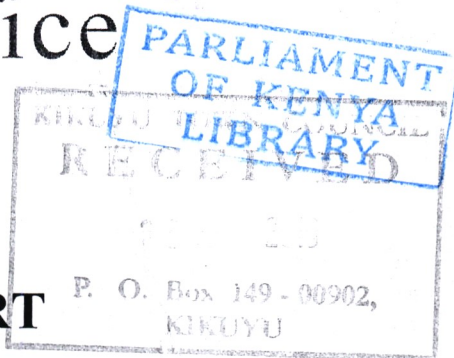


Republic of Kenya



|                |    |
|----------------|----|
| Speaker        | 15 |
| Deputy Speaker |    |
| Clerk N.A.     |    |
| Deputy Clerk   |    |
| P.C.A.         |    |
| Clerk Assis    |    |
| C. H. Editor   |    |
| Reporters      |    |
| Library        |    |
| Press          |    |

# Kenya National Audit Office



REPORT

OF

THE CONTROLLER  
AND AUDITOR GENERAL

ON

THE ABSTRACTS OF ACCOUNTS  
OF THE TOWN COUNCIL OF  
KIKUYU  
FOR THE  
YEAR  
ENDED  
30 JUNE 2007



## KENYA NATIONAL AUDIT OFFICE

### **REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE ABSTRACTS OF ACCOUNTS FOR THE TOWN COUNCIL OF KIKUYU FOR THE YEAR ENDED 30 JUNE 2007**

---

The attached Abstracts of Accounts For the Town Council of Kikuyu which comprise the Consolidated Balance Sheet as at 30 June 2007, the Consolidated Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory notes have been audited under my direction in accordance with the provisions of Section 23 of the Public Audit Act, 2003.

#### **1.0 The Management's Responsibility for the Abstracts of Accounts**

The Management is responsible for the preparation and fair presentation of Abstracts of Accounts in accordance with the Local Government Act, Cap 265; the Local Authorities Transfer Fund (LATF) Act, 1998; the International Public Sector Accounting Standards (IPSAS) and other generally accepted accounting principles. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Abstracts of Accounts that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **2.0 Responsibility of the Controller and Auditor General**

My responsibility is to express an opinion on the Abstracts of Accounts based on the audit. The audit was conducted in accordance with the International Standards on Auditing. Those Standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtaining reasonable assurance that the Abstracts of Accounts are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts

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

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for the audit opinion.

### **3.0 Qualification points**

#### **3.1 Opening Balances, Accuracy and Completeness of the Accounts**

- (i) As previously reported, the Town Council of Kikuyu was carved out of the County Council of Kiambu in 1991. However the process of division of assets and liabilities between the two councils had not been completed by 30 June 2007. Consequently, it was not possible to determine the Council's net worth as at 30 June 2007.
- (ii) The Abstracts of Accounts for 2006/2007 do not include a Cash Flow Statement and the Balance Sheet was not amended to incorporate the adjustments made during the audit.

In the circumstances, the completeness and accuracy of the Accounts for 2006/2007 could not be confirmed.

#### **3.2 Fixed Assets**

The Fixed Assets balance increased marginally from Kshs.182,600,872.40 as at 30 June 2006 to Kshs.182,635,872.40 as at 30 June 2007. However, the Council did not during the year produce ownership documents for various parcels of land and buildings, as well as motor vehicle registration number KUL 491. Further, and as similarly observed in the previous year, a Peugeot 504 motor vehicle with a value of Ksh.1,400,000.00 was stolen in 1999 but no compensation in respect thereof had been received by 30 June 2007.

In the circumstances, the ownership and accuracy of the Fixed Assets stated at

Kshs.182,635,872.40 as at 30 June 2007 could not be confirmed.

### **3.3 Cash and Bank Balances**

The Cash and Bank balance increased from Kshs.12,472,625.05 as at 30 June 2006 to Kshs.21,696,441.35 as at 30 June 2007. However, bank balance confirmation certificates, monthly bank reconciliation statements, annual board of survey report and the main cash book were not made available for audit. In addition, cash revenue amounting to Kshs.1,340,575.00 collected during the year was not banked intact as required by Financial Regulations.

In the circumstances, it was not possible to confirm the accuracy of the Cash and Bank balance of Kshs.21,696,441.35 as at 30 June 2007.

### **3.4 Debtors**

The Debtors balance increased from Kshs.21,882,067.10 as at 30 June 2006 to Kshs.22,748,545.65 as at 30 June 2007. However, the Council did not during the year make available for audit verification debtors ledgers, control accounts, schedules and ageing analyses. In addition, no provision for bad and doubtful debts was made in the Accounts in the period. Consequently, it was not possible to confirm the accuracy and recoverability of the balance of Kshs.22,748,545.65 as at 30 June 2007.

### **3.5 Creditors and Liabilities.**

The Creditors and Liabilities balance increased from Kshs.12,344,528.00 as at 30 June 2006 to Kshs.12,666,743.00 as at 30 June 2007. Included in the liabilities were salaries arrears of Kshs.11,441,743.00 and uncleared legal fees of Kshs.1,200,000.00. However, these balances were not analyzed with the result that their completeness and accuracy could not be ascertained.

### **3.6 Renewals Funds**

Section 219 of the Local Government Act, Cap 265 requires the Council to create and set aside adequate Renewals Funds to provide for the entire or partial replacement of some or all of its assets; which, owing to depreciation or other cause, will require at some future date to be replaced. However, the Council did not create and set aside renewals funds during the year as required. The Council was therefore in breach of the law. It was also not clarified how it intended to finance replacement of its assets, in future, in absence of the Renewals Funds.



### **3.7 Investments**

The Investments balance decreased by Kshs.500,000.00 from Kshs.1,554,398.65 as at 30 June 2006 to Kshs1,054,398.65 as at 30 June 2007. However, no documentation for the balance was made available for audit verification consequent upon which the accuracy of the Investments balance of Kshs.1,054,398.65 as at 30 June 2007 could not be confirmed.

### **3.8 Capital Fund**

The Accounts reflect a Capital Fund balance of Kshs.130,212,297.75 which remained the same as in the previous year. The balance was not however supported with the relevant analysis and as a result, its completeness and accuracy could not be ascertained.

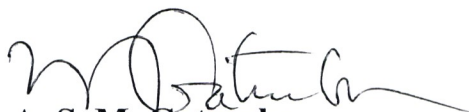
### **4.0 Opinion**

In my opinion, because of the effects of the matters discussed in the preceding paragraphs, the Abstracts of Accounts do not give a true and fair view of the financial position of the Council as at 30 June 2007 and of its surplus for the year then ended.

### **Report On Other Legal Requirements**

As required by Section 24 (2) of the Public Audit Act, 2003, I report based on the audit that:

- (i) Not all the information and explanations required for the purpose of the audit were received;
- (ii) The Accounts were not properly maintained; and,
- (iii) The Accounts do not fully comply with the Local Government Act, Cap 265.

  
**A. S. M. Gatumbu**  
**CONTROLLER AND AUDITOR-GENERAL**

**Nairobi**

**5 August 2010**

**TOWN COUNCIL OF  
KIKUYU**

**ABSTRACT OF  
ACCOUNTS**

**FOR**

**FINANCIAL YEAR**

**2006/2007**

# TOWN COUNCIL OF KIKUYU

Telephone: 066- 32175, 32917, 33224  
Telkom Wireless: 020-2033793  
FAX: 066 -33558  
KARURI



P.O. Box 149-00902  
KIKUYU

When replying please quote:

Our reference and date.

All correspondences should be addressed to the Town Clerk

Our Ref:

Date:

The Permanent Secretary  
Ministry of Local Government,  
P.O. Box 30004  
NAIROBI

Dear Sir

RE: SUBMISSION OF ABSTRACT OF ACCOUNTS FOR THE  
YEAR ENDED 2006/2007

In accordance with the Local Authority Act Cap 265 forwarded herewith, please find the above quoted document for further necessary action.

Attached herewith find the councils abstract of accounts as follows:-

- (i) Balance Sheet
- (ii) Consolidated Income and Expenditure
- (iii) Fixed Assets Schedule
- (iv) Debtors and Creditors Schedule
- (v) LATF Income and Expenditure
- (vi) Income and Expenditure by Departments
- (vii) Debt Repayments Schedule

Yours faithfully,

**KIKUYU TOWN COUNCIL**

  
Mucangi AW (Ms)  
TOWN CLERK.

Cc.

The Permanent Secretary  
Ministry of Finance

Director, Reform Programme  
Ministry of Local Government

Director Local Authority Inspectorate  
Ministry of Local Government

The Provincial Local Government Officer  
P.O. Box 546,  
Nyeri.

# TOWN COUNCIL OF KIKUYU

## MINUTES OF CHIEF OFFICERS COMMITTEE MEETING HELD ON 7<sup>TH</sup> JANUARY 2008

### MEMBERS PRESENT

MUCANGI A.W MS – TOWN CLERK  
KENNETH KAMUMBU MR. – WORKS OFFICER II

### IN ATTENDANCE:

MR. MOSES GATHOGO – AUDIT CLERK  
MRS. ANN WAIRIMU KINUTHIA – COMMITTEE CLERK

The meeting started at 11.00am with prayers led by Mr. Gathogo.

