdalla Kasangamba.	Workshop To Scrutinize Finance Bill.	30,000.00
2166032	05.11.2014	Abdalla Kasangamba.	Consultative Meeting For Council Of Governors-Naivasha.	45,000.00
2063169	8/4/2014	Abdalla Khamis	Peace Prayer Day	548,000.00
2063153	7/22/2014	Abdalla Khamis	Report Complilation For Mr. Walid.	480,500.00
2063431	15.09.2014	Abubakar Kibwana.	Benchmarking Visit To Zanzibar.	270,560.00
2176190	17.11.2014	Abubakar Kibwana.	Msa County Education Bill-Diani.	26,000.00
1709970	06.10.2014	Ahmed O. Ibrahim.	Workshop To Scrutinize Finance Bill.	24,000.00
1709985	07.10.2014	Asha Mohamed.	Workshop To Scrutinize Finance Bill.	24,000.00
2063180	8/19/2014	Baha Kitsao	Speakers cup-Nakuru	67,000.00
1709980	07.10.2014	Baha Kitsao.	Workshop To Scrutinize Finance Bill.	12,000.00
2176284	05.12.2014	Baha Kitsao.	C'tee On Transport Meeting In Kilifi.	23,000.00
2176181	12.11.2014	Bakari Athman.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	21,500.00
2063442	16.09.2014	Bangush H. Mohammed	Benchmarking Visit To Zanzibar.	284,800.00
2176234	24.11.2014	Bangush H. Mohammed	Health Committee Site Visit-Kisauni.	17,500.00
2063417	09.09.2014	Bangush M Mohamed.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
2166015	27.10.2014	Bangush Mohamed.	PIAC Strengthening Workshop At Diani Resort.	8,000.00
2176289	15.12.2014	Bangushi Mohamed.	Gazettement Facilitation-NRB	241,850.00
1709976	07.10.2014	Beatrice Kai.	Workshop To Scrutinize Finance Bill.	30,000.00
2176195	17.11.2014	Beatrice Kai.	Msa County Education Bill-Diani.	32,000.00
2063382	03.09.2014	Caroline Auma.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	28,000.00
1709984	07.10.2014	Caroline Auma.	Workshop To Scrutinize Finance Bill.	24,000.00
2176252	27.11.2014	Caroline Auma.	C'tee On Transport Meeting In Kilifi.	19,000.00
2063157	7/20/2014	Caroline Auma.	FIDA -NAIROBI	34,000.00

Warrant No.	Date	Payee	Purpose	Amount (Kshs)
2063436	15.09.2014	David S. Kalume.	Benchmarking Visit To Zanzibar.	270,560.00
2176206	17.11.2014	Dhulkify Hemed.	Msa County Education Bill-Diani.	26,000.00
2063405	08.09.2014	Dorothy Adhoch	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
2063379	03.09.2014	Dorothy Adhoch.	Benckmarking-Ctee On Ward Devt Fund In Kwale.	23,500.00
1389937	7/14/2014	Dorothy Adhoch.	C.A.F meeting Nairobi	26,000.00
2176278	05.12.2014	Emmanuel Tsuma.	C'tee On Transport Meeting In Kilifi.	16,000.00
2063435	15.09.2014	Enock Mwadziwe.	Benchmarking Visit To Zanzibar.	270,560.00
2176198	17.11.2014	Enock Mwadziwe.	Msa County Education Bill-Diani.	26,000.00
2063156	7/20/2014	Fatma Mote	FIDA -NAIROBI	34,000.00
2176273	03.12.2014	Fatma Mote.	W/Shop On Legal & Institutional Reforms-Kwale.	8,000.00
2063419	08.09.2014	Fatma Omari.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
2176291	15.12.2014	Fatma S. Babu.	Finance Bill Public Participation-Tononoka Hall	68,000.00
2063432	15.09.2014	Fatma S. Mote.	Benchmarking Visit To Zanzibar.	270,560.00
2063193	25.08.2014	Hafsa Kirao.	Facilitation For ASK Show.	294,300.00
2063404	08.09.2014	Halima Aden	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
1709963	06.10.2014	Halima Said.	Induction Expenses.	50,000.00
2063407	08.09.2014	Hamisi M. Mwidani	Public Participation-Liquor Licencing, Education & Public Part. Bill.	8,000.00
2063408	10.09.2014	Hamisi M. Mwidani	County Assemblies Sports Assoc-Kisumu	30,000.00
1709977	07.10.2014	Hamisi M. Mwidani.	Workshop To Scrutinize Finance Bill.	24,000.00
2063370	02.09.2014	Hamisi Sefu.	Benchmarking-Ctee On Ward Devt Fund In Nairobi.	12,000.00
1709979	07.10.2014	Hamisi Sefu.	Workshop To Scrutinize Finance Bill.	12,000.00
2176171	12.11.2014	Hamisi Sefu.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	12,000.00
2063155	7/20/2014	Hon.Zainab O Mumba	FIDA -NAIROBI	40,000.00
2063388	04.09.2014	Hudson Karume.	Benchmarking-Ctee On Ward Devt Fund in Kwale.	28,000.00
2063420	08.09.2014	Hudson Karume.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	24,000.00
2063433	15.09.2014	Hudson Karume.	Benchmarking Visit To Zanzibar.	270,560.00

