

MAUA MUNICIPAL COUNCIL  
P.O. BOX 31  
MAUA

PARLIAMENT  
OF KENYA  
LIBRARY

**MUNICIPAL COUNCIL OF MAUA**  
FINAL ACCOUNTS FOR THE YEAR ENDING 30-6-2005

# MINISTRY OF LOCAL GOVERNMENT

Telegrams: 'AUTHORITY' Nairobi  
Telephone: Nairobi 217475  
When replying please quote



P.O. Box 30004  
NAIROBI.

Ref No. KLGRP/LATF/Submissions/Vol. II (794)

Date. December 30, 2005

The Clerk,  
Maui Municipal Council  
P.O. BOX 37  
MAUA, 60600.

**RE: CONDITION 3 STATUS OF SUBMISSIONS; ABSTRACTS OF ACCOUNTS FY 2004/2005.**

This letter is to acknowledge receipt of your recent submission of the Abstracts of Accounts for FY 2004/2005 on **December 30, 2005**. After reviewing the council's submission, we note that it is complete and in compliance with the LATF Regulations Section 14 and 17 (Legal Notice No. 142, dated 10 September 1999) as amended in Legal Notice 23, dated April, 01 2005.

1. Council Resolution **Received**
2. Abstracts of Accounts **Received**
3. C & AG Acknowledgement Letter **Received**

Thank you for your submission.

*Ms. Hongo*  
*Angeline A. Hongo*  
**Angeline A. Hongo (Mrs)**  
**For: PERMANENT SECRETARY.**

The Permanent Secretary  
Ministry of Finance  
P.O. Box 30007  
NAIROBI.

Director  
Department of Local Authority Inspectorate,  
Ministry of Local Government,  
P.O. Box 30004  
NAIROBI.

The Controller and Auditor General  
P.O. Box 30084  
NAIROBI.

Provincial Local Government Officer  
EASTERN Province  
P.O. Box 404  
EMBU

MINISTRY OF LOCAL GOVERNMENT  
LOCAL AUTHORITIES MONITORING SYSTEM

ABSTRACTS OF ACCOUNTS  
RECEIPT LETTER

This is to confirm/acknowledge that Municipal Council of Mbita  
(Name of Local Authority)

has submitted the Abstracts of Accounts for FY 2015  
(Fiscal Year)

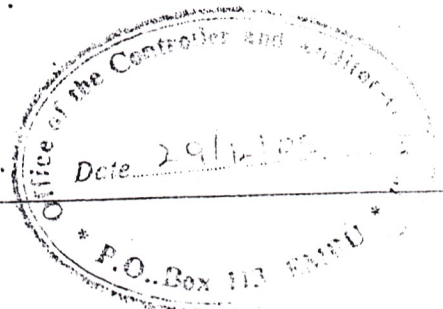
to the Controller and Auditor General (C&AG)

Date 29/12/05  
(Date)

Received by [Signature]  
(Signature)

Joseph K. Kinani  
(Print Name)

Position Auditor I  
(Title)





## EXTRACT

### MINUTES OF THE MAUA MUNICIPAL COUNCIL SPECIAL FINANCE, STAFF & GENERAL PURPOSES COMMITTEE MEETING HELD IN THE COUNCIL CHAMBERS ON WEDNESDAY, THE 28<sup>TH</sup> DAY OF DECEMBER, 2005.

#### PRESENT:

Councillor Silas Kamau – Chairman  
Councillor Martin Mwithalii  
Councillor Gedion Gitonga  
Councillor Alice Karuki  
Councillor Susan Kanja  
Councillor Samwel Kaumbuthu  
Councillor Peter Miriti

#### IN ATTENDANCE

Mr. F.K. Kariuki - Town Clerk  
Mr. Charles Ntonjira – Ag. Municipal Treasurer  
Mr. G.K Mutuma - Administrative Officer 11  
Mr. G.K. Mikwa - Ag. Municipal Engineer on Secondment  
Mr. Patrick Kobia - Audit Clerk  
Ms. Kanana Kathiri – Committee Clerk Trainee (Taking Minutes)

#### MIN. No. 351 SFS & GP 2005

#### PRAYER

The meeting opened through a word of prayer said by Councillor Alice Karuki.

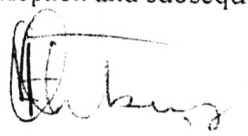
#### MIN. NO. 352 SFS & GP 2005

#### ABSTRACTS OF ACCOUNTS 2004/2005.

The Final Abstracts of Accounts for the financial year 2004/2005 was tabled to the committee and after deliberations, it was recommended as hereunder :

Proposed by Councillor Samwel Kaumbuthu  
Seconded by Councillor Susan Kanja

That the Abstracts of Accounts for the year 2004/2005 is hereby recommended to the Full Council for adoption and subsequent transmission to the Ministry of Local Government for necessary action

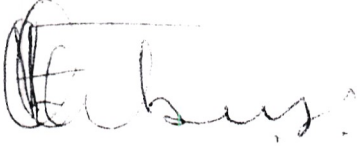
  
F.K. KARIUKI  
TOWN CLERK.

MAUA MUNICIPAL COUNCIL  
P.O. BOX 37  
MAUA



**RESOLUTION NO. 113.**

"That the abstracts of accounts for the Financial Year 2004/2005 are hereby adopted by the Special Full Council for onward transmission to the Ministry of Local Government, for the necessary action.



WEMA MUNICIPAL COUNCIL  
WEMA  
WEMA

**F.K. KARIUKI**  
**TOWN CLERK.**

## EXTRACT

**MINUTES OF THE MUNICIPAL COUNCIL OF MAUA SPECIAL FULL COUNCIL MEETING  
HELD IN THE COUNCIL CHAMBERS ON WEDNESDAY THE 28<sup>TH</sup> DAY OF DECEMBER 2005 AT  
10.00 A.M.**

**PRESENT:**

Councillor - Martin Kaibiria – His Worship the Mayor  
Councillor – Gedion Gitonga – Deputy Mayor  
Councillor – Alice Karuki  
Councillor - Susan Kanja  
Councillor – Silas Kamau  
Councillor – Samwel Kaumbuthu

**ABSENT WITH APOLOGY**

Councillor. Peter Miriti

**IN ATTENDANCE**

Mr. F.K. Kariuki - Town Clerk  
Mr. Charles Ntonjira – Ag. Municipal Treasurer  
Mr. G.K Mutuma - Administrative Officer 11  
Mr. G.K. Mikwa - Ag. Municipal Engineer on Secondment  
Mr. Patrick Kobia– Audit Clerk  
Ms. Kanana Kathiri – Committee Clerk Trainee (Taking Minutes)

**MIN. NO. 01 SFC/2005**

**PRAYER**

The meeting opened with a word of prayer said by Councillor Alice Karuki.