### MIN/COM/JAN/2008: ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2007

Audit clerk, Mr. Gathogo guided members with abstracts of accounts for the financial year 2006/2007

Upon discussion; members

### Resolved:

- (1) That Abstracts of Accounts for the financial year 2006/2007 be adopted

There being no other business the meeting ended at 12.00pm with prayers led by Ann Kinuthia.

KIKUYU TOWN COUNCIL

CONFIRMED: MUCANGI A.W (MS)  
TOWN CLERK

DATE : 7<sup>TH</sup> JANUARY 2008

  
.....



# TOWN COUNCIL OF KIKUYU

ACCOUNTS FOR THE FINANCIAL YEAR 2006 – 2007

## TRESURERS REPORT

I have the pleasure of presenting the un-audited accounts for the Council for the financial year ended 30<sup>th</sup> June 2007.

The council main activity to render services to the local people inform of : -

1. Maintenance of feeder roads
2. Provision of pre-primary education
3. Garbage collection & conservancy services
4. Provision of market services
5. Approval of building plans
6. Provision of social services eg registration of groups

## OVERALL PERFORMACNE

The council did improve tremendously in revenue collection surpassing the expected ceiling by over Ksh 5 million. The resultar I would have be as better but we were stopped from collecting revenue (by a court order) from Wangige Bus Park, a situation we hope to remedy soon.

### (A) CAPITAL FUNDS

The accounts for the financial year 2006/2007 shows the surplus increased by over 17 million which was used to finance capital projects and debt repayment

### (B) LATF

The council received a total Ksh 32,846,787.00 from the central government. These funds were used to finance recurrent expenditure (Ksh. 18,306,389) and pay long term statutory debts (Kshs 6,590,000.00). A balance of Ksh 18,784,117.60 had not been spent by the close of the financial year, and this has been consolidated together with the general funds surplus.

There are however commitments for projects which are in progress which will be paid using the above LATF surplus. On the same note, there are payments for LASDAP projects which were initiated in the previous year but which were paid in the current financial year.

**(C) DEBTORS & CREDITORS**

We have made good progress in collecting outstanding debts.

Due to the recent salary increments, which were backdated by ten months, we owe the staff over Ksh. 11 million in arrears which we plan to pay in the financial year 2007/08. This will however delay the progress we had made in clearing the LAP, Trust (Superannuation funds) debts.

**LONG-TERM LIABILITIES**

Our main long-term creditor is superannuation/Local Authority Pension Trust funds, which we plan to clear by the year 2010.

**(D) INCOME & EXPENDITURE**

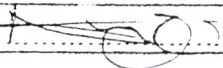
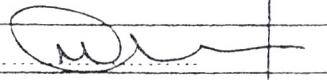
There was an increase in income of over 5 million due to enhanced revenue collection. However we were unable to reduce the recurrent expenditure resulting in a deficit in the general fund account.

Finally, I wish to conclude by expressing my appreciation to staff for their co-operation and dedication without which we would not have achieved our goals.

MIKUYU TOWN COUNCIL

  
MOSES GATHOGO K.  
FOR TOWN TREASURER

**TOWN COUNCIL OF KIKUYU**  
**BALANCE SHEET**  
**AS AT 30TH JUNE 2007**

|   | NOTES | 2006/2007             | 2005/2006             |
|---|-------|-----------------------|-----------------------|
|   |       | Kshs                  | Kshs                  |
| <b>FIXED ASSETS</b>   | 3     |                       |                       |
| Land & Buildings  |       | 166,169,773.40        | 166,169,773.40        |
| Motor Vehicles  |       | 14,403,000.00         | 14,403,000.00         |
| Office Equipments   |       | 1,278,879.00          | 1,278,879.00          |
| Furniture & Fittings  |       | 784,220.00            | 749,220.00            |
| <b>TOTAL FIXED ASSETS</b>   |       | <b>182,635,872.40</b> | <b>182,600,872.40</b> |
| <b>CURRENT ASSETS</b>   | 4     |                       |                       |
| Debtors   |       | 22,748,545.65         | 21,882,067.10         |
| Investment  |       | 1,054,398.65          | 1,554,398.65          |
| Cash at Bank  |       | 21,663,381.35         | 12,416,919.05         |
| Cash in Hand  |       | 33,060.00             | 55,706.00             |
| <b>TOTAL CURRENT ASSETS</b>   |       | <b>45,499,385.65</b>  | <b>35,909,000.80</b>  |
| <b>CURRENT LIABILITIES</b>  | 5     |                       |                       |
| Creditors & Liabilities   |       | 12,666,743.00         | 12,344,523.00         |
| <b>NET CURRENT ASSETS</b>   |       | <b>32,832,642.65</b>  | <b>23,564,562.80</b>  |
| <b>TOTAL ASSETS</b>   |       | <b>215,468,515.05</b> | <b>206,165,435.20</b> |
| <b>LONG TERM LIABILITIES</b>  | 6     |                       |                       |
|   |       | 4,258,217.00          | 11,251,608.35         |
|   |       | <b>211,210,298.05</b> | <b>194,913,826.35</b> |
| Presented by:   |       |                       |                       |
| Capital funds   | 7     | 130,212,297.75        | 130,212,297.75        |
| Surplus/(Deficit)   |       | 80,998,000.25         | 64,701,529.10         |
|   |       | <b>211,210,298.00</b> | <b>194,913,826.85</b> |
| Signed:   |       |                       |                       |
| A.W. Mucangi   |       |                       |                       |
| Town Clerk  |       |                       |                       |
| <b>KIKUYU TOWN COUNCIL</b>  |       |                       |                       |
| J.K. Wanyoike  |       |                       |                       |
| Town Treasurer  |       |                       |                       |



**TOWN COUNCIL OF KIKUYU  
CONSOLIDATED INCOME AND EXPENDITURE  
FOR THE PERIOD ENDED 30TH JUNE, 2007**

|    |                     | 2006/2007            |                      | 2005/2006            |                      |
|----|---------------------|----------------------|----------------------|----------------------|----------------------|
|    | INCOME              | KSHS                 | KSHS                 | KSHS                 | KSHS                 |
| 1a | Town Clerk Dept     | 20,006,824.00        |                      | 18,587,880.00        |                      |
| 2a | Fiance Dept         | 15,602,998.00        |                      | 15,583,802.30        |                      |
| 4b | Building works Dept | 2,885,980.50         |                      | 3,797,301.50         |                      |
| 3b | Education           | 1,255,940.00         |                      | 1,250,810.00         |                      |
| 5a | Social Services     | 549,400.00           |                      | 316,550.00           |                      |
| 6a | Slaughter Houses    | 6,412,806.00         |                      | 6,434,935.00         |                      |
| 5e | Environment Dept.   | 593,500.00           |                      | 505,685.00           |                      |
|    | LATF                | 32,846,787.00        |                      | 20,088,649.00        |                      |
|    | <b>Total income</b> | <b>80,154,235.50</b> | <b>80,154,235.50</b> | <b>66,565,612.80</b> | <b>66,565,612.80</b> |
|    |                     |                      |                      |                      |                      |
|    | EXPENDITURE         |                      |                      |                      |                      |
| 0a | Civic section       | 3,295,775.00         |                      | 3,412,225.00         |                      |
| 1a | Town Clerks Dept    | 14,484,771.50        |                      | 8,963,949.45         |                      |
| 2a | Finance Dept        | 16,444,116.00        |                      | 11,504,404.10        |                      |
| 4b | Building works Dept | 7,341,822.95         |                      | 6,704,672.45         |                      |
| 3b | Education           | 10,430,747.90        |                      | 6,995,586.40         |                      |
| 5a | Social services     | 1,581,538.00         |                      | 1,524,782.90         |                      |
| 6a | Slaughter Houses    | 0.00                 |                      | 207,400.00           |                      |
| 5e | Enviornment Dept    | 3,476,572.80         |                      | 4,917,229.60         |                      |
| La | LATF Recurrent exp. | 18,538,405.50        |                      | 5,086,126.10         |                      |
|    | <b>Total Exp.</b>   | <b>75,593,749.65</b> | <b>75,593,749.65</b> | <b>49,316,376.00</b> | <b>49,316,373.00</b> |
|    |                     |                      |                      |                      |                      |
|    | surplus /Deficit    |                      | <b>4,560,485.85</b>  |                      | <b>17,249,239.80</b> |
|    |                     |                      |                      |                      |                      |
|    | General Fund        |                      | 17,456,963.25        |                      | 21,977,709.75        |
|    | LATF                |                      | 64,701,529.10        |                      | 25,041,386.50        |
|    |                     |                      |                      |                      |                      |
|    | surplus /Deficit    |                      | <b>82,158,492.35</b> |                      | <b>47,019,096.25</b> |