Warrant No.	Date	Payee	Purpose	Amount (Kshs)
2063449	25.09.2014	Hudson Karume.	National Assembly Benchmarking.	811,500.00
2176169	12.11.2014	Hudson Karume.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176222	19.11.2014	Hudson Karume.	Public Participation Bill Review-Machakos.	30,000.00
2176251	27.11.2014	Hudson Karume.	UN Int'l Day For Persons With Disabilities	22,000.00
2176237	25.11.2014	Ibrahim Kondo.	Reach Out Centre Trust Invitation.	22,000.00
2176218	17.11.2014	Ibrahim Omar.	Msa County Education Bill-Diani.	26,000.00
2176178	12.11.2014	Jabes Oduor.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2063186	8/18/2014	Jabess M Oduor	Public Participation-Kongowea.	73,400.00
1709972	06.10.2014	Jilo Kidai.	Workshop To Scrutinize Finance Bill.	19,500.00
1709991	09.10.2014	Jilo Kidai.	Fiscal Analysts Retreat In Naivasha.	16,500.00
2176175	12.11.2014	Jimmy K. Odari.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2166030	05.11.2014	Jimmy Odari.	Capacity Building-Senate.	22,000.00
2063377	8/15/2014	Jimmy Walaula	SRC visit Nairobi	30,000.00
2063168	7/21/2014	Jimmy Walaula.	L.S.K conference-Kwale	66,000.00
2063416	08.09.2014	Jimmy Waliaula.	Public Participation-Liquor Licencing, Education & Public Part. Bill.	15,000.00
2166007	24.10.2014	Jimmy Waliaula.	Legislative Drafting Training In Nrb.	46,000.00
2166028	03.11.2014	Jimmy Waliaula.	KSL Training Needs Assessment Workshop.	14,000.00
2176185	13.11.2014	Jimmy Waliaula.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176228	20.11.2014	Jimmy Waliaula.	ICAD Training Charges.	197,200.00
2063178	8/18/2014	Joseph Karani	Speakers cup-Nakuru	27,000.00
1709971	06.10.2014	Joseph Karani.	Workshop To Scrutinize Finance Bill.	12,000.00
2176214	17.11.2014	Joseph Karani.	Msa County Education Bill-Diani.	12,000.00
2063386	04.09.2014	Juma Mwalimu Juma.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	12,000.00
2063152	22.07.2014	Jumadar K Sombwana	Fountain Pump At CAC's Office.	38,950.00
2063389	04.09.2014	Karisa Nzai.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	30,000.00
2063191	8/20/2014	Kassim M Umeya	Speakers cup-Nakuru	40,000.00
2063429	15.09.2014	Kassim M. Umeya	Benchmarking Visit To Zanzibar.	284,800.00
2176227	19.11.2014	Khamis Maneno.	Lunch/Transport Allowance For Visit Of Ward Offices.	44,000.00