**MIN. NO. 02 SFC/2005**

**ADOPTION OF SPECIAL FINANCE STAFF & GENERAL PURPOSE  
COMMITTEE MEETING HELD ON 28<sup>TH</sup> DEC. 2005 AT 10.A.M IN THE  
COUNCIL CHAMBERS.**

a) **Abstracts of accounts 2004/2005**

Having been recommended to the Full Council by the Special Finance Committee. It was thereafter,

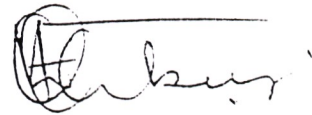
In the chair Councillor Martin Kaibiria  
Proposed by councillor Susan Kanja  
Seconded by Councillor Alice Karuki

CERTIFICATE BY THE COUNCIL

We certify that the following abstract of accounts for the Municipal Council of Maua for the Financial year ending June 30<sup>th</sup> 2005 have been prepared in accordance with section 229(1) of the Local Government Act, (Cap 265) of the Laws of Kenya. The accounts are now available for audit and approval by the controller and Audit General



.....M.C. N'ENJIRA  
Town Treasurer



.....F.K. KARIUKI  
Town Clerk

MAUA MUNICIPAL COUNCIL  
P.O. BOX 37  
MAUA

Municipal Council of Maua  
P O Box  
MAUA



MUNICIPAL COUNCIL OF MAUA – FINAL ACCOUNTS 2004/2005

CONCEPTS TO THE ACCOUNT

Accounting Concept

Introduction

SAS is based firmly on the generally accepted accounting concepts of

Going concern

Accruals / Matching

Consistency

Prudence

Materiality and substance over form

Adaptation of these concepts ensures that accounts "Present Fairly" the financial position of a local authority. However, the nature of Kenya local governments, certain amendments have been introduced

Going concern

It is unlikely that a local authority will be closed down in the same way as a company may go out of business. In the event of a local government re-organization, where assets are to be distributed, the going concern concept should be applied to services, although the authority itself may cease to exist.

Accruals / Matching concept

The accruals or matching principle can be defined as follows:-

Revenue and costs are recognized as they are earned or incurred not as money is received or paid, matched with one another so far as their relationship can be established and dealt with in the period to which they relate. Provided that where the accruals concept is consistent with prudence concept, the latter prevails. Here the prudence concept is significant in Kenya. The SAS basis of accounting is "converted receipts and converted payments" which means that accounting throughout the year is on a cash basis, but for final accounts purposes accruals for materials creditors are introduced to convert the accounts to an income and expenditure basis.

Consistency:

The consistency concept requires that there should be consistency of accounting treatment of like items within each accounting period to the next.

Prudence

The prudence concept requires that revenues are not anticipated realization can be recognized with reasonable certainty. Revenue should be recognized when they become probable and available for use. This has implications for Kenyan Local

Governments as regards Land taxes and other revenues which are billed. Such revenues are "measurable" immediately, but may not be paid, or "available for use" for a lengthy period of time, if at all

Materiality and substance over form

The concept derives from the fact that accounts may be accurate but may still not "present fairly" the financial position of the local authority. For example, SAS requires disclosure of certain items, in particular delaying debtors and delayed creditors separately from operational debtors and creditors, as there is usually a link between the former types of debtors and creditors. (Delaying debtors can be central government obligations, the delayed payment which caused cash flow problems which in turn. Leads to non-remittance of statutory deductions, which are held in the books as delayed creditors.

Accounting Policies

Accruals of income & expenditure

Revenues Plot rent and rates outstanding at the end of the year are accrued as delayed debtors. In accordance with the prudent principle, the figure for delayed debtors is "reversed out" of the balance sheet, by the contra item "delaying debtors control account" before determining the net worth of the local authority.

Statutory and other deductions Remitted statutory and other deductions are accrued as delayed creditors

Supplies & services Materials invoices for supplies and services during the year, but not paid during the year, are accrued as creditors within current liabilities.

Fixed assets

Coverage pending the transfer of assets from the parent county council only assets that are readily identifiable as authority assets are included in the balance sheet.

Valuation of land: land has been valued by a professional valuer at current open market values at June 30<sup>th</sup> 2001

Valuation of buildings. Buildings were valued by a professional valuer in 1996

Valuation of motor vehicle. The motor vehicle had been valued in 1996

Furniture and equipment have been stated at historical cost

Assets utilization. No charges have been made for the use of assets, or their depreciation in line with the current SAS provisions



MUNICIPAL COUNCIL OF MAUA - FINAL ACCOUNTS FOR 2004 / 2005 . BALANCE SHEET AS AT 30-6-2005

	2004/2005	2003/2004		
	KSHS		KSH	
<b>FIXED ASSETS</b>		<b>20,793,996.00</b>	<b>16,533,249.00</b>	<b>16,533,249.00</b>
<b>Delayed Debtors</b>		<b>13,372,442.00</b>	<b>7,517,493.50</b>	<b>7,517,493.50</b>
<b>Current assets</b>				
staff debtors	4,357,330.00		395,583.00	
Cash & Bank Balances	4,357,330.00		6,515,062.00	
<b>Total Current assets</b>	<b>8,714,660.00</b>		<b>6,910,645.00</b>	
<b>Sundry Creditors</b>				
Accounting fees provisions	55,000.00		-	
Other business Creditors	51,979.00			
New pick up credit	1,190,000.00		1,544,855.30	
<b>Total sundry creditors</b>	<b>1,296,979.00</b>		<b>1,544,855.30</b>	
<b>Net current assets /liabilities</b>		<b>7,417,681.00</b>		<b>5,365,789.70</b>
Delayed creditors		(8,349,891.00)		(9,631,254.00)
Delayed debtors control account		(13,372,442.00)		(7,517,493.30)
suspense a/c		9,373,413.00		707,670.00
<b>Authority net worth</b>		<b>29,235,199.00</b>		<b>12,975,454.90</b>
<b>Represented by ;</b>				
Authority equity		14,420,184.00		14,420,184.00
<b>Fund balances</b>				
Public equity	9,527,238.00			9,527,238.00
General fund	5,287,777.00			(13,124,366.30)
<b>Total Fund Balances</b>		<b>14,815,015.00</b>		<b>2,152,399.30</b>
		<b>29,235,199.00</b>		<b>12,975,455.00</b>