**TOWN COUNCIL OF KIKUYU**  
**GENERAL FUND INCOME AND EXPENDITURE**  
**FOR THE PERIOD ENDED 30TH JUNE, 2007**

|      |                          | 2006/2007            |                       | 2005/2006            |                      |
|------|--------------------------|----------------------|-----------------------|----------------------|----------------------|
| CODE | INCOME                   | KSHS.                | KSHS.                 | KSHS.                | KSHS                 |
| 1a   | Town Clerks Dept         | 20,006,824.00        |                       | 18,587,880.00        |                      |
| 2a   | Finance Dept             | 15,602,998.00        |                       | 15,583,802.30        |                      |
| 4b   | Building workd Dept      | 2,885,980.50         |                       | 3,797,301.50         |                      |
| 3b   | Education                | 1,255,940.00         |                       | 1,250,810.00         |                      |
| 6a   | Social Services          | 549,400.00           |                       | 316,550.00           |                      |
| 9a   | Slaughter Houses         | 6,412,806.00         |                       | 6,434,935.00         |                      |
| 5e   | Environment Dept         | 593,500.00           |                       | 505,685.00           |                      |
|      | <b>Total Income</b>      | <b>47,307,448.50</b> | <b>47,307,448.50</b>  | <b>46,476,963.20</b> | <b>46,476,933.20</b> |
|      | <b>EXPENDITURE</b>       |                      |                       |                      |                      |
| Ca   | Civic Section            | 3,295,775.00         |                       | 3,112,225.00         |                      |
| 1a   | Town Clerks Dept         | 14,484,771.50        |                       | 8,093,949.45         |                      |
| 2a   | Finance Dept             | 16,444,116.00        |                       | 11,504,404.10        |                      |
| 4b   | Building workd Dept      | 7,341,822.95         |                       | 6,704,672.45         |                      |
| 3b   | Education                | 10,460,747.90        |                       | 6,995,586.40         |                      |
| 6a   | Social services          | 1,581,538.00         |                       | 1,524,792.90         |                      |
| 9a   | Slaughter Houses         | 0.00                 |                       | 207,400.00           |                      |
| 5e   | Environment Dept.        | 3,476,672.00         |                       | 4,917,229.60         |                      |
|      | <b>Total Exp.</b>        | <b>57,065,343.35</b> | <b>57,065,344.15</b>  | <b>44,230,449.90</b> | <b>44,230,449.90</b> |
|      | <b>Surplus (deficit)</b> |                      | <b>(9,747,895.65)</b> |                      | <b>2,246,483.90</b>  |

# TOWN COUNCIL OF KIKUYU

## 1. NOTES TO THE ACCOUNTS

Basis of preparation;

The accounts have been prepared based on the generally accepted accounting concepts of

- Going Concern
- Accruals matching
- Prudence
- Materiality and substance over form

Adoption of those concepts ensures that accounts "present fairly" the financial position of a local authority.

### GOING CONCERN

The Local Authority is presumed that it will continue in the operating in the foreseeable future.

### ACCRUALS/MATCHING

The council recognizes income when received and expenses when paid, however where necessary adjustments have been made for material items collectible and committed when preparing the balance sheet.

### CONSISTENCY

The accounts have been consistently prepared to allow for comparison with the previous years figures.

### PRUDENCE

Some income though due and treated as debt has not been acknowledged as income for the period like water debts. This has therefore been prudently assumed to be doubtful debt.

### MATERIALITY AND SUBSTANCE OVER FORM

The accounts have been taking into account all the transactions whose omission would render them not to show fairly the state of the council affairs.

## 2. ACCOUNTING POLICIES

### FIXED ASSETS

Only assets that are readily identifiable as authority assets are included in the balance sheets. No charges have been made for the use of assets or their depreciation. Since the council has been replacing its assets through a direct allocation in the budget when it deems necessary to acquire new assets. Future provision would be provided as required law after ascertaining the useful life of these Assets.

Land and buildings have been stated at revaluation value. The valuation was done in the year 2001 by certified valuers. Other have been stated at their historical cost.

**TOWN COUNCIL OF KIKUYU**  
**LATF INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**

|                                       | 2006/2007            | 2005/2006            |
|---------------------------------------|----------------------|----------------------|
| <b>INOCOME</b>                        | Kshs                 | Kshs                 |
| Disbursement from central govt. funds | 32,846,787.00        | 20,088,649.00        |
| <b>Total</b>                          | <b>32,846,787.00</b> | <b>20,088,649.00</b> |
| <b>EXPENDITURE</b>                    |                      |                      |
| OPERATIONS                            | 0.00                 | 307,700.00           |
| MAINTENANCE AND REHABILITATION        | 18,306,389.00        | 4,778,426.10         |
| <b>TOTAL RECURRENT EXP</b>            | <b>18,306,389.00</b> | <b>5,086,126.10</b>  |
| Surplus (deficit)                     | 14,540,398.00        | 15,002,522.90        |

**L.A.T.F A/C**

**APPROPRIATION FO SURPLUS**

|                    | 2006/2007            | 2005/2006            |
|--------------------|----------------------|----------------------|
|                    | Kshs                 | Kshs                 |
| Surplus/deficit    | 14,540,398.00        | 15,002,522.90        |
| <b>Balance B/F</b> | <b>25,041,386.50</b> | <b>14,715,222.10</b> |
|                    | <b>39,581,784.50</b> | <b>29,717,745.00</b> |
| <b>LESS</b>        |                      |                      |
| Fixed assets       | 0.00                 | 0.00                 |
| Debt Repayment     | 6,590,000.00         | 4,676,358.50         |
| <b>Balance C/D</b> | <b>32,991,784.50</b> | <b>25,041,386.50</b> |



**TOWN COUNCIL OF KIKUYU**  
**ABSTRACTS OF ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**NOTES TO THE ACCOUNTS**

3 Fixed Assets Schedule

|                            | 2006/2007          | Additions / | 2005/2006    |
|----------------------------|--------------------|-------------|--------------|
| A/Land                     | Land and site work | disposals   |              |
|                            | KSHS               | KSHS        | KSHS         |
| Head office                | 9,400,000.00       |             | 9,400,000.00 |
| Kikuyu Town staff quarters | 2,400,000.00       |             | 2,400,000.00 |
| Chura houses               | 1,100,000.00       |             | 1,100,000.00 |
| Slaughter Houses           | 5,000,000.00       |             | 5,000,000.00 |
| Building /Works offices    | 2,000,000.00       |             | 2,000,000.00 |
| Wangige borehole           | 70,000.00          |             | 70,000.00    |
| Thamanda borehole          | 400,000.00         |             | 400,000.00   |
| Muguga tanks               | 300,000.00         |             | 300,000.00   |
| Muguga boreholes           | 350,000.00         |             | 350,000.00   |
| Kikuyu Buspark             | 1,933,367.00       |             | 1,933,367.00 |
| Wangige buspark            | 1,622,797.00       |             | 1,622,797.00 |
| <b>NURSERY SCHOOLS</b>     |                    |             |              |
| Karuri Ka Nyungu           | 800,000.00         |             | 800,000.00   |
| Dagoretti                  | 200,000.00         |             | 200,000.00   |
| Timan Gitau                | 4,800,000.00       |             | 4,800,000.00 |
| Kingeero                   | 750,000.00         |             | 750,000.00   |
| Kiahuria                   | 600,000.00         |             | 600,000.00   |
| Muthumu                    | 300,000.00         |             | 300,000.00   |
| Nguriunditu                | 200,000.00         |             | 200,000.00   |
| Thamanda                   | 200,000.00         |             | 200,000.00   |
| Kerwa                      | 600,000.00         |             | 600,000.00   |
| Kanyariri                  | 750,000.00         |             | 750,000.00   |
| Kahuho                     | 500,000.00         |             | 500,000.00   |
| Muguga                     | 900,000.00         |             | 900,000.00   |
| Kirangari                  | 3,000,000.00       |             | 3,000,000.00 |
| Gathiga                    | 200,000.00         |             | 200,000.00   |

**TOWN COUNCIL OF KIKUYU**  
**ABSTRACTS OF ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**NOTES TO THE ACCOUNTS**