Warrant No.	Date	Payee	Purpose	Amount (Kshs)
2063424	15.09.2014	Khamis Mwabashiri.	Benchmarking Visit Nrb-Ctee on Lands.	46,000.00
1709987	07.10.2014	Khamis Mwabashiri.	Workshop To Scrutinize Finance Bill.	24,000.00
2166018	28.10.2014	Kibwana S. Baya.	PIAC Strengthening Workshop At Diani Resort.	8,000.00
2166044	06.11.2014	Kibwana S. Baya.	PAC Workshop At KSMS.	46,000.00
34425	22.10.2014	Kizito O. Opeya.	Senate Sessional C'tee On Delegated Legislation.	22,000.00
2176220	17.11.2014	Lucy Abuna.	Msa County Education Bill-Diani.	18,000.00
2063384	04.09.2014	Lucy Chizi.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	28,000.00
2176152	10.11.2014	Lucy Chizi.	PAC Workshop At KSMS.	46,000.00
2063159	7/20/2014	Maimuna Mwamassa	FIDA -NAIROBI	34,000.00
2063394	04.09.2014	Maimuna Mwamassa.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	28,000.00
2176202	17.11.2014	Maimuna Mwamassa.	Msa County Education Bill-Diani.	26,000.00
1709974	07.10.2014	Maimuna Mwawassi.	Workshop To Scrutinize Finance Bill.	30,000.00
2166017	28.10.2014	Maimuna Mwawassi.	PIAC Strengthening Workshop At Diani Resort.	7,500.00
2166033	05.11.2014	Maimuna Mwawassi.	Consultative Meeting For Council Of Governors-Naivasha.	45,000.00
2176151	10.11.2014	Maimuna Mwawassi.	PAC Workshop At KSMS.	55,000.00
2176213	17.11.2014	Maimuna Mwawassi.	Msa County Education Bill-Diani.	12,000.00
2176241	26.11.2014	Maimuna Mwawassi.	Public Participation-Shanzu.	100,000.00
34430	22.10.2014	Maimuna Salim.	Senate Sessional C'tee On Delegated Legislation.	22,000.00
2176194	17.11.2014	Maimuna Salim.	Msa County Education Bill-Diani.	30,000.00
2063411	08.09.2014	Mary Akinyi Ooko	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
2176180	12.11.2014	Mary Akinyi.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176196	17.11.2014	Mary Akinyi.	Msa County Education Bill-Diani.	26,000.00
1389950	7/16/2014	Mercy Kahanga	Office Imprest	30,000.00
2063391	04.09.2014	Mohamed Hatimy.	Benchmarking-Ctee On Ward Devt Fund In Kilifi.	28,000.00
1709982	07.10.2014	Mohamed Hatimy.	Workshop To Scrutinize Finance Bill.	24,000.00
2166011	27.10.2014	Mohamed Hatimy.	Mombasa Hospital Bill.	54,891.00
2166048	07.11.2014	Mohamed Hatimy.	PAC Workshop At KSMS.	46,000.00
2176247	27.11.2014	Mohamed Hatimy.	Benchmarking Exercise-Homabay	34,000.00

Warrant No.	Date	Payee	Purpose	Amount (Kshs)
2176263	28.11.2014	Mohamed Hatimy.	CAF Budget Forum-Maanzoni	16,000.00
2166003	23.10.2014	Morris Mwazani.	Training On Foreign Travel & Fiscal Resp. in Kwale.	13,500.00
2063378	03.09.2014	Mswabah Rashid.	Benchmarking-Ctee On Ward Devt Fund In Kwale.	30,000.00
1709969	06.10.2014	Mswabah Rashid.	Workshop To Scrutinize Finance Bill.	30,000.00
34429	22.10.2014	Mswabah Rashid.	Senate Sessional C'tee On Delegated Legislation.	26,000.00
2166049	07.11.2014	Mswabah Rashid.	PAC Workshop At KSMS.	60,000.00
2176248	27.11.2014	Mswabah Rashid.	Benchmarking Exercise-Homabay	34,000.00
2176262	28.11.2014	Mswabah Rashid.	CAF Budget Forum-Maanzoni	16,000.00
2176281	05.12.2014	Mswabah Rashid.	Bechmarking Visit For Speaker's Panel - Taita Taveta.	20,000.00
2176277	04.12.2014	Nasra Ahmed.	C'tee On Transport Meeting In Kilifi.	16,000.00
2063423	15.09.2014	Nasser Rashid.	Benchmarking Visit Nrb-Ctee on Lands.	46,000.00
1709981	07.10.2014	Nasser Rashid.	Workshop To Scrutinize Finance Bill.	24,000.00
1709965	06.10.2014	Ndanda Chiro.	Workshop To Scrutinize Finance Bill.	30,000.00
2176201	17.11.2014	Ndanda Chiro.	Msa County Education Bill-Diani.	30,000.00
2176221	18.11.2014	Patricia Nzioka.	Msa County Education Bill-Diani.	37,000.00
2176276	04.12.2014	Paul Onje.	Meeting With Chairperson Of Delegated Leg. In Nrb.	22,000.00
2063076	7/2/2014	Penina Mwikali	Office imprest	50,000.00
2063351	8/27/2014	Penina Mwikali	ASK MSA-Task force allowance	205,000.00
2063425	15.09.2014	Priscilla Mumba.	Benchmarking Visit To Zanzibar.	270,560.00
2176204	17.11.2014	Priscilla Mumba.	Msa County Education Bill-Diani.	26,000.00
2063366	03.09.2014	Riziki Fundi.	Benchmarking-Ctee On Ward Devt Fund In Nairobi.	34,000.00
2063421	15.09.2014	Riziki Fundi.	Benchmarking Visit Nrb-Ctee on Lands.	46,000.00
1709973	06.10.2014	Riziki Fundi.	Workshop To Scrutinize Finance Bill.	24,000.00
2176167	12.11.2014	Riziki Fundi.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176226	19.11.2014	Riziki Fundi.	Public Participation.	100,000.00
2166012	24.10.2014	Robester Wasike.	PIAC Strengthening Workshop At Diani Resort.	8,000.00
2063195	8/25/2014	Rukia Hussein	Audit training-Malindi	158,000.00
2166046	06.11.2014	Saad Faraj.	PAC Workshop At KSMS.	46,000.00