F. K. KARIUKI

*[Handwritten signature]*

Town Clerk

27/02/07

C. K. Mwendu

*[Handwritten signature]*  
Ag. M. Treasurer  
27/2/07

MUNICIPAL COUNCIL OF MAUA  
BOX 37, MAUA  
MERU-NUKI



	REVENUES				EXPENDITURE				Capital the TOTAL		surplus/deficit	
	Approved 2004/2005	Actual 2004/2005	Variance %	Personnel 2004/2005	Approved operator 2004/2005	Actual operational 2004/2005	Actual operation 2004/2005	Actual operation 2004/2005	Actual operation 2004/2005	Actual operation 2004/2005		
%	ksh	ksh		ksh	ksh	ksh	ksh	ksh	ksh	ksh	ksh	ksh
Town Clerk Department	211745	162229	76.6	4311391	1487000	55000	4235641	1404752	204658.2	5845051	-5682822.35	
Civic	405220	173007	42.69	2277742	330000	100000	1675239	3003525	432298.1	3435823	-3435822.6	
Town Treasurer Administration	1803000	1666050	92.4	1737702	96000	10000	1776200	32298	10400	2068624	-1895616.7	
market	6350000	5453430	85.8	493756	34000	150000	491176	386556	38500	1836048	-169998	
cess	4805119	4510285	93.86	514067	140000	200000	521247	99029.5	7300	627576.5	4537198	
licencing	257000	252680	98.3	136466	420000	450000	139936.4	288782.8	238629	352978.6	2231941.4	
Town Engineer department	100000	47557	47.5	884636	395000	706981	886128.7	447655.2	32630	1366414	-414668.2	
health	100000	47557	47.5	884636	395000	706981	886128.7	447655.2	32630	1366414	-414668.2	
parks	100000	47557	47.5	884636	395000	706981	886128.7	447655.2	32630	1366414	-414668.2	
roads	100000	47557	47.5	884636	395000	706981	886128.7	447655.2	32630	1366414	-414668.2	
Social services	52000	24000	46.15	102238	2000	454700	102232.6	58250	58250	160482.6	-160482.6	
TOTAL -GRF	13984084	14874158	106.4	11504473	5560000	1419700	10870926	6060533	1104065.3	18035524	-3161366.45	
LATF	7242784	7242784	100					3402485	3402485	3402485	3840299	
Fuel levy	2466150	2466150	100					9705	9705	9705	2456445	
Total recurrent exp. & income	23693018	24583092	103.8	11504473	5560000	1419700	10870926	9472723	1104065.3	21447714	3135377.55	
Capital exp -LATF										2126653	-2126653	
FUEL LEVY										819094	-819094	
Total Inc. LATF & FUEL LEVY	23693018	24583092	103.8	11504473	5560000	1419700	10870926	9472723	1104065.3	2945747	24393462	
											0	

Net recurrent surplus /deficit	3135378	ksh
Fund balances b/d	2152399	
Balance on fund	5287777	
Corporate adjustment	-	
Interest Earned		
fund surplus /deficit c/d	5287777	

ksh 3135377.5



MUNICIPAL COUNCIL OF MAUA -FINAL ACCOUNTS FOR 2004/2005 MUNICIPAL  
 COUNCIL OF MAUA -CIVIL SECTION - CODE 011

Total receipts less expenditure	Actual 2003/2004	Estimates 2004/2005	Actual 2004/2005	Variances %
<b>Operations</b>				
<b>Premises Related expenditure</b>				
Petro, oils & lubricants	160,125.00	150,000.00	402,873.00	268.58
Insurance Civic car		50,000.00	30,865.50	61.73
<b>Total transport &amp; plant related Exp</b>	<b>160,125.00</b>	<b>200,000.00</b>	<b>433,738.50</b>	<b>216.87</b>
<b>Supplies &amp; services</b>				
Mayor tree			12,000.00	
Mayor robes & chains	2,940.00	2,000.00	3,900.00	195.00
Equipment, furniture & materials			1,190.00	
<b>Total supplies &amp; services related expe</b>	<b>2,940.00</b>	<b>2,000.00</b>	<b>17,090.00</b>	<b>854.50</b>
Total contracted out-work				
Total grants to third parties				
<b>Adminstration</b>				
travel \$ subsistence	512,390.00	240000	556,480.00	231.87
Members allowances	1,300,793.00	1284000	1463947	114.01
Entertainment	86,232.00	60,000.00	90475	150.79
Advertisements		25,000.00	5,610.00	22.44
Education tour & seminars		795,000.00	364000	45.79
Donations			3,000.00	
Contingencies		5,000.00	69,184.00	1,383.68
<b>Total administration</b>	<b>1,899,415.00</b>	<b>2409000</b>	<b>2,552,696.00</b>	<b>105.96</b>
<b>Total operations</b>	<b>2,062,480.00</b>	<b>2,611,000.00</b>	<b>3,003,524.50</b>	<b>115.03</b>
<b>Repairs, alterations- Mentainance</b>				
<b>Recurrent Expenditure</b>				
<b>Premises Related expenditure</b>				
<b>Total Premises related Exp</b>				
Motor vehicle maintanance	76,430.00		432,298.10	
<b>Furniture, Equip &amp; Tools Related Exp</b>				
Equipment Maintanance				
<b>Total Furniture, Equip &amp; tools</b>				
<b>Total Re. Alterations &amp; maintance</b>	<b>76,430</b>		<b>432,298.10</b>	
<b>Total expenditure</b>	<b>2138910</b>	<b>2,611,000.00</b>	<b>3,435,822.60</b>	<b>131.59</b>
<b>Net Surplus (Deficit)</b>	<b>-2138910</b>	<b>-2,611,000.00</b>	<b>-3,435,822.60</b>	<b>131.59</b>

**MAUA MUNICIPAL COUNCIL -FINAL ACCOUNTS 2004/2005**  
**TOWN CLERK- DEPARTMENT 010**

	Actual 2003/2004 ksh	Estimates 2004/2005 ksh	Actual 2004/2005 ksh	Variance %
<b>Services Receipts</b>				
Sales of Minutes	10450	4945	7700	155.7128413
Miscellaneous income	30,020.00			
Telephone Recharge				
Plot Rent	201207.5	170000	106029	62.37
Stand Premium			8000	
Plot application fees	83,000.00	36,800.00	39,000.00	105.9782609
Land Sub division fees				
Hire of public land				
Hire of council Chamber	1500		1,500.00	
<b>Total Receipts</b>	<b>326177.5</b>	<b>211745</b>	<b>162229</b>	<b>76.61526837</b>
<b>Expenditure</b>				
<b>Employees</b>				
Salaries & wages	2128325	2320980	2253920	97.11070324
casual employees	57500			
W.S.S.F	57000	60000	57200	95.33333333
Provident fund	444312	520947	505640	97.06169726
Leave Allowance	66168.6	66864	84237	125.9825915
Salary Arrears			484	
Transfer Allowances				
House Allowances	180,000.00	1152000	1,122,000.00	97.39583333
Medical Allowances	132200	135600	132600	97.78761062
Special duty Allowances	9,745.00			
Staff Training	64,100.00	5,000.00	27,460.00	549.2
Staff Uniforms	2,700.00	50,000.00	50,000.00	100
Medical Expenditure				
Buggage Allowances				
Acting Allowances	3,000.00		2100	
Worman Compesation	8,289.00			
<b>Total Employees</b>	<b>3153339.6</b>	<b>4311391</b>	<b>4235641</b>	<b>98.24302644</b>
<b>Operations</b>				
<b>Premises related Expenditure</b>				
Cleaning Materials	2282	4000	2773	69.325
Water Electricity	21972.3	18000	25531	141.8388889
<b>Total Premises Related Expt</b>	<b>24254.3</b>	<b>22000</b>	<b>28304</b>	<b>128.6545455</b>
<b>Trasport \$ plant related exp</b>				
Petrol, Oils and lubricants	95,902	150000	88900	59.26666667
Insranceof motor Vehicles	7550	30,000.00	184,551.30	615.171
<b>Total Transport \$ plant related exp</b>	<b>103,452</b>	<b>180000</b>	<b>273451.3</b>	<b>151.9173889</b>
<b>Supplies \$ Services</b>				
Printing&Expenditure	173,624.00	100000	122578	122.578
Office equipment	5960	20000	17640	88.2
Coat of Arms& Flag		15000		0
Legal expenses		100000	317435	317.435
decorations		10000	7520	75.2
A.S.K SHOW				