**3 Fixed Assets Schedule (CONTINUED)**

|                  | 2006/2007             | Additions / | 2005/2006             |
|------------------|-----------------------|-------------|-----------------------|
| A/Land           | Land and site work    | disposals   |                       |
|                  | KSHS                  | KSHS        | KSHS                  |
| Nderi            | 800,000.00            |             | 800,000.00            |
| Kinoo            | 2,500,000.00          |             | 2,500,000.00          |
| Uthiru           | 2,000,000.00          |             | 2,000,000.00          |
| Kikuyu model     | 5,600,000.00          |             | 5,600,000.00          |
| <b>MARKETS</b>   |                       |             |                       |
| Karura Ka Nyungu | 3,000,000.00          |             | 3,000,000.00          |
| Gikuni           | 4,000,000.00          |             | 4,000,000.00          |
| Dagoretti        | 1,750,000.00          |             | 4,150,000.00          |
| Muthure          | 10,000,000.00         |             | 10,000,000.00         |
| Kingeero         | 750,000.00            |             | 750,000.00            |
| Ha maqu          | 420,000.00            |             | 420,000.00            |
| Mwimuto          | 600,000.00            |             | 600,000.00            |
| Gathiga          | 500,000.00            |             | 500,000.00            |
| Kahuho           | 420,000.00            |             | 420,000.00            |
| Nden             | 800,000.00            |             | 800,000.00            |
| Kerwa            | 700,000.00            |             | 700,000.00            |
| Wangige          | 7,200,000.00          |             | 7,200,000.00          |
| Ruku             | 150,000.00            |             | 150,000.00            |
| Muguga (kiambaa) | 3,500,000.00          |             | 3,500,000.00          |
| Gitaru           | 4,000,000.00          |             | 4,000,000.00          |
| Nyathuna         | 500,000.00            |             | 500,000.00            |
| Kinoo            | 6,500,000.00          |             | 6,500,000.00          |
| Dagoretti        | 2,800,000.00          |             | 2,800,000.00          |
| Riu Nderi        | 1,200,000.00          |             | 1,200,000.00          |
| Mai moru         | 1,500,000.00          |             | 1,500,000.00          |
| Kanyanjara       | 1,900,000.00          |             | 1,900,000.00          |
| Thamanda         | 300,000.00            |             | 300,000.00            |
| Uthiru           | 1,000,000.00          |             | 1,000,000.00          |
| <b>Total.</b>    | <b>105,766,164.00</b> |             | <b>105,766,164.00</b> |

**TOWN COUNCIL OF KIKUYU**  
**ABSTRACTS OF ACCOUNTS**  
**FOR THE YEAR ENDED 2007**  
**NOTES OF ACCOUNTS**

|                                 | 2006/2007             | Additions / | 2005/2006             |
|---------------------------------|-----------------------|-------------|-----------------------|
| (B) Buildings                   |                       | Disposals   |                       |
|                                 | Kshs                  | Kshs        | Kshs                  |
| <b>BALANCE B/F</b>              | <b>105,766,164.00</b> |             | <b>105,766,164.00</b> |
| Head office (town Hall)         | 4,000,000 00          |             | 4,000,000 00          |
| Building works office Anex      | 646,999 70            |             | 646,999 70            |
| Town Council staff houses       | 1,100,000 00          |             | 1,100,000 00          |
| Chura                           | 0 00                  |             | 0 00                  |
| Wangige Borehole                | 50,000 00             |             | 50,000 00             |
| Thamanda borehole               | 315,000 00            |             | 315,000 00            |
| Muguga Tanks                    | 370,000 00            |             | 370,000 00            |
| Muguga Boreholes                | 70,000 00             |             | 70,000 00             |
| <b>NURSERY SCHOOLS</b>          |                       |             |                       |
| Timan Gitau                     | 450,000 00            |             | 450,000 00            |
| Kikuyu model                    | 1,800,000 00          |             | 1,800,000 00          |
| <b>MARKETS</b>                  |                       |             |                       |
| Wangige                         | 45,000,000 00         |             | 45,000,000 00         |
| Muguga (Kiambaa)                | 2,500,000 00          |             | 2,500,000 00          |
| Kikuyu Markets                  | 4,101,609 70          |             | 4,101,609 70          |
|                                 |                       |             |                       |
| <b>Total land and Buildings</b> | <b>166,169,773.40</b> |             | <b>166,169,773.40</b> |

Kikuyu markets values include Kshs1,900,00.00 for slaughter houses buildings

The building has since not been in use as a slaughter house

The value for nursery school buildings except Timan Gitau & Kikuyu Model Nursery School are not included as they have not been valued. Their values will be included once the valuations is done.

Land vested in the council but was not valued when the valuations was done is not included in the Valuation



**TOWN COUNCIL OF KIKUYU**  
**ABSTRACTS OF ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**NOTES TO THE ACCOUNTS**

**(C MOTOR VEHICLES**

|                                  | YEAR OF  | 2005/2006            | Additons /       | 2006/2007            |
|----------------------------------|----------|----------------------|------------------|----------------------|
|                                  | PURCHASE | COST                 | Disposal         | COST                 |
|                                  |          | Kshs                 | Kshs             | Kshs                 |
| Toyota double cabin              | 1986     | 226,000.00           |                  | 226,000.00           |
| Nissan lorry                     | 1992     | 1,700,000.00         |                  | 1,700,000.00         |
| Toyota AE 100                    | 2000     | 650,000.00           |                  | 650,000.00           |
| Datsun pick up                   | 2000     | 650,000.00           |                  | 650,000.00           |
| Tractor MF                       | 2000     | 1,995,000.00         |                  | 1,995,000.00         |
| Exhauster tank                   | 2000     | 1,472,000.00         |                  | 1,472,000.00         |
| Motor Grader T.G 112             | 2001     | 3,000,000.00         |                  | 3,000,000.00         |
| Lorry FSR                        | 2002     | 4,710,000.00         |                  | 4,710,000.00         |
| KAB 079Q                         | 1995     | 1,436,242.00         |                  | 1,436,242.00         |
| <b>TOTAL</b>                     |          | <b>15,839,242.00</b> |                  | <b>15,839,242.00</b> |
| <b>(D FURNITURE AND FITTINGS</b> |          |                      |                  |                      |
| Chairs, tables, desks, shelves   |          |                      |                  |                      |
| and cabinets                     | N/A      | 609,220.00           | 35,000.00        | 644,220.00           |
| Furniture model nursery school   | N/A      | 140,000.00           |                  | 140,000.00           |
| <b>TOTAL</b>                     |          | <b>749,220.00</b>    | <b>35,000.00</b> | <b>784,220.00</b>    |
| <b>(E OFFICE EQUIPMENTS</b>      |          |                      |                  |                      |
| Typewriters                      | 1991     | 57,000.00            |                  | 57,000.00            |
| plication paper s                | 1992     | 110,000.00           |                  | 110,000.00           |
| Calculators                      | 1992     | 32,000.00            |                  | 32,000.00            |
| Telephone swithchboards          | 1994     | 422,000.00           |                  | 422,000.00           |
| Typewriters                      | 1995     | 58,000.00            |                  | 58,000.00            |
| Calculators                      | 1995     | 13,000.00            |                  | 13,000.00            |
| Office Equipments                | 1998     | 30,000.00            |                  | 30,000.00            |
| Computer & Printers              | 2005     | 556,879.00           |                  | 556,879.00           |
| <b>TOTAL</b>                     |          | <b>1,278,879.00</b>  |                  | <b>1,278,879.00</b>  |

**NOTE;**

KAB 079Q was stolen in 1999 and the issue has not been sorted out. ie no compensation yet for the value of the vehicle.



**TOWN COUNCIL OF KIKUYU**  
**ABSTRACTS OF ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**NOTE TO THE ACCOUNTS**

**4) CURRENT ASSETS**

| A ) DEBTORS                     | 2006/2007            | 2005/2006            |
|---------------------------------|----------------------|----------------------|
|                                 | KSHS                 | KSHS                 |
| Staff Advances                  | 142,932 00           | 259,374 00           |
| Rates owed by Parastatals       | 1,676,031 00         | 1,676,031 00         |
| Contribution in Lieu of Rates   | 2,954,152.00         | 2,954,152 00         |
| LASC Arrears                    | 5,521,303 00         | 5,521,303 00         |
| House rent                      | 733,720 00           | 190,350.00           |
| Water debtors                   | 3,687,682 00         | 4,131,982.00         |
| Plot rent arrears               | 4,700,618 60         | 2,668,070 00         |
| Outstanding interest            | 3,332,107 10         | 3,992,599 10         |
| <b>TOTAL</b>                    | <b>22,742,545.70</b> | <b>21,395,261.10</b> |
| <b>B) INVESTMENT</b>            |                      |                      |
| Fixed Deposit Account           | 1,551,395.05         | 2,051,022.55         |
| <b>C) CASH AT BANK</b>          |                      |                      |
| General fund Account            | 1,488,839.40         | (16,287 55)          |
| Enrolment Account               | 671,111 95           | (4447281 30)         |
| Slaughter house savings Account | 603,286 40           | 5,547 852 70         |
| Welfare Savings Account         | 116,027 10           | 1,606,832 10         |
| L A T F                         | 18,784,117 60        | 9,725,803 10         |
| <b>TOTAL</b>                    | <b>21,663,381.35</b> | <b>12,416,919.05</b> |
| <b>D) CASH IN HAND</b>          | <b>33,060.00</b>     | <b>55,706.00</b>     |

**TOWN COUNCIL OF KIKUYU**  
**ABSTRACTS OF ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**NOTES OF THE ACCOUNTS**