Warrant No.	Date	Payee	Purpose	Amount (Kshs)
2176160	12.11.2014	Salim D. Kalume.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2063418	10.09.2014	Serah Nyamvula.	County Assemblies Sports Assoc-Kisumu	30,000.00
1709958	02.10.2014	Serah Nyamvula.	NRB ASK SHOW (C'tee On Agric, Livestock & Fisheries.)	30,000.00
2176163	12.11.2014	Serah Nyamvula.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176229	20.11.2014	Serah Nyamvula.	2014 County Championships.	22,000.00
2063410	08.09.2014	Stephen Wangudi	Public Participation-Liquor Licencing, Education & Public Part. Bill.	12,000.00
2063365	02.09.2014	Stephen Wangudi.	Benchmarking-Ctee On Ward Devt Fund In Nairobi.	34,000.00
2176162	12.11.2014	Stephen Wangudi.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	26,000.00
2176191	17.11.2014	Stephen Wangudi.	Msa County Education Bill-Diani.	26,000.00
2063444	9/15/2014	Suleiman Boma	Public Participatn-Mshale grounds	120,000.00
2063444	18.09.2014	Suleiman Boma.	Public Participation in Mshale Grounds.	120,000.00
1709967	06.10.2014	Suleiman Rashid.	Workshop To Scrutinize Finance Bill.	12,000.00
2176215	17.11.2014	Suleiman Rashid.	Msa County Education Bill-Diani.	12,000.00
2063177	8/18/2014	Suleiman Rashid.	Speakers cup-Nakuru	67,000.00
2063443	16.09.2014	Sylvester Witaba.	Benchmarking Visit To Zanzibar.	270,560.00
2176170	12.11.2014	Sylvester Witaba.	Joint W/Shop Diani-Ctee On Justice/Legal Proceedings.	21,500.00
2176223	19.11.2014	Sylvester Witaba.	Msa County Education Bill-Diani.	13,500.00
2176254	27.11.2014	Sylvester Witaba.	UN Int'l Day For Persons With Disabilities	13,500.00
2063439	16.09.2014	Thadeus Rajwayi.	Benchmarking Visit To Zanzibar.	445,890.00
1709999	16.10.2014	Thadeus Rajwayi.	Training On Foreign Travel & Fiscal Resp. in Kwale.	30,000.00
2166021	28.10.2014	Tubman Otieno.	PIAC Strengthening Workshop At Diani Resort.	7,500.00
2063167	7/21/2014	Umkaltuma Mohammed	L.S.K conference-Kwale	66,000.00
2063179	8/18/2014	Valoisy Msabaa	Speakers cup-Nakuru	62,500.00
2176153	11.11.2014	Yusuf Abubakar.	Fixing Of Library Ceiling.	12,300.00
2176274	04.12.2014	Zainab Mumba.	W/Shop On Legal & Institutional Reforms-Kwale.	8,000.00
2063427	15.09.2014	Zainab O. Mumba.	Benchmarking Visit To Zanzibar.	445,890.00
2063426	15.09.2014	Zainab Said Ali.	Benchmarking Visit To Zanzibar.	270,560.00
2176253	27.11.2014	Zainab Said Ali.	UN Int'l Day For Persons With Disabilities	22,000.00