**MAUA MUNICIPAL COUNCIL -FINAL ACCOUNTS 2004/2005**  
**TOWN CLERK- DEPARTMENT 010**

VALUATION roll expenses		500,000.00		0
Algak/Alge/lula/Subscriptions	13,000.00	70000	7500	10.71428571
<b>Total supplies &amp; Services</b>	<b>13,000.00</b>	<b>570,000.00</b>	<b>472673</b>	<b>82.92508772</b>
Total Grants to third parties				

**Administration**

Travel & Subsistence	455,665.00	340000	496,118.00	145.9170588
Postage & Telephones	160934	120000	90755.85	75.629875
Contigencies		10000	43450	434.5
<b>Total Adiministration</b>	<b>616,599.00</b>	<b>470000</b>	<b>630,323.85</b>	<b>134.1114574</b>
<b>Total Operation</b>	<b>757,305.3</b>	<b>1,242,000.00</b>	<b>1,404,752.15</b>	<b>113.1040378</b>

**Repairs attention & Mentainance**

**Recurent Expenditure**

Town Hall Repairs and Mentainance	20,526.00	15,000.00		0
Renovation Of Offices			2920	
<b>Total Premises Related Expenditure</b>	<b>20,526.00</b>	<b>15,000.00</b>	<b>2,920.00</b>	<b>19.46666667</b>

**Transport Related Expenditure**

Motor Vehicle Mantainance	27400		184098.2	
<b>Total</b>	<b>27400</b>		<b>184098.2</b>	

**Furniture, EQUIP& Tools Related Exp**

Office Equipment	13920	40000	17640	44.1
<b>Total</b>	<b>13920</b>	<b>40000</b>	<b>17640</b>	<b>44.1</b>

<b>Total Repairs, Alteration &amp;Mentainan</b>	<b>61,846.00</b>	<b>55,000.00</b>	<b>204,658.20</b>	<b>372.1058182</b>
<b>Total Expenditure</b>	<b>3,972,490.9</b>	<b>5,608,391.00</b>	<b>5,845,051.35</b>	<b>104.2197548</b>
<b>Net Surplus/ Deficit</b>	<b>-3,646,313.4</b>	<b>-5,396,646.00</b>	<b>-5,682,822.35</b>	<b>105.3028557</b>

**MUNICIPAL COUNCIL OF MAUA -FINAL ACCOUNTS FOR 2004/2005 MUNICIPAL  
COUNCIL OF MAUA - TOWN TREASURER'S DEPARTMENT -CODE 020**

	Actual 2003/ 2003 Kshs.	Estimates 2004/ 2005 Kshs.	Actual 2004/2005 Kshs.	Variences %
CILOR	387,468.00	366,120.00	83027	<u>22.67753742</u>
Private Rate Payer		39,100.00	89980	<u>230.1278772</u>
<b>Total Receipts</b>	<b>387,468.00</b>	<b>405,220.00</b>	<b>173007</b>	<b>42.69458566</b>
<b>Expenditure</b>				
<b>Employees</b>	831,820.00	1,104,840.00	845940	76.5667427
Salaries & Wages				
Casual Employees	16,800.00	19,200.00	16,800.00	87.5
N.S.S.F	188,808.00	267,426.00	267,432.00	100.0022436
Provident Fund	31,012.00	30,276.00	14,690.70	48.52259215
Leave allowance				
Salaries Arrears				
Transfer Allowance	438,000.00	678,000.00	438,000.00	64.60176991
House Allowance	61,200.00	78,000.00	61200	78.46153846
Medical Allowance	39,572.00		31176	
Staff Training		50,000.00		0
Staff Uniforms				
Medical Expenditure				
Buggage Allowance		50,000.00		0
Acting Allowance				
Workmen Compensation	1,607,212.00	2,277,742.00	1675238.7	73.54822012
<b>Total Employees</b>				
<b>Operations</b>				
<b>Premises related expenditure</b>			0	15,645.00
Cleaning materials			0	6,747.50
Water & Electricity	<u>4,041.00</u>		0	<u>22,392.50</u>
<b>Total premises Related expenditure</b>	<b>4,041.00</b>		0	
Petrol oil & lubricants		50,000.00	1,000.00	2
<b>Total transport &amp; plant related exp.</b>		<b>50,000.00</b>	<b>1,000.00</b>	<b>2</b>
Supplies & services			59209	148.0225
Printing, Stationery & Advertisement	68860	40,000.00		0
New office Equipement	300.00	20,000.00		
Bank Charges	124,894.00	80,000.00	126498.5	158.123125
<b>Total Supplies &amp; services</b>	<b>194,054.00</b>	<b>140,000.00</b>	<b>185707.5</b>	<b>132.6482143</b>
<b>Adminstration</b>			173440	123.8857143
Travel & Substinance	251,653.00	140,000.00	445	
Postage & Telephones	37,274.00			
General Insurance			173,885	124.2035714
<b>Total adminstration</b>	<b>288,927.00</b>	<b>140,000.00</b>	<b>382,985.00</b>	<b>116.0560606</b>
<b>Total operations</b>	<b>487,022.00</b>	<b>330,000.00</b>		
<b>Repairs Alterations &amp; Maintances</b>				
<b>Recurrents Expenditure</b>				
<b>Premises Related Expenditure</b>				
<b>Total premises related expd</b>				
<b>Transport &amp; Plant related expenditure</b>				
Road Maintance		100,000.00	10,400.00	10.4
Motor vehicle maintance				

**MUNICIPAL COUNCIL OF MAUA -FINAL ACCOUNTS FOR 2004/2005 MUNICIPAL  
COUNCIL OF MAUA - TOWN TREASURER'S DEPARTMENT -CODE 020**

Motor vehicle Renewal Fund				
<b>Total Transport related exp</b>		<b>100,000.00</b>	<b>10,400.00</b>	<b>10.4</b>
<b>Furniture, equip &amp; tools related exp</b>				
Office equip maintance				
Total furniture, Equip & tools				
<b>Total Rep alt &amp; maint</b>		<b>100,000.00</b>	<b>10,400.00</b>	<b>10.4</b>
<b>Total Expenditure</b>	<b>2,094,234.00</b>	<b>2,707,742.00</b>	<b>2,068,623.70</b>	<b>76.39663232</b>
<b>Net Surplus (deficit)</b>	<b>1,706.766.00</b>	<b>-2,302,522.00</b>	<b>-1,895,616.70</b>	<b>82.32784312</b>