**5 CURRENT LIABILITIES**

|                                 | 2006/2007            | ADDITION /<br>(Debts paid) | 2005/2006            |
|---------------------------------|----------------------|----------------------------|----------------------|
|                                 | Kshs                 | Kshs                       | Kshs                 |
| Accountancy fees                | 25,000 00            | 0 00                       | 25,000 00            |
| Supplies                        | 0 00                 | 520,000 00                 | 520,000 00           |
| Legal fees                      | 1,200,000 00         | 446,363 00                 | 357,785 00           |
| Salary arrears                  | 11,441,743.00        | 0 00                       | 11,441,743 00        |
| <b>TOTAL</b>                    | <b>12,666,743.00</b> | <b>966,363.00</b>          | <b>12,347,128.00</b> |
| <b>6. LONG-TERM LIABILITIES</b> |                      |                            |                      |
| Accrued Union Dues              | 0 00                 | 579,747 15                 | 579,747 15           |
| Accrued superannuation fund     | 4,258,217 00         | 6,103,644 20               | 10,871,861 00        |
| <b>TOTAL</b>                    | <b>4,258,217.00</b>  | <b>6,683,391.35</b>        | <b>11,251,608.00</b> |
| <b>Total liabilities</b>        | <b>16,924,960.00</b> | <b>7,649,754.35</b>        | <b>23,598,736.00</b> |

# TOWN COUNCIL OF KIKUYU

ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2007

## NOTES OF ACCOUNTS

### 7. FUNDS BALANCES, RESERVES AND PROVISIONS

#### Capital fund

This represents the Assets holding and investment in the fixed Assets net of general fund at the time of the restructuring the balance sheet.

#### Fund balances

Local Authorities are required to show reserves and provisions where they exist separately. In these accounts however no reserves have been so identified and they are therefore aggregated together within the general funds

**TOWN COUNCIL OF KIKUYU  
REVENUE ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2007  
CIVIC DEPARTMENT  
EXPENDITURE**

| CODE   | DETAIL                      | ACTUAL              | APPROVED            | ACTUAL              | VARIANCE          |
|--------|-----------------------------|---------------------|---------------------|---------------------|-------------------|
|        |                             | 2005/2006           | 2006/2007           | 2006/2007           | 2006/2007         |
|        |                             | KSHS                | KSHS                | KSHS                | KSHS              |
| C-021a | Chairman Allowance          | 483,000.00          | 504,000.00          | 504,000.00          | 0.00              |
| C-021b | Other members Allowance     | 2,245,000.00        | 2,484,000.00        | 2,497,000.00        | (13000.00)        |
|        | <b>Sub-total</b>            | <b>2,728,000.00</b> | <b>2,988,000.00</b> | <b>3,001,000.00</b> | <b>(13000.00)</b> |
| C-051  | Tour & Seminars             | 585,735.00          | 600,000.00          | 37,775.00           | 362225.00         |
| C-054  | Chairman Enter fund         | 59,650.00           | 150,000.00          | 4,600.00            | 145400.00         |
| C-053  | Chairmans Gown & Chair(FTC) | 4,840.00            | 50,000.00           | 1,400.00            | 48600.00          |
| C-052  | Councillors Office Rent     | 34,000.00           | 72,000.00           | 51,000.00           | 21000.00          |
|        | <b>Sub-total</b>            | <b>684,225.00</b>   | <b>872,000.00</b>   | <b>94,775.00</b>    | <b>577225.00</b>  |
|        |                             |                     |                     |                     |                   |
|        | <b>TOTAL EXPENDITURE</b>    | <b>3,412,225.00</b> | <b>3,860,000.00</b> | <b>3,205,775.00</b> | <b>554225.00</b>  |
|        |                             |                     |                     |                     |                   |



**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**TOWN CLERKS DEPT**  
**EXPENDITURE**

| CODE    | DETAILS                            | ACTUAL              | APPROVED             | ACTUAL               | VARIANCE              |
|---------|------------------------------------|---------------------|----------------------|----------------------|-----------------------|
|         |                                    | 2005/2006           | 2006-2007            | 2006-2007            | 2006-2007             |
|         |                                    | KSHS                | KSHS                 | KSHS                 | KSHS                  |
|         | <b>Personnel costs</b>             |                     |                      |                      |                       |
| 1A-001  | Salaries                           | 2,926,815.00        | 3,020,850.00         | 4,275,055.00         | (1,254,205.00)        |
| 1A-002  | House Allowance                    | 686,294.85          | 1,611,000.00         | 2,232,740.00         | (621,740.00)          |
| 1A-003  | Superfund                          | 1,580,500.00        | 695,858.00           | 977,339.45           | (291,481.45)          |
| 1A-004  | Leave Allowance                    | 67,413.80           | 84,624.00            | 238,689.40           | (154,065.40)          |
| 1A-005  | Dirty work Allowance               | 8,550.00            | 7,200.00             | 7,800.00             | (600.00)              |
| 1A-05B  | Special duty all                   | 135,863.50          | 0.00                 | 23,123.30            | (23,123.30)           |
|         | <b>Total personnel costs</b>       | <b>5,405,437.15</b> | <b>5,419,532.00</b>  | <b>7,754,747.15</b>  | <b>(2,335,215.15)</b> |
|         | <b>Operating costs</b>             |                     |                      |                      |                       |
| 1a-006  | Travelling allowances              | 345,651.00          | 320,000.00           | 485,128.00           | (165,128.00)          |
| 1a-007  | Training expenses                  | 77,060.00           | 100,000.00           | 893,392.00           | (793,392.00)          |
| 1a-007b | Seminars                           | 31,200.00           | 80,000.00            | 139,750.00           | (139,750.00)          |
| 1a-008  | Medical Expenses                   | 2,000.00            | 50,000.00            | 0.00                 | (50,000.00)           |
| 1a-009a | Printing & Stationery              | 437,440.40          | 220,000.00           | 775,592.00           | (555,192.00)          |
| 1a-009b | Telephone & Postage                | 537,440.40          | 550,000.00           | 504,765.65           | (45,234.35)           |
| 1a-010  | General Insurance                  | 0.00                | 1,000,000.00         | 790,254.00           | 209,146.00            |
| 1a-011  | Legal Expenses                     | 324,200.00          | 300,000.00           | 446,363.00           | (122,163.00)          |
| 1a-014  | Staff uniforms                     | 3,000.00            | 65,000.00            | 0.00                 | (65,000.00)           |
| 1a-017  | Electricity & Water                | 210,935.60          | 250,000.00           | 341,245.11           | (130,309.51)          |
| 1a-018a | Vehicle operation costs - Kam 828K | 186,316.00          | 245,000.00           | 197,470.00           | (58,684.00)           |
| 1a-019  | Advertisement Expenses             | 671,012.35          | 200,000.00           | 476,884.95           | (276,884.95)          |
| 1a-052  | Entertainment Expenses             | 109,717.00          | 235,000.00           | 215,423.00           | (19,577.00)           |
| 1a-031  | Algak & Algae                      | 120,400.00          | 180,000.00           | 252,200.00           | (131,800.00)          |
| 1a-035  | Kimsco expenses                    | 283,300.00          | 350,000.00           | 1,273,310.50         | (1,523,310.50)        |
| 1a-040b | State functions                    | 283,300.00          | 20,000.00            | 7,999.00             | 12,001.00             |
| 1a-041  | Africities expenses                | 18,243.00           | 450,000.00           | 90,500.00            | (359,500.00)          |
| 1a-040b | Compensation                       | 0.00                | 350,000.00           | 0.00                 | 350,000.00            |
|         | <b>Total operations costs</b>      | <b>3,641,215.75</b> | <b>4,615,000.00</b>  | <b>7,485,878.35</b>  | <b>(2,870,878.35)</b> |
|         | <b>mtse costs</b>                  |                     |                      |                      |                       |
| 1a-016b | mtse of pabx                       | 17,748.00           | 60,000.00            | 33,760.00            | 26,240.00             |
| 1a-016a | mtse of office equipment           | 66,464.00           | 75,000.00            | 70,070.00            | 4,930.00              |
| 1a-018b | mtse of vehicle - Kam 828K         | 13,081.00           | 8,000.00             | 74,080.00            | (66,080.00)           |
|         | <b>total mtse costs</b>            | <b>97,293.00</b>    | <b>143,000.00</b>    | <b>177,910.00</b>    | <b>(34,910.00)</b>    |
|         | <b>Capital expenditure</b>         |                     |                      |                      |                       |
| 1a-105  | Purchase of furniture              | 73,706.90           | 345,000.00           | 35,000.00            | 310,000.00            |
| 1a-365  | Computer & printers                | 428,000.00          | 0.00                 | 0.00                 | 0.00                  |
| 1a-16a  | Purchase Equipment                 | 0.00                | 90,000.00            | 0.00                 | 90,000.00             |
| 1a-105  | Consultancy                        | 0.00                | 800,000.00           | 0.00                 | 800,000.00            |
| 1a-016a | Purchase of photocopier            | 0.00                | 150,000.00           | 0.00                 | 150,000.00            |
|         | <b>Total capital costs</b>         | <b>501,706.90</b>   | <b>1,385,000.00</b>  | <b>35,000.00</b>     | <b>1,350,000.00</b>   |
|         | <b>TOTAL EXPENDITURE</b>           | <b>9,548,359.80</b> | <b>11,419,532.00</b> | <b>15,275,625.50</b> | <b>(3,856,093.50)</b> |