Warrant	Date	Payee	Purpose	Amount(Kshs)
2063362	8/28/2014	Zakia Abdi	Public Procument seminar-NBI	30,000.00
			Total	10,871,251.00

Appendix VII

Mombasas County Assembly

Imprest Surrenders with Unrelated Documents

Warrant No	Date	Payee	Details of request	Amount Kshs
2176399	7/1/2015	Paul Onje	Attending committee on selection in Diani	44,000.00
2176394	7/2/2015	Suleiman Boma	Attending committee on selection in Diani	44,000.00
2242322	6/30/2015	Abdallah Kasangamba	Lamu food Expo and Festival	60,000.00
2242302	7/1/2015	Thadius Ratwayi	CA TV Station	50,400.00
2284910	7/2/2105	Salim Juma	Bench making at National Assembly	342,000.00
			TOTAL	540,400.00

Appendix VIII

Mombasas County Assembly Excess Sitting Allowance

Payroll number	Surname	First name	Other names	Amount	Cost of all Sittings	Cost of Eligible Sittings	Excess Payment
20130001446	Mwidani	Hamisi	Musa	239,200.00	154,700.00	131,300.00	-107,900.00
20130001553	Opeya	Kizito	Okoth	230,100.00	154,700.00	139,100.00	-91,000.00
20130002596	Odari	Jimmy	Khadarli	209,300.00	156,000.00	128,700.00	-80,600.00
20130002612	Kitsao	Riziki	Fundi	260,000.00	175,500.00	136,500.00	-123,500.00
20130003468	Amur	Murfad	Abdalla	152,100.00	113,100.00	109,200.00	-42,900.00
20130003495	Boma	Suleiman	Omari	209,300.00	153,400.00	141,700.00	-67,600.00
20130003502	Mswabahh	Rashid		202,800.00	146,900.00	131,300.00	-71,500.00
20130003566	Munyika	Karisa	Nzai	178,100.00	156,000.00	136,500.00	-41,600.00
20130004303	Madundo	Mohamed		204,100.00	120,900.00	105,300.00	-98,800.00
20130004385	Suleiman	Nasser	Rashid	224,900.00	136,500.00	128,500.00	-96,400.00
20130004394	Mwawasi	Maimuna	Salim	148,200.00	101,400.00	101,400.00	-46,800.00
20130004705	Mwadziwe	Enock	Mwinga	175,100.00	150,800.00	135,200.00	-39,900.00
20130004723	Thoya	Amir	Mohammed	248,300.00	192,400.00	133,900.00	-114,400.00
20130005588	Oluoch	Tom	Ogalo	195,000.00	165,100.00	137,800.00	-57,200.00
20130005640	Baya	Kibwana	Swaleh	274,300.00	208,000.00	157,300.00	-117,000.00
20130005659	Salim	David	Kalume	189,800.00	124,800.00	101,400.00	-88,400.00
20130005926	Kondo	Ibrahim	Abdallah	239,200.00	169,000.00	137,800.00	-101,400.00
20130006469	Ahmed	Saad	Faraj	209,300.00	136,500.00	124,800.00	-84,500.00
20130006512	Chiro	Mohamed	Ndanda	179,400.00	144,300.00	128,700.00	-50,700.00
20130006727	Siminyu	Patrick	Peter Muriuki	226,200.00	126,100.00	122,200.00	-104,000.00
20130006996	Onje	Oswago	Paul	183,300.00	122,200.00	122,200.00	-61,100.00
20130007368	Mwabashiri	Ali	Khamis	144,300.00	113,100.00	97,500.00	-46,800.00
20130007386	Chireri	Lucy	Chizi	185,900.00	114,400.00	110,100.00	-75,800.00
20130007519	Makarani	Fadhili	Mwalimu	191,100.00	159,900.00	148,200.00	-42,900.00
20130007706	Kibwana	Abubakar	Rashid	180,700.00	119,600.00	111,800.00	-68,900.00
20130008276	Oduor	Jabess	Mdhai	159,900.00	105,300.00	101,400.00	-58,500.00
20130008383	Onyango	Duncan	Odhiambo	265,200.00	198,900.00	152,100.00	-113,100.00
20130008605	Wangundi	Stephen	Emmanuel	208,700.00	143,000.00	131,300.00	-77,400.00
20130010249	Mumba	Zainab	Omar	187,200.00	120,900.00	117,000.00	-70,200.00
20130010445	Kasagamba	Mohammed	Abdalla	148,200.00	106,600.00	106,600.00	-41,600.00
20130010945	Rajwayi	Thadius	Achieng	130,000.00	117,000.00	117,000.00	-13,000.00
20130024743	Ali	Zainab	Said	274,300.00	184,600.00	157,300.00	-117,000.00
20130024752	Mohammed	Asha	Hussein	109,200.00	78,000.00	78,000.00	-31,200.00
20130024761	Mumba	Prischilla	Mema	163,800.00	109,200.00	109,200.00	-54,600.00