**MUNICIPAL COUNCIL OF MAUA -FINAL ACCOUNTS FOR 2004/ 2005 MUNICIPAL  
COUNCIL OF MAUA -TOWN TRESURER'S DEPARTMENT - MARKET TRADE SECTION 021**

	Actual 2003/2003 Kshs	Estimates 2004/2005 Kshs	Actual 2004/2005 Kshs	Variences %
Service Receipts				
Markert Fees	1,399,100	1,300,000	1,205,090	92.69923
Markert stall Rent	596,275	500,000	344,100	68.82
Miscellaneous Receipts	2,790	3,000	116,860	3895.333
	<b>1,998,165</b>	<b>1,803,000</b>	<b>1,666,050</b>	<b>92.40433</b>
<b><u>Expenditure</u></b>				
<b><u>Employees</u></b>				
Salaries & wages	987,760	951,360	934,650	98.24357
Casual Employees	1,750			
N.S.S.F	33,600	31,200	30,600	98.07692
Provident Fund	192,856	206,604	202,971	98.24156
Laeve Allowance	35,723.60	28,538	22,204	77.80503
House Allowance	462,000	426,000	423,500	99.41315
Medical Allowance	57,600	54,000	53,100	98.33333
Staff Uniforms	3,400	40,000	60,000	150
Staff Training			48,200	
Dirty work allowance			900	
Salary arrears			75	
<b>Total Employees</b>	<b>1,774,690</b>	<b>1,737,702</b>	<b>1,776,200</b>	<b>102.2155</b>
<b><u>Operations</u></b>				
<b><u>Premises Related Expenditure</u></b>				
Cleaning materials	670	6000		0
Water & Electricity	20,000	50,000	9800	19.6
markert fencing				
<b>Total Premises related Expenses</b>	<b>20670</b>	<b>56000</b>	<b>9800</b>	<b>17.5</b>
<b>Total Transport &amp; plant Related Exp</b>				
<b>Supplies &amp; services related exp</b>				
Equipment & tools	917			
printing, stationery & Advertisement		30,000	12598	41.99333
<b>Total supplies &amp; services</b>	<b>917</b>	<b>30,000</b>	<b>12598</b>	<b>41.99333</b>
<b>Aministration</b>				
Travel & subsistence	3498	10,000	9900	99
<b>Total administration</b>	<b>3498</b>	<b>10,000</b>	<b>9900</b>	<b>99</b>
<b>Reparies, alteration and maintanance</b>				
Establishment of new market			15645	
Reparies, and mentainance of market	33880	10,000	11,905.00	119.05
<b>Total ram</b>	<b>33880</b>	<b>10,000</b>	<b>27,550.00</b>	<b>275.5</b>
<b>Total Expenditure</b>	<b>1,833,655</b>	<b>1,843,702</b>	<b>1,836,048</b>	<b>99.58486</b>
<b>Net surplus / (deficit)</b>	<b><u>164,510.40</u></b>	<b><u>-40,702</u></b>	<b><u>-169,998</u></b>	<b>417.665</b>

MUNICIPAL COUNCIL OF MAUA -FINAL ACCOUNTS 2004/2005 TREASURER DEPARTMENT -PRODUCE  
CESS SECTION.023

	Actual 2003/2004 KSH	Estimates 2004/205 KSH	Actual 2004/2005 KSH	VARIANCE %
<b>Services Receipts</b>				
Produce Cess	203862	300000	155680	51.89333
Miraa Cess& Tea Cess	6041570	6050000	5297750	87.56612
Miscelleneous Income				
<b>Total Receipts</b>	<b>6245432</b>	<b>6350000</b>	<b>5453430</b>	<b>85.88079</b>
<b>Expenditure</b>				
<b>Employees</b>				
Salaries & Wages	263372	267420	267420	100
Casual Employees				
NSSF	9400	9600	9600	100
Provident Fund	52588	59913	59916	100.005
Leave Allowance	8319	8023	5440	67.80506
House Allowance	134000	132000	132000	100
Medical Allowance	16800	16800	16800	100
<b>Total Employees</b>	<b>484479</b>	<b>493756</b>	<b>491176</b>	<b>99.47747</b>
<b>Operations</b>				
<b>Premises Related Expenditure</b>				
<b>Transport &amp;Plant Related Exp</b>				
Petrol, Oils \$ lubricant		40000		0
<b>TotalTransport &amp;Plant Related Exp</b>		<b>40000</b>		<b>0</b>
<b>Service&amp; Supplies</b>				
New office Equipment	730		4826	
<b>Total Suplies &amp; services</b>	<b>730</b>		<b>4826</b>	
<b>Adiministration</b>				
Travel & Subsistence	326057	300000	381730	127.2433
<b>Total Administration</b>	<b>326057</b>	<b>300000</b>	<b>381730</b>	<b>127.2433</b>
<b>Transport &amp;Plant Related Expense</b>				
Road Maintainance	54000	150000	38500	25.66667
<b>Tatol Transport&amp;plant related</b>	<b>54000</b>	<b>150000</b>	<b>38500</b>	<b>25.66667</b>
<b>Furniture ,Equiopment &amp; Tools Exp</b>				
Office Equipment & Mantainance	860			
<b>Total ram</b>	<b>54860</b>	<b>150000</b>	<b>38500</b>	<b>25.66667</b>
<b>TOTAL Expenditure</b>	<b>866126</b>	<b>983756</b>	<b>916232</b>	<b>93.1361</b>
<b>Net Surplus</b>	<b>5379306</b>	<b>5366244</b>	<b>4537198</b>	<b>84.55072</b>