**TOWN COUNCIL OF KIKUYU**  
**L.A.T.F ACCOUNT**  
**FOR THE YEAR 30TH JUNE, 2007**  
**INCOME AND EXPENDITURE**

| CODE | DETAILS                         | ACTUAL               | APPROVED             | ACTUAL               | VARIANCE              |
|------|---------------------------------|----------------------|----------------------|----------------------|-----------------------|
|      |                                 | 2005/2006            | 2006/2007            | 2006/2007            | 2006/2007             |
|      |                                 | Kshs                 | Kshs                 | Kshs                 | Kshs                  |
|      | <b>INCOME</b>                   |                      |                      |                      |                       |
|      | Disbursement Cen. Govt.         | 20,088,649.00        | 32,846,787.00        | 32,846,787.00        | 0.00                  |
|      | <b>Total</b>                    | <b>20,088,649.00</b> | <b>32,846,787.00</b> | <b>32,846,787.00</b> | <b>0.00</b>           |
|      | <b>EXPENDITURE</b>              |                      |                      |                      |                       |
|      | <b>OPERATIONS</b>               |                      |                      |                      |                       |
| 105  | Consultancy                     | 0.00                 | 800,000.00           | 0.00                 | 800,000.00            |
|      | Bank Charges                    | 10,200.00            | 15,000.00            | 10,270.00            | 4,730.00              |
|      | <b>Sub-Total</b>                | <b>10,200.00</b>     | <b>815,000.00</b>    | <b>10,270.00</b>     | <b>804,730.00</b>     |
|      | <b>MAINTENANCE</b>              |                      |                      |                      |                       |
| 450  | Roads mtse                      | 1,893,944.00         | 9,338,660.00         | 5,251,464.00         | 4,087,196.00          |
| 910  | Reh.of water supply             | 967,840.00           | 1,280,000.00         | 1,504,928.00         | (224,928.00)          |
| 805  | Bus park const & rehabilitation | 483,692.30           | 750,000.00           | 0.00                 | 750,000.00            |
|      | Computerization                 | 0.00                 | 800,000.00           | 0.00                 | 800,000.00            |
| 610  | Garbage collection              | 287,000.00           | 0.00                 | 0.00                 | 0.00                  |
| 245  | Reh.of Health Centre            | 0.00                 | 650,000.00           | 957,931.00           | (307,931.00)          |
| 510  | Construction of Classrooms      | 0.00                 | 900,000.00           | 295,045.00           | 604,955.00            |
|      | Rehabilitation of markets       | 0.00                 | 600,000.00           | 0.00                 | 600,000.00            |
|      | Arrears                         | 962,051.80           | 0.00                 | 3,902,939.00         | (3,902,939.00)        |
|      | Rehabilitation of polytechnics  | 0.00                 | 156,000.00           | 925,222.00           | (769,222.00)          |
|      | Laptrust                        | 0.00                 | 0.00                 | 4,678,860.00         | (4,678,860.00)        |
|      | Insurance                       | 0.00                 | 0.00                 | 790,000.00           | (790,000.00)          |
|      | <b>Sub-total</b>                | <b>4,594,528.10</b>  | <b>14,474,660.00</b> | <b>18,306,389.00</b> | <b>(3,831,729.00)</b> |
|      | <b>TOTAL RECURRENT EXPENSE</b>  | <b>5,086,126.10</b>  | <b>15,289,660.00</b> | <b>18,316,659.00</b> | <b>(3,026,999.00)</b> |
|      | <b>SURPLUS</b>                  | <b>20,078,449.00</b> | <b>31,875,787.00</b> | <b>14,530,128.00</b> | <b>17,345,659.00</b>  |

**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**FINANCE DEPARTMENT**  
**EXPENDITURE**

| ODE     | DETAILS                            | ACTUAL               | APPROVED             | ACTUAL               | VARIANCE              |
|---------|------------------------------------|----------------------|----------------------|----------------------|-----------------------|
|         |                                    | 2005/2006            | 2006/2007            | 2006/2007            |                       |
|         |                                    | KSHS                 | KSHS                 | KSHS                 | KSHS                  |
|         | <b>PERSSONEL COSTS</b>             |                      |                      |                      |                       |
| 2a-01   | Salaries                           | 5,254,860.00         | 5,354,860.00         | 8,145,575.00         | (2790715.00)          |
| 2a-04   | House Allowance                    | 2,386,800.00         | 2,374,800.00         | 3,512,376.65         | (1,137,576.65)        |
| 2a-03   | Superfund                          | 1,156,060.55         | 1,115,448.00         | 1,680,259.95         | (564,811.95)          |
| 2a-05   | Leave Allowance                    | 126,007.80           | 154,739.00           | 385,471.00           | (230,732.00)          |
| 2a-03b  | Provident fund                     | 0.00                 | 44,001.00            | 44,001.00            | 0.00                  |
| 2a-03c  | NSSF                               | 0.00                 | 2,400.00             | 2,400.00             | 0.00                  |
| 2a-05a  | Dirty Work Allowance               | 0.00                 | 0.00                 | 0.00                 | 0.00                  |
| 2a-05b  | Special Duty Allowance             | 16,998.50            | 0.00                 | 23,147.00            | (23,147.00)           |
|         | <b>Total personnel costs</b>       | <b>8,940,726.85</b>  | <b>9,046,248.00</b>  | <b>13,793,230.60</b> | <b>(4,746,982.60)</b> |
|         | <b>OPERATIONS COSTS</b>            |                      |                      |                      |                       |
| 2a-006  | Travelling Allowance               | 363,175.00           | 300,000.00           | 468,740.00           | (168,740.00)          |
| 2a-007  | Training Allowance                 | 246,520.00           | 120,000.00           | 23,015.00            | 96,985.00             |
| 2a-008  | Semminars                          | 90,565.00            | 80,000.00            | 20,500.00            | 59,500.00             |
| 2a-008b | Medical Expenses                   | 0.00                 | 0.00                 | 200.00               | (200.00)              |
| 2a-009a | Printing and Stationery            | 237,544.60           | 210,000.00           | 376,971.40           | (166,971.40)          |
| 2a-017  | General Insurance                  | 0.00                 | 0.00                 | 0.00                 | 0.00                  |
| 2a-017b | Legal expenses                     | 0.00                 | 0.00                 | 58,600.00            | (58,600.00)           |
| 2a-017c | Staff uniforms                     | 0.00                 | 45,000.00            | 0.00                 | 45,000.00             |
| 2a-017a | Electricity & Water Expenses       | 0.00                 | 0.00                 | 20,000.00            | (20,000.00)           |
| 2a-01a  | Vehicle operating costs - Kam 431P | 240,179.00           | 270,000.00           | 131,685.00           | 138,315.00            |
| 2a-019  | Contingencies                      | 0.00                 | 150,000.00           | 0.00                 | 150,000.00            |
| 2a-105  | Consultancy                        | 297,500.00           | 0.00                 | 0.00                 | 0.00                  |
| 2a-020  | Welfare expenses                   | 25,000.00            | 100,000.00           | 0.00                 | 25,000.00             |
| 2a-023  | Revenue enforcement expenses       | 181,800.00           | 180,000.00           | 311,151.00           | (131,151.00)          |
| 2a-021  | Honorarium                         | 47,600.00            | 120,000.00           | 28,000.00            | 92,000.00             |
| 2a-040  | Nairobi Trade fare                 | 0.00                 | 0.00                 | 35,000.00            | (35,000.00)           |
| 2a-012  | Bank charges                       | 49,091.65            | 30,000.00            | 40,428.00            | (10,428.00)           |
|         | <b>Total Operations costs</b>      | <b>1,778,975.25</b>  | <b>1,605,000.00</b>  | <b>1,514,290.40</b>  | <b>90,709.60</b>      |
|         | <b>Mtse Costs</b>                  |                      |                      |                      |                       |
| 2a-016  | Mtse of Wangige Market             | 114,515.00           | 200,000.00           | 172,250.00           | 27,750.00             |
| 2a-016b | Mtse of Other Markets              | 143,050.00           | 100,000.00           | 9,720.00             | 90,280.00             |
| 2a-18b  | Mtse of vehicles - Kam 431P        | 517,897.00           | 120,000.00           | 60,600.00            | 59,400.00             |
| 2a-017b | Mtse of tools and equipments       | 0.00                 | 0.00                 | 10,000.00            | (10,000.00)           |
|         | <b>Total maintenance cost</b>      | <b>775,462.00</b>    | <b>420,000.00</b>    | <b>252,570.00</b>    | <b>167,430.00</b>     |
|         | <b>Total Expenditure</b>           | <b>11,495,164.10</b> | <b>11,071,248.00</b> | <b>15,560,091.00</b> | <b>(4,488,843.00)</b> |
| 2a-305  | Computerization                    | 0.00                 | 900,000.00           | 0.00                 | 900,000.00            |
|         | <b>Total capital</b>               | <b>0.00</b>          | <b>900,000.00</b>    | <b>0.00</b>          | <b>900,000.00</b>     |
|         | <b>DEBT REPAYMENT</b>              |                      |                      |                      |                       |
|         | Superannuation                     | 0.00                 | 7,203,123.00         | 0.00                 | 7,203,123.00          |