Payroll number	Surname	First name	Other names	Amount	Cost of all Sitings	Cost of Eligible Sitings	Excess Payment
20130024770	Ooko	Mary	Akinyi	171,600.00	124,800.00	117,000.00	-54,600.00
20130024789	Mwamasaa	Maimuna	Chari	195,000.00	109,200.00	101,200.00	-93,800.00
20130024798	Arnest	Serah	Nyamvvula	171,600.00	109,200.00	109,200.00	-62,400.00
20130024805	Ebrahim	Ahmed	Omar	153,400.00	93,600.00	93,600.00	-59,800.00
20130024814	Kithinzi	Zainabu	Syokau	195,000.00	124,800.00	117,000.00	-78,000.00
20130024823	Kai	Beatrice	Santa	110,500.00	71,500.00	71,500.00	-39,000.00
20130028867	Muhembere	Karume	Hudson	243,100.00	135,200.00	131,300.00	-111,800.00
20130031613	Mote	Swale	Fatuma	244,400.00	166,400.00	143,000.00	-101,400.00
20130031622	Owino	Caroline	Auma	233,100.00	152,100.00	128,700.00	-104,400.00
20130031631	Hatimy	Mohamed	Mohamed	235,300.00	175,500.00	128,700.00	-106,600.00
				8,679,500.00		5,369,500.00	-3,310,000.00

Appendix IX
Mombasas County Assembly

Example of Mileage Allowance Paid in the month of April, 2015

No	Name	Ward	Mileage
1	Hon. Fadhili Mwalimu Makarani	Port Reitz	39,528.00
2	Hon. Abubakar Rashid Kibwana	Majengo	39,528.00
3	Hon. Jabess Mdhai Oduor	Kongowea	39,528.00
4	Hon. Duncan Odhiambo Onyango	Mikindani	39,528.00
5	Hon. Stephen Emmanuel Wangundi	Chaani	39,528.00
6	Hon. Zainab Omar Mumba	Magogoni	39,528.00
7	Hon. Mohamed Abdalla Kasagamba	Likoni	39,528.00
8	Hon. Zainab Said Ali	Nominated	39,528.00
9	Hon. Asha Hussein Mohammed	Nominated	39,528.00
10	Hon. Priscilla Mema Mumba	Nominated	39,528.00
11	Hon. Mary Akinyi Ooko	Nominated	39,528.00
12	Hon. Maimuna Chara Mwamasaa	Nominated	39,528.00
13	Hon. Serah Nyamvula Arnest	Nominated	39,528.00
14	Hon. Ahmed Omar Ebrahim	Nominated	39,528.00
15	Hon. Zainubu Syokau Kithinzi	Nominated	39,528.00
16	Hon. Beatrice Santa Kai	Nominated	39,528.00
17	Hon. Hudson Karume Muhembere	Nominated	39,528.00
18	Hon. Swale Fatuma Mote	Nominated	39,528.00
19	Hon. Caroline Owino	Nominated	39,528.00
20	Hon. Mohamed Mohamed Hatimy	Nominated	39,528.00
21	Hon. Hamisi Musa Mwinani	Mtongwe	39,528.00
22	Hon. Kizito Okoth Opeya	Mkomani	39,528.00
23	Hon. Jimmy K. Odari	Changamwe	39,528.00
24	Hon. Riziki Fundi Kitsao	Bamburi	39,528.00
25	Hon. Murfad Abdalla Amur	Makadara	39,528.00
26	Hon. Suleiman Omari Boma	Bofu	39,528.00
27	Hon. Mohamed Madundo	Shikaadabu	39,528.00
28	Hon. Nasser Rashi	Shimanzi	39,528.00
29	Hon. Maimuna Mwawasi	Shanzu	39,528.00
30	Hon. Enock Mwadzime	Mwakirunge	39,528.00
31	Hon. Amir Mohamed Thoya	Freretown	39,528.00
32	Hon. Tom Ogalo Oluoch	Tibwani	39,528.00
33	Hon. Kibwana SwaheH Baya	Miritini	39,528.00
34	Hon. David Salim Kalume	Ziwa la Ng'ombe	39,528.00
35	Hon. Ibrahim Kondo	Kipevu	39,528.00
36	Hon. Saad Faraj Ahmed	Tononoka	39,528.00
37	Hon. Mohamed Chiro	Kadzandani	39,528.00