**MUNICIPAL COUNCIL OF MAUA -FINAL ACCOUNTS FOR 2004/2005 TREASURER'S  
DEPARTMENT -LICENSING SECTION CODE 024**

	Actual 2003/2003 Kshs	Estimates 2004/2005 Kshs	Actual 2004/ 2005 Kshs	Variances %
<b>Service Receipts</b>				
SBP/ Premises Licences	4,075,790.00	4,805,119.00	3313500	68.95771
Hawkers License	1,426,420.00		1,020,910.00	
Miscellaneous Income	214,455.00			
Application Fees			175,875.00	
<b>Total receipts</b>	<b>5,716,665.00</b>	<b>4,805,119.00</b>	<b>4510285</b>	<b>93.86417</b>
<b>Expenditure</b>				
<b>Employees</b>				
Salaries & wages	227,340	282600	282600	100
Casual Employees				
N.S.S.F	7,400.00	7,200.00	7,200.00	100
Provident Fund	57812	62,190.00	62,196.00	100.0096
Leave allowance	8,618.00	8,477.00	6,213.00	73.29244
House Allowance	136000	132,000.00	132000	100
medical allowance	19,200.00	21,600.00	21,600.00	100
Special Dupty Allowance			9,438.00	
<b>Total Employees</b>	<b><u>456,370.00</u></b>	<b><u>514067</u></b>	<b><u>521,247.00</u></b>	<b>101.3967</b>
<b>Operations</b>				
<b>Premises Related Expenditure</b>				
Water Electricity		30,000.00	3921.5	13.07167
<b>Total Premise related expenditure</b>		<b>30,000.00</b>	<b>3921.5</b>	<b>13.07167</b>
<b>Transport &amp; Plant related Exp.</b>				
Petrol, oils & Lubricants			1,000.00	
<b>Total transport &amp; plant reted exp</b>			<b>1,000.00</b>	
<b>supplies &amp; services</b>				
printing, stationery & advertising		30,000.00	4619	15.39667
Bank charges			5,010.00	
<b>Total suppliers &amp; services</b>		<b>30,000.00</b>	<b>9629</b>	<b>32.09667</b>
<b>Administration</b>				
Travel & substistence	85,800.00	80,000.00	84,479.00	105.5988
<b>Total administration</b>	<b>85,800.00</b>	<b>140,000.00</b>	<b>84,479.00</b>	<b>60.34214</b>
<b>Repairs, alteration &amp; maintanance</b>				
New office Equipment			7300	
Transport & plant related exp.				
Motor vehicle maintanance				
<b>Total transport &amp; plant reted exp</b>			<b><u>7,300.00</u></b>	
<b>Total expenditure</b>	<b>5,716,665.00</b>	<b>854,067.00</b>	<b>627,576.50</b>	<b>73.48094</b>
<b>Net surplus</b>	<b>5,174,495.00</b>	<b>3,951,052.00</b>	<b>3,882,708.50</b>	<b>98.27025</b>



MUNICIPAL COUNCIL OF MAUA - FINAL ACCOUNTS 2004/2005 TREASURER DEPARTMENT -BUS PARK  
SECTION 025

	Actual 2003/2004	Estimates 2004/2005	Actual 2004/2005	Variaces %
	kshs	kshs	kshs	
<b>Service Receipts</b>				
Bus park fees	126170		2584920	
<b>Total receipts</b>	<b>126170</b>		<b>2584920</b>	
<b>Expenditure</b>				
<b>Employees</b>				
Salaries & Wages	173565	177960	177960	100
Casual Labour			1200	
NSSF	7400	7200	7200	100
Provident Fund	35040	41094	41100	100.0146
Medical Allowances	12000	12000	12000	100
Leave Allowances	3838.4	5340	1568.6	29.37453
House Allowance	96000	9600	96000	1000
<b>Total Employees</b>	<b>327843.4</b>	<b>253194</b>	<b>337028.6</b>	<b>133.1108</b>
<b>Operations</b>				
<b>Premises related expenditure</b>				
<b>Transport &amp; Plant related exp</b>				
<b>Supplies Services</b>				
Printing & Stationeries	40700	40700	14750	36.24079
<b>Total Suplies &amp; Services</b>	<b>40700</b>	<b>40700</b>	<b>14750</b>	<b>36.24079</b>
<b>Administration</b>				
Travel & Subsistence	6850	10000		0
<b>Total Administration</b>	<b>6850</b>	<b>10000</b>		<b>0</b>
<b>Total Operations</b>	<b>47550</b>	<b>50700</b>	<b>14750</b>	<b>29.0927</b>
<b>Repairs, alterations &amp; mentainance</b>				
<b>Recurent exp[enditure</b>				
Mentainance parks		200000	1200	0.6
Seedling & Flowers				
<b>Total Premises related expenditure</b>		<b>200000</b>	<b>1200</b>	<b>0.6</b>
<b>Total Ram</b>		<b>200000</b>	<b>1200</b>	<b>0.6</b>
<b>Total expenditure</b>	<b>375393.4</b>	<b>503894</b>	<b>352978.6</b>	<b>70.05017</b>
<b>Net surplus</b>	<b>-249223</b>	<b>-503894</b>	<b>2231941</b>	<b>-442.939</b>

**MUNICIPAL COUNCIL OF MAUA - FINAL ACCOUNTS FOR 2004/ 2005- TOWN ENGINEER'S  
DEPARTMENT - PUBLIC HEALTH SECTION - CODE 031**

	Actual 2003/ 2004	Estimates 2004/ 2005	Actual 2004 / 2005	Variences %
	Kshs	Kshs	Kshs	
<b>RECEIPTS</b>				
Concervancy fees				
<b>Total reciepts</b>	1,000.00			
<b>Expenditure</b>	<b>1,000</b>			
<b>Employees</b>				
Salaries & wages	590090	481,980.00	481,980.00	100
Casual employees				
N.S.S.F	18,800.00	16,800.00	16,800.00	100
Provident fund	122,812.00	107,397.00	107,400.00	100.0028
Leave allowance	35,191.00	14,459.00	15,948.70	110.3029
Salary arrears				
Transfer allowances				
House allowance	314,000.00	234000	234000	100
Medical allowance	42000	30000	30000	100
special duty allowance				
staff trainig				
Dirty work allowance		2000		0
<b>Total employees</b>	<b>1,122,893.00</b>	<b>886,636.00</b>	<b>886,128.70</b>	<b>99.94278</b>
<b>Operations</b>				
<b>Premises related expenses</b>				
Cleaning materials		5,000.00	2,330.00	46.6
<b>Transport &amp; plant related expenditure</b>				
Petrol, Oils & Lubricants		20000		0
<b>Supplies &amp; services</b>				
Printing, stationery & advertising	3,720.00	10,000.00	2,450.00	24.5
Refuse Disposal	190965	270,000.00	351,562	130.2081
Staff Uniforms		30000	36216.2	120.7207
New Tools & Equipment		10,000.00	8910	89.1
Insecticides & pesticides		30,000.00	30237	100.79
seedlings & flowers			8,550.00	
<b>Total supplies &amp; services</b>	<b>194,685.00</b>	<b>375,000.00</b>	<b>440,255.20</b>	<b>117.4014</b>
Totals contracted out work				
Total grants to third parties				
<b>Administration</b>				
Travel & Subsistence	18,890.00	20,000.00	7,400.00	37
Postage & telephones				
<b>Total administration</b>	<b>18,890.00</b>	<b>20,000.00</b>	<b>7,400.00</b>	<b>37</b>
<b>Total operations</b>	<b>213,575.00</b>	<b>395,000.00</b>	<b>447,655.20</b>	<b>113.3304</b>
<b>Repairs, Allerations &amp; maintance</b>				
<b>Recurrent Expenditure</b>				
<b>Premises Related Expenditure</b>				
Water, walls & springs				
Repairs				
<b>Total premises related expenditure</b>				
<b>Transport &amp; plants realated expenditure</b>				
maintanance of parks	110100		32630	
sewage site				
<b>Total transport related exp.</b>	<b>110100</b>			
Total furniture, tools & Equipment				
<b>Total ram</b>	<b>110100</b>		<b>32630</b>	
Total expenditure	1,446,568.00	1,281,636.00	1,366,413.90	106.6148
Net surplus (deficit)	-1,445,568.00	-1,281,636.00	-1,366,413.90	106.6148