**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE, 2007**  
**TREASURER'S DEPARTMENT**  
**INCOME**

| CODE   | DETAILS                         | ACTUAL               | APPROVED             | ACTUAL               | VARIANCE            |
|--------|---------------------------------|----------------------|----------------------|----------------------|---------------------|
|        |                                 | 2005-06              | 2006/2007            | 2006/2007            | 2006/2007           |
|        |                                 | Kshs                 | Kshs                 | Kshs                 | Kshs                |
| 21A-01 | Barter market - Gitaru          | 600,700 00           | 580,000 00           | 665,260 00           | 85,260 00           |
| 21A-02 | Dagoretti                       | 1,095,325 00         | 1,120,000 00         | 1,215,975 00         | 95,975 00           |
| 21A-03 | Other markets                   | 339,750 00           | 710,000 00           | 1,042,540 00         | 332,540 00          |
| 44A    | Wangige Markets                 | 4,850,920 00         | 4,469,605 00         | 5,125,115 00         | 655,510 00          |
| C      | Plot Rent                       | 866,298 40           | 700,000 00           | 991,335 60           | 291,335 60          |
| 21E    | Sale of application forms       | 481,630 00           | 390,000 00           | 420,800 00           | 30,800 00           |
| 21D    | Rates                           | 980,652 00           | 1,480,000 00         | 1,021,400 00         | (458,600 00)        |
| 21F    | Sub-letting/division of tenants | 883,350 00           | 700,000 00           | 1,015,063 00         | 315,063 00          |
| 21G    | Produce inspection forms        | 0 00                 | 15,000 00            | 10,500 00            | (4,500 00)          |
| 21N    | Contribution in lieu of rates   | 0 00                 | 550,692 00           | 0 00                 | (550,692 00)        |
| 22E    | Private rental houses           | 0 00                 | 0 00                 | 0 00                 | 0 00                |
| 22P    | General penalties               | 279,063 00           | 280,000 00           | 697,088 00           | 417,088 00          |
| 45P-01 | Matatu/buspark-Kikuyu           | 2,322,450 00         | 1,750,000 00         | 3,022,950 00         | 1,272,950 00        |
| 45P-02 | Wangige                         | 1,576,210 00         | 1,000,000 00         | 0 00                 | (1,000,000 00)      |
| 45P-03 | Dagoretti                       | 716,000 00           | 550,000 00           | 347,840 00           | (202,160 00)        |
|        | Kinoo                           |                      | 0 00                 | 0 00                 | 0 00                |
|        | Wangige Mkt stalls rent         | 15,000 00            | 0 00                 | 0 00                 | 0 00                |
| 12     | Cheque Clearance                | 9,400 00             | 12,000 00            | 17,360 00            | 5,360 00            |
| 22N    | Rating on Govt. forest          | 0 00                 | 0 00                 | 0 00                 | 0 00                |
|        | Arrears -service charge         | 0 00                 | 0 00                 | 0 00                 | 0 00                |
|        | Bank interest F/D               | 15,251 70            | 18,000 00            | 0 00                 | (18,000 00)         |
| O12    | Bank interest                   | 21,284 30            | 0 00                 | 0 00                 | 0 00                |
|        | Refunds                         | 0 00                 | 0 00                 | 9,771 80             | 9,771 80            |
|        |                                 |                      |                      |                      |                     |
|        | <b>TOTAL</b>                    | <b>15,553,334.40</b> | <b>14,325,297.00</b> | <b>15,602,998.40</b> | <b>1,277,701.40</b> |



**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**SLAUGHTER SECTION**  
**INCOME**

| CODE | DETAILS                 | ACTUAL       | APPROVED     | ACTUAL       | Variance     |
|------|-------------------------|--------------|--------------|--------------|--------------|
|      |                         | 2005-06      | 2006/2007    | 2006/2007    | 2006/2007    |
|      |                         | Kshs         | Kshs         | Kshs         | Kshs         |
| 11A  | Slaughter Fees          | 4,778,279.00 | 4,586,500.00 | 4,832,898.00 | 246,398.00   |
| 12B  | Landing fees            | 1,580,613.00 | 1,640,080.00 | 1,514,802.00 | (125,278.00) |
| 13C  | Hides and skins         | 76,040.00    | 70,000.00    | 65,106.00    | (4,894.00)   |
| C    | Kikuyu Slaughter houses | 0.00         | 0.00         | 0.00         | 0.00         |
|      |                         |              |              |              |              |
|      |                         |              |              |              |              |
|      | TOTAL                   | 6,434,936.00 | 6,296,580.00 | 6,412,806.00 | 116,226.00   |
|      |                         |              |              |              |              |

**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**BUILDING DEPARTMENT**

| CODE    | DETAILS                      | ACTUAL              | APPROVED            | ACTUAL              | VARIANCE              |
|---------|------------------------------|---------------------|---------------------|---------------------|-----------------------|
|         |                              | 2005/2006           | 2006/2007           | 2006/2007           | 2006/2007             |
|         |                              | KSHS                | KSHS                | KSHS                | KSHS                  |
| 4b-01   | <b>PERSONNEL COSTS</b>       |                     |                     |                     |                       |
| 4b-03   | Salaries                     | 1,824,195 00        | 2,053,080 00        | 2,902,140 00        | (849,060 00)          |
| 4b-04   | House Allowance              | 875,400 00          | 974,400 00          | 552,187 00          | 422,213 00            |
| 4b-03   | Superfund                    | 411,395 80          | 454,257 00          | 1,104,000           | (649,743 00)          |
| 4b-05a  | Leave Allowance              | 44,193 20           | 59,889 00           | 119,736 80          | (159,847 80)          |
| 4b-05b  | Dirty Work Allowance         | 900 00              | 900 00              | 1 200 00            | (300 00)              |
| 4b-05c  | Special Duty Allowance       | 62,324.25           | 0 00                | 0 00                | 0 00                  |
|         | <b>TOTAL PERSONNEL COSTS</b> | <b>3,218,408.25</b> | <b>3,542,526.00</b> | <b>4,779,263.80</b> | <b>(1,236,737.80)</b> |
|         | <b>OPERATING COSTS</b>       |                     |                     |                     |                       |
| 4b-06   | Travelling expenses          | 96 463 00           | 120,000 00          | 45,125 00           | 74,875 00             |
| 4b-07   | Training expenses            | 89,567 00           | 75,000 00           | 0 00                | 75,000 00             |
| 4b-09   | Printing & Stationery        | 25,923 00           | 75,000 00           | 7,857 00            | 16,143 00             |
| 4b-014  | Staff uniforms               | 0 00                | 60,000.00           | 0 00                | 60,000 00             |
| 4b-018a | Vehicle Fuel                 | 373,205 00          | 1,080,000 00        | 241,018 00          | 838,982 00            |
| 4b-039a | Borehole electricity         | 1,875,884 90        | 200,000 00          | 486,725.35          | (286,725 35)          |
| 4b-019  | Survey Fee                   | 2,000 00            | 80,000 00           | 0.00                | 80 000 00             |
| 4b-01   | Lasdap Expenses              | 0 00                | 30,000.00           | 66 225 00           | 10 775 00             |
|         | <b>TOTAL OPERATING COSTS</b> | <b>2,464,042.90</b> | <b>1,770,000.00</b> | <b>897,950.35</b>   | <b>372 048.55</b>     |
|         | <b>MTSE COSTS</b>            |                     |                     |                     |                       |
| 4b-015  | Mtse of Building             | 27,850.00           | 110,000.00          | 60,089.40           | 49,910 60             |
| 4b-025  | Mtse of Tools & Equipments   | 10,404.00           | 55,000 00           | 24,760.00           | 30,240.00             |
| 4b-039b | Mtse of boreholes            | 173,538.30          | 50,000.00           | 0 00                | 50,000 00             |
| 4b-027  | Mtse of Kikuyu Town Roads    | 124,105 00          | 400,000 00          | 35,000 00           | 365,000 00            |
| 4b-039a | Mtse of Markets              | 0 00                | 0 00                | 600.00              | (600 00)              |
| 4b-053c | Mtse of Roads - Wards        | 348,894 00          | 1,500,000.00        | 1,211,166.40        | 288,833 60            |
| 4b-053e | Mtse of Bus park             | 134,710 00          | 200,000 00          | 6,750.00            | 193,250 00            |
|         | <b>Total Mtse cost</b>       | <b>819,501.30</b>   | <b>2,315,000.00</b> | <b>1,338,365.80</b> | <b>976,634.20</b>     |
|         | <b>TOTAL EXPENDITURE</b>     | <b>6,501,952.45</b> | <b>7,627,526.00</b> | <b>7,015,579.95</b> | <b>611,946.05</b>     |