No	Name	Ward	Mileage
38	Hon. Patrick Peter Muriuki	Tudor	39,528.00
39	Hon. Paul Oswago Onje	Junda	39,528.00
40	Hon. Khamis Mwabashiri	Mjambere	39,528.00
41	Hon. Lucy Chizi Chireri	Mtopanga	39,528.00
42	Hon. Zuberi Amina	Nominated	39,528.00
43	Hon. Mwasaba Rashid	Airport	39,528.00
	Total		1,699,704
	TOTAL 1 YEAR		20,396,448

Appendix X
Mombasas County Assembly
Car Loan in Arrears

No.	Name	Amount (kshs)
1	Salim Daudi Kalume	148,262
2	Tom Ogalo Oluoch	68,262
3	Fatuma Swaleh Mote	348,819
4	Saad Faraj Ahmed	146,043
5	Karisa Nzai Munyika	670,800
6	Beatrice Santa Kai	1,000,268
7	Saada Rajab Hamisi	452,309
8	Lucy Chizi	144,810
9	Mohamed Ndanda	307,713
10	Kizito Okoth Opeya	65,701
11	Amir Mohamed Thoya	144,810
12	Paul Oswahgo Onje	147,262
13	Riziki Fundi	146,043
14	Hamisi Musa	144,810
15	Zeinab Said	144,854
16	Enock Mwinga	144,810
17	Fadhili Mwalimu	147,276
18	Mary Akinyi Ooko	150,528
19	Mohamed Madundo	206,698
20	Abubakar Rashid	144,810
21	Priscilla Mema	152,995
22	Kibwana Swaleh Baya	146,043
23	Suleiman Omari Boma	148,262
24	Stephen Emmamuel	144,810
25	Hudson Karume	198,102
26	Amina Rajab	405,439
27	Ibrahim Abdalla	146,043
28	Maimuna Salim	132,479
29	Zainabu Syokau	191,607
30	Ahmed Omar	428,712
31	Zeinab Omar	146,043
32	Nasser Rashid	144,810
33	Murfad Abdalla	144,810
	Total	7,405,043

**Appendix XI
Mombasas County Assembly**

MCA fees charged to County Assembly

Institution	LPO No.	Details	Amount
TUM Enterprises Ltd	1003473	MCA School Fees	818,675.00
JKUAT Mombasa CBD Campus	1003472	MCA School Fees	656,000.00
Kenya Methodist University	910945	MCA School Fees	840,000.00
TOTAL			2,314,675

Appendix XII
Mombasas County Assembly

Sitting allowance paid to MCAs attending Jumuiya ya County za Pwani Consultative Forum