**MUNICIPAL COUNCIL OF MAUA - FINAL ACCOUNTS FOR 2004/ 2005- TOWN ENGINEER'S DEPARTMENT - PUBLIC HEALTH SECTION - CODE 031**

	Actual 2003/ 2004	Estimates 2004/ 2005	Actual 2004 / 2005	Variances %
	Kshs	Kshs	Kshs	
<b>RECEIPTS</b>				
Concervancy fees	1,000.00			
<b>Total reciepts</b>	<b>1,000</b>			
<b>Expenditure</b>				
<b>Employees</b>				
Salaries & wages	590090	481,980.00	481,980.00	100
Casual employees				
N.S.S.F	18,800.00	16,800.00	16,800.00	100
Provident fund	122,812.00	107,397.00	107,400.00	100.0028
Leave allowance	35,191.00	14,459.00	15,948.70	110.3029
Salary arrears				
Transfer allowances				
House allowance	314,000.00	234000	234000	100
Medical allowance	42000	30000	30000	100
special duty allowance				
staff trainig				
Dirty work allowance		2000		0
<b>Total employees</b>	<b>1,122,893.00</b>	<b>886,636.00</b>	<b>886,128.70</b>	<b>99.94278</b>
<b>Operations</b>				
<b>Premises related expenses</b>				
Cleaning materials		5,000.00	2,330.00	46.6
<b>Transport &amp; plant related expenditure</b>				
Petrol, Oils & Lubricants		20000		0
<b>Supplies &amp; services</b>				
Printing, stationery & advertising	3,720.00	10,000.00	2,450.00	24.5
Refuse Disposal	190965	270,000.00	351,562	130.2081
Staff Uniforms		30000	36216.2	120.7207
New Tools & Equipment		10,000.00	8910	89.1
Insecticides & pesticides		30,000.00	30237	100.79
seedlings & flowers			8,550.00	
<b>Total supplies &amp; services</b>	<b>194,685.00</b>	<b>375,000.00</b>	<b>440,255.20</b>	<b>117.4014</b>
Totals contracted out work				
Total grants to third parties				
<b>Administration</b>				
Travel & Subsistence	18,890.00	20,000.00	7,400.00	37
Postage & telephones				
<b>Total administration</b>	<b>18,890.00</b>	<b>20,000.00</b>	<b>7,400.00</b>	<b>37</b>
<b>Total operations</b>	<b>213,575.00</b>	<b>395,000.00</b>	<b>447,655.20</b>	<b>113.3304</b>
<b>Repairs, Allerations &amp; maintance</b>				
<b>Recurrent Expenditure</b>				
<b>Premises Related Expenditure</b>				
Water, walls & springs				
Repairs				
<b>Total premises related expenditure</b>				
<b>Transport &amp; plants realated expenditure</b>				
maintanance of parks	110100		32630	
sewage site				
<b>Total transport related exp.</b>	<b>110100</b>			
Total furniture, tools & Equipment				
<b>Total ram</b>	<b>110100</b>		<b>32630</b>	
<b>Total expenditure</b>	<b>1,446,568.00</b>	<b>1,281,636.00</b>	<b>1,366,413.90</b>	<b>106.6148</b>
<b>Net surplus (deficit)</b>	<b>-1,445,568.00</b>	<b>-1,281,636.00</b>	<b>-1,366,413.90</b>	<b>106.6148</b>

**MUNICIPAL COUNCIL OF MAUA - FINAL ACCOUNTS FOR 2004 / 2005 MUNICIPAL COUNCIL OF MAUA -  
ADMINISTRATION SECTION CODE 030**

	Actual 2003 /2003 Kshs	Estimates 2004 /2005 Kshs	Actual 2004 / 2005 Kshs	Variences %
<b>Service Receipts</b>				
pound Cess	6,590	8000	3,450	43.125
Miscellaneous income	112,990	10,000		0
plan approved	93,100	60,000	58,000	96.66666667
Hire of motor vehicle	8,200	5,000		0
slaughter house fees	130,490	140,000	146,330	104.5214286
plan preparation fees	11,800	4,000		0
building insp/ occ fees	38,600	30,000	44,900	149.6666667
<b>Total receipt</b>	<b>401,770</b>	<b>257,000</b>	<b>252,680</b>	<b>98.31906615</b>
<b>Expenditure</b>				
<b>Employees</b>				
Salaries and wages	78,440.00	75,480.00	75,480.00	100
Casual employees				
NSSF	2,400.00	2,400.00	2,400.00	100
Provident fund	15,852.00	16,722.00	16,728.00	100.0358809
Leave allowance	2,199.60	2,264.00	4,528.40	200.0176678
Salary arrears			100.00	
Transfer allowances				
House allowance	38,000.00	36,000.00	36,000.00	100
Medical allowance	4,800.00	3,600.00	4,700.00	130.5555556
special duty allowance				
staff training				
staff uniforms				
medical Expenditure				
Buggage allowance				
Acting allowances				
Workmen's compensation				
<b>Total employees</b>	<b>141,691.60</b>	<b>136,466.00</b>	<b>139,936.40</b>	<b>102.543051</b>
<b>Operations</b>				
<b>Premises related expenditure</b>				
<b>Transport and plant related exp.</b>				
Petrol, oils and lubricants	274671	270000	151839	56.23666667
Transport insurance	45,728.00	50000	7826.8	15.6536
<b>Total transport &amp;plant related exp.</b>	<b>320,399.00</b>	<b>320,000.00</b>	<b>159,665.80</b>	<b>49.8955625</b>
<b>Supplies &amp; services</b>				
Printing & stationery	1,800			
office Equipment		50,000.00	7,150.00	14.3
Staff uniforms			84100	
mayor Robe & chains				
<b>Total supplies &amp; services</b>	<b>1,800.00</b>	<b>50,000.00</b>	<b>91,250.00</b>	<b>182.5</b>
Total contracted out work				
Total grants to the third parties				
<b>Administration</b>				
Travel & subsistence	70,715.00	50,000.00	22,167.00	44.334
contingencies	46,360.00			
Rent				
Establishment of new market			14,800.00	
Sports, Games & recreation			900	
<b>Total administration</b>	<b>117,075.00</b>	<b>50,000.00</b>	<b>37,867.00</b>	<b>75.734</b>
<b>Total operations</b>	<b>439,274.00</b>	<b>420,000.00</b>	<b>288,782.80</b>	<b>68.75780952</b>
<b>Repair, alterations &amp; maintenance</b>				
<b>Recurrent expenditure</b>				
<b>Premises related expenditure</b>				
Water, wells & springs				
Total premises related exp				
Road maintance	6,220.00			
Motor vehicle maintance	128,665.00	450,000.00	238,629.00	53.02866667
<b>Total transport related exp</b>	<b>134,885.00</b>	<b>450,000.00</b>	<b>238,629.00</b>	<b>53.02866667</b>
<b>Total furniture, equip &amp; tools</b>				
<b>Total ram</b>	<b>134,885.00</b>	<b>450,000.00</b>	<b>238,629.00</b>	<b>53.02866667</b>
<b>Total expenditure</b>	<b>715,850.60</b>	<b>1,006,466.00</b>	<b>667,348.20</b>	<b>66.30608486</b>
<b>Net surplus / Deficit)</b>	<b>-314,080.60</b>	<b>-749,466.00</b>	<b>-414,668.20</b>	<b>55.32848722</b>



**MUNICIPAL COUNCIL OF MAUA - FINAL ACCOUNTS FOR 2004 / 2005 MUNICIPAL COUNCIL OF MAUA -  
ADMINISTRATION SECTION CODE 030**

	Actual 2003 /2003 Kshs	Estimates 2004 /2005 Kshs	Actual 2004 / 2005 Kshs	Variences %
<b>Service Receipts</b>				
pound Cess	6,590	8000	3,450	43.125
Miscellaneous income	112,990	10,000		0
plan approved	93,100	60,000	58,000	96.66666667
Hire of motor vehicle	8,200	5,000		0
slaughter house fees	130,490	140,000	146,330	104.5214286
plan preparation fees	11,800	4,000		0
building insp/ occ fees	38,600	30,000	44,900	149.6666667
<b>Total receipt</b>	<b>401,770</b>	<b>257,000</b>	<b>252,680</b>	<b>98.31906615</b>
<b>Expenditure</b>				
<b>Employees</b>				
Salaries and wages	78,440.00	75,480.00	75,480.00	100
Casual employees				
NSSF	2,400.00	2,400.00	2,400.00	100
Provident fund	15,852.00	16,722.00	16,728.00	100.0358809
Leave allowance	2,199.60	2,264.00	4,528.40	200.0176678
Salary arrears			100.00	
Transfer allowances				
House allowance	38,000.00	36,000.00	36,000.00	100
Medical allowance	4,800.00	3,600.00	4,700.00	130.5555556
special duty allowance				
staff training				
staff uniforms				
medical Expenditure				
Buggage allowance				
Acting allowances				
Workmen's compensation				
<b>Total employees</b>	<b>141,691.60</b>	<b>136,466.00</b>	<b>139,936.40</b>	<b>102.543051</b>
<b>Operations</b>				
<b>Premises related expenditure</b>				
<b>Transport and plant related exp.</b>				
Petrol, oils and lubricants	274671	270000	151839	56.23666667
Transport insurance	45,728.00	50000	7826.8	15.6536
<b>Total transport &amp; plant related exp.</b>	<b>320,399.00</b>	<b>320,000.00</b>	<b>159,665.80</b>	<b>49.8955625</b>
<b>Supplies &amp; services</b>				
Printing & stationery	1,800			
office Equipment		50,000.00	7,150.00	14.3
Staff uniforms			84100	
mayor Robe & chains				
<b>Total supplies &amp; services</b>	<b>1,800.00</b>	<b>50,000.00</b>	<b>91,250.00</b>	<b>182.5</b>
Total contracted out work				
Total grants to the third parties				
<b>Administration</b>				
Travel & subsistence	70,715.00	50,000.00	22,167.00	44.334
contingencies	46,360.00			
Rent			14,800.00	
Establishment of new market			900	
Sports, Games & recreation				
<b>Total administration</b>	<b>117,075.00</b>	<b>50,000.00</b>	<b>37,867.00</b>	<b>75.734</b>
<b>Total operations</b>	<b>439,274.00</b>	<b>420,000.00</b>	<b>288,782.80</b>	<b>68.75780952</b>
<b>Repair, alterations &amp; maintenance</b>				
<b>Recurrent expenditure</b>				
<b>Premises related expenditure</b>				
Water, wells & springs				
Total premises related exp	6,220.00			
Road maintance	128,665.00	450,000.00	238,629.00	53.02866667
Motor vehicle maintance	134,885.00	450,000.00	238,629.00	53.02866667
<b>Total transport related exp</b>				
<b>Total furniture, equip &amp; tools</b>				
Total ram	134,885.00	450,000.00	238,629.00	53.02866667
Total expenditure	715,850.60	1,006,466.00	667,348.20	66.30608486
Net surplus / Deficit)	<u>-314,080.60</u>	<u>-749,466.00</u>	<u>-414,668.20</u>	<u>55.32848722</u>

MUNICIPAL COUNCIL OF MAUA -FINAL ACCOUNTS 2004/2005 ENGINEERS DEPARTMENT ROADS  
SECTION -033.

	Actual 2004/2005 KSHS	Estimates 2004/2005 KSHS	Actual 204/2005 KSHS	Variences %
<b>Total Receipts</b>				
<b>Expenditure</b>				
<b>Employees</b>				
Salaries	50640	52320	52320	100
Casual Labour				
NSSF	2400	2400	2400	100
Provident Fund	10235	12348	12343	99.9595
Medical Allowances	3600	3600	3600	100
Leave Allowances	1519	1570	1569.6	99.9745
House Allowance	30000	30000	30000	100
<b>Total</b>	<b>98394</b>	<b>102238</b>	<b>102232.6</b>	<b>99.9947</b>
<b>Operation</b>				
<b>Premises,Related Expenditure</b>				
<b>Transport, Plant Related Expenditure</b>				
<b>Supplies services</b>				
Total Grants to third parties				
<b>Administration</b>				
<b>Total Operation</b>				
<b>Repairs Alterations Mantainance</b>				
<b>Recurrent Expenditures</b>				
Repairs & Mantainance -Town Hall			58250	
<b>Transport ,Plant Related Expenditure</b>				
Road Mantainace	162430	454700		0
Motor Vehicle Mantainance				
<b>Total Repairs,Alt.&amp; Mantainance</b>	<b>162430</b>	<b>454700</b>	<b>58250</b>	<b>12.8106</b>
<b>Total Expenditure</b>	<b>260824</b>	<b>556938</b>	<b>160482.6</b>	<b>28.8152</b>
<b>Net Surplus (Deficit)</b>	<b>-260824</b>	<b>-556938</b>	<b>-160483</b>	<b>28.8152</b>



SOCIAL SERVICE DEPARTMENT -CODE -040

	Actual 2003 / 2004 Kshs	Estaimates 2004 / 2005 Kshs	Actual 2004 / 2005 Kshs	Variences %
<b>Service receipt</b>				
N.H.C rent	56,000.00	52,000.00	24,000.00	46.15385
<b>Total receipts</b>	<b>56,000.00</b>	<b>52,000.00</b>	<b>24,000.00</b>	<b>46.15385</b>
<b>Expenditure</b>				
<b>Employees</b>				
<b>Administraion</b>				
Contribution to social programs	2,000.00			
<b>Operations</b>	<b>2,000.00</b>			
Repairs, Alterations & maintance				
<b>Total ram</b>				
<b>Total Expenditure</b>	<b>2,000.00</b>			
<b>Net surplus</b>	<b>54,000.00</b>	<b>52,000.00</b>	<b>24,000.00</b>	<b>46.15385</b>