No.	Name	Amount Paid	Expected Night-Out	Overpayment
1	Hon. Thadeus Rajwayi	33,600	22400	11,200
2	Hon. Abdalla Kasangamba	28,000	16800	11,200
3	Hon. Maimuna Mwawassi	28,000	16800	11,200
4	Hon. Mswabah Rashid	28,000	16800	11,200
5	Hon. Ndanda Chiro	28,000	16800	11,200
6	Hon. Fadhili Makarani	28,000	16800	11,200
7	Hon. Ibrahim Kondo	28,000	16800	11,200
8	Hon. Zainab Mumba	28,000	16800	11,200
9	Hon. Maimuna Mwamassa	28,000	16800	11,200
11	Hon. Karisa Nzai	28,000	16800	11,200
12	Hon. Jimmy Odari	28,000	16800	11,200
13	Hon. Enoch Mwadziwe	28,000	16800	11,200
14	Hon. Stephen Wangudi	28,000	16800	11,200
15	Hon. Riziki Fundi	28,000	16800	11,200
16	Hon. Khamis Mwabashiri	28,000	16800	11,200
17	Hon. Kkhamisi Mwidani	28,000	16800	11,200
18	Hon. Suleiman Boma	28,000	16800	11,200
19	Hon. Mohamed Madundo	28,000	16800	11,200
20	Hon. Jabes Oduor	28,000	16800	11,200
21	Hon. Kizito Opeya	28,000	16800	11,200
22	Hon. Amir Thoya	28,000	16800	11,200
23	Hon. Lucy Chizi	28,000	16800	11,200
24	Hon. Paul Onje	28,000	16800	11,200
25	Hon. Patrick Siminyu	28,000	16800	11,200
26	Hon. Amwur Murfad	28,000	16800	11,200
27	Hon. Aisha Hussein	28,000	16800	11,200
28	Hon. Saad Faraj	28,000	16800	11,200
29	Hon. Abubakar Kibwana	28,000	16800	11,200
30	Hon. Tom Ogalo	28,000	16800	11,200
31	Hon. Hudson Karume	28,000	16800	11,200
32	Hon. Zainab Kithinzi	28,000	16800	11,200
33	Hon. Mohamed Hatimy	28,000	16800	11,200
34	Hon. Mary Akinyi	28,000	16800	11,200
35	Hon. Ahmed Omar	28,000	16800	11,200

36	Hon. Priscilla Mumba	28,000	16800	11,200
37	Hon. Caroline Auma	28,000	16800	11,200
No	Name	Amount Paid	Expected Night-Out	Overpayment
38	Hon Fatma S. Mote	28,000	16800	11,200
39	Hon Serah Nyamvula	28,000	16800	11,200
40	Hon Beatrice Kai	28,000	16800	11,200
41	Hon. David S. Kalume	28,000	16800	11,200
42	Hon. Kibwana s. Baya	28,000	16800	11,200
43	Hon. Nassir Rashid	28,000	16800	11,200
44	Hon. Dancun Onyango	28,000	16800	11,200
45	Hon. Zainab Said	28,000	16800	11,200
46	Kassim Umeya	22,400	16800	11,200
47	Dhulkify Hemed	28,000	14000	8,400
48	Kevin Odiwuor	22,400	14000	8,400
49	Bakari Matano	22,400	14000	8,400
50	Bakari Athman	22,400	14000	8,400
51	Millicent Auma	22,400	14000	8,400
52	Lucy Abuna	22,400	14000	8,400
53	Gibson Anyonyi	22,400	14000	8,400
54	Rashid Omar	12,600	8400	4,200
55	Abdulkarim Ali	12,600	8400	4,200
56	Umanne Salim	12,600	8400	4,200
57	Uma M. Juma	8,400	4400	4,000
58	Baha Kitsao	8,400	4400	4,000
59	Suleiman Rashid	8,400	4400	4,000
60	Esther Gacheru	8,400	4400	4,000
61	Cornelius Omweri	8,400	4400	4,000
62	Oseph Karani	8,400	4400	4,000
63	Khalfan Kazungu	8,400	4400	4,000
64	Ngala Mwinga	8,400	4400	4,000
65	Patience Mshenga	8,400	4400	4,000
66	Iddi Mchangamwe	8,400	4400	4,000
	Fuel			
1	Speaker's car	10,000		
2	Deputy speaker's car	10,000		
3	Majority leader's car	10,000		
4	Miniroty speaker's car	10,000		
5	Chief whip	10,000		
	Total	1,594,200	928,800	615,400

**Appendix XIII
Mombasas County Assembly**

Foreign Travel to Zanzibar

No	Name	Amount
1	Hon.Priscilla Mumba	270,560
2	Hon.Zainab Said Ali	270,560
3	Hon.Zinab O. Mumba	445,890
4	Hon.Abubakar Kibwana	270,560
5	Hon. Fatma S. Mote	270,560
6	Hon. Hudson Karume	270,560
7	Hon. Tom Ogallo	270,560
8	Hon. Enock Mwadziwe	270,560
9	D Hon. avid S Kalume	270,560
10	Hon. Thadeus Rajwayi	445,890
11	Hon. Kibwana S. Baya	270,560
12	Hon. Ibrahim Kondo	270,560
13	Bangush H. Mohammed	284,800
14	Sylvester Witaba	270,560
15	Doroth Adhoch	284,800
16	Kassim M. Umeya	284,800
17	Christine Mududa	284,800
	Total	5,007,140