**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**BUILDING/WORKS DEPARTMENT**  
**INCOME**

| CODE   | DETAILS                    | ACTUALS      | APPROVED     | ACTUAL       | Variance    |
|--------|----------------------------|--------------|--------------|--------------|-------------|
|        |                            | 2005-06      | 2006/2007    | 2006/2007    | 2006/2007   |
|        |                            | Kshs         | Kshs         | Kshs         | Kshs        |
| 22G    | Water charges              | 1,842,917 00 | 0 00         | 444,300 00   | 444,300 00  |
| 22-01  | Approval of building plans | 1,508,784 50 | 940,000.00   | 1,878,100 50 | 938,100 50  |
| 22j-02 | Survey fess                | 5,600 00     | 10,000 00    | 16,500.00    | 6,500 00    |
| 22f-02 | Change of user             | 383,500 00   | 400,000.00   | 443,580.00   | 43,580 00   |
| 22p-02 | Sale of physical plans     | 1,800 00     | 5,000 00     | 0 00         | (5 000 00   |
| 22j-03 | Stand premium              | 54,700 00    | 40,000 00    | 103,500 00   | 63,500 00   |
|        |                            |              |              |              |             |
|        |                            |              |              |              |             |
|        | TOTAL                      | 3797301.5    | 1,395,000.00 | 2,825,981 50 | 1,430 681.5 |
|        |                            |              |              |              |             |

**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**EDUCATION DEPARTMENT**  
**EXPENDITURE**

| CODE    | DETAILS                         | ACTUAL<br>2005/2006 | APPROVED<br>2006/2007 | ACTUAL<br>2006/2007  | VARIANCE<br>2006/2007 |
|---------|---------------------------------|---------------------|-----------------------|----------------------|-----------------------|
|         | PERSONNEL COSTS                 | KSHS                | KSHS                  | KSHS                 | KSHS                  |
| 3b-01   | Salaries                        | 4,062,600.00        | 3,984,620.00          | 6,187,065.00         | (2,202,445.00)        |
| 3b-03   | House Allowance                 | 1,581,000.00        | 1,489,000.00          | 2,263,327.50         | (774,327.50)          |
| 3b-04   | Superfund                       | 862,991.40          | 809,236.00            | 1,290,768.00         | (481,532.00)          |
| 3b-05   | Leave Allowance                 | 107,940.60          | 116,400.00            | 363,180.80           | (246,780.80)          |
| 3b-05b  | Dirty Work Allowance            | 1,350.00            | 900.00                | 1,200.00             | (300.00)              |
| 3b-05c  | Special Duty Allowance          | 0.00                | 0.00                  | 0.00                 | 0.00                  |
|         | <b>TOTAL PERSONNEL COSTS</b>    | <b>5,752,890.60</b> | <b>6,400,156.00</b>   | <b>10,105,541.30</b> | <b>(3,705,385.30)</b> |
|         | <b>OPERATING COSTS</b>          |                     |                       |                      |                       |
| 3b-06   | Travelling Allowances           | 600.00              | 20,000.00             | 39,100.00            | (19,100.00)           |
| 3b-07   | Training Expenses               | 20,000.00           | 20,000.00             | 0.00                 | 30,000.00             |
| 3b-08   | Printing & stationery           | 25,381.00           | 30,000.00             | 24,421.60            | 5,578.40              |
| 3b-014  | Staff uniforms                  | 0.00                | 12,000.00             | 0.00                 | 12,000.00             |
| 3b-019  | Feeding programmes              | 290,014.00          | 321,000.00            | 173,852.00           | 150,148.00            |
| 3b-012  | Teaching Aids                   | 0.00                | 80,000.00             | 87,833.00            | (7,833.00)            |
| 3b-017  | Outdoor Teaching Aids           | 0.00                | 45,000.00             | 0.00                 | 45,000.00             |
|         | <b>Total Operating costs</b>    | <b>336,995.00</b>   | <b>517,000.00</b>     | <b>325,366.60</b>    | <b>218,783.40</b>     |
|         | <b>Mtse Costs</b>               |                     |                       |                      |                       |
| 3b-016a | Mtse of buildings               | 37,720.00           | 250,000.00            | 0.00                 | 250,000.00            |
| 3b-016b | Mtse of Furnitures & Equipments | 5,490.00            | 30,000.00             | 0.00                 | 30,000.00             |
|         | <b>TOTAL MTSE COST</b>          | <b>43,210.00</b>    | <b>280,000.00</b>     | <b>0.00</b>          | <b>280,000.00</b>     |
|         | <b>TOTAL EXPENDITURE</b>        | <b>6,132,595.60</b> | <b>7,221,156.00</b>   | <b>10,430,747.90</b> | <b>(3,209,591.90)</b> |



**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**EDUCATION DEPARTMENT**  
**INCOME**

| CODE  | DETAILS                         | ACTUALS             | APPROVED            | ACTUAL              | VARIANCE            |
|-------|---------------------------------|---------------------|---------------------|---------------------|---------------------|
|       |                                 | 2005-06             | 2006/2007           | 2006/2007           | 2006/2007           |
|       |                                 | Kshs                | Kshs                | Kshs                | Kshs                |
| 8F    | Model Nursery School            | 339,190 00          | 337,000 00          | 339,400 00          | 2,400 00            |
| 9F    | Ordinary Nursery School         | 634,400 00          | 720,000 00          | 693,750 00          | (26,250 00)         |
| 19    | Feeding Programme               | 236,220 00          | 324,000 00          | 212,490 00          | (111,510 00)        |
| 21-02 | Private Institution application | 0 00                | 0 00                | 0 00                | 0 00                |
| 0E-02 | Registration of schools         | 41,000 00           | 24,000 00           | 10,300 00           | (13,700 00)         |
| 0F    | Thogoto Academy                 | 0 00                | 0 00                | 0 00                | 0 00                |
|       |                                 |                     |                     |                     |                     |
|       |                                 |                     |                     |                     |                     |
|       | <b>TOTAL KSHS</b>               | <b>1,250,810.00</b> | <b>1,405,000.00</b> | <b>1,255,840.00</b> | <b>(149,160.00)</b> |

**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR 2006/2007**  
**HOUSING & SOCIAL SERVICES**  
**EXPENDITURE**

| CODE                   | DETAILS                      | ACTUAL              | APPROVED            | ACTUAL              | VARIANCE            |
|------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|
|                        |                              | 2005/2006           | 2006/2007           | 2006/2007           | 2006/2007           |
|                        |                              | KSHS                | KSHS                | KSHS                | KSHS                |
| <b>PERSONNEL COSTS</b> |                              |                     |                     |                     |                     |
| 6a-01                  | Salaries                     | 600,480.00          | 629,400.00          | 975,660.00          | (346,260.00)        |
| 6a-04                  | House Allowance              | 225,000.00          | 231,500.00          | 333,000.00          | (101,500.00)        |
| 6a-03                  | Superfund                    | 125,515.10          | 144,000.00          | 196,299.00          | (52,299.00)         |
| 6a-05b                 | Special Duty Allowance       | 2,500.00            | 0.00                | 0.00                | 0.00                |
| 05                     | Leave Allowance              | 11,827.80           | 21,000.00           | 46,579.00           | (25,579.00)         |
|                        | <b>TOTAL PERSONNEL COSTS</b> | <b>955,322.90</b>   | <b>1,025,900.00</b> | <b>1,551,538.00</b> | <b>(525,638.00)</b> |
| <b>OPERATION COSTS</b> |                              |                     |                     |                     |                     |
| 6a-06                  | Transport Expenses           | 10,000.00           | 0.00                | 0.00                | 0.00                |
| 6a-07b                 | Seminars                     | 500,000.00          | 60,000.00           | 50,000.00           | 20,000.00           |
| 6a-08                  | Sports                       | 0.00                | 500,000.00          | 0.00                | 500,000.00          |
| 6a-09a                 | Bursaries                    | 50,000.00           | 1,000,000.00        | 0.00                | 1,000,000.00        |
| 6a-09b                 | Relief of distress           | 0.00                | 300,000.00          | 0.00                | 300,000.00          |
| 6a-10                  | Grant to Homes               | 0.00                | 120,000.00          | 0.00                | 120,000.00          |
| 6a-13                  | Poverty all. & HIV/AIDS      | 0.00                | 300,000.00          | 0.00                | 300,000.00          |
|                        | <b>TOTAL OPERATION COSTS</b> | <b>560,000.00</b>   | <b>2,280,000.00</b> | <b>30,000.00</b>    | <b>2,250,000.00</b> |
|                        | <b>TOTAL EXPENDITURE</b>     | <b>1,525,322.90</b> | <b>3,305,900.00</b> | <b>1,581,538.00</b> | <b>1,724,362.00</b> |

**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**HOUSING AND SOCIAL SERVICES DEPARTMENT**  
**INCOME**

| CODE   | DETAILS               | ACTUAL     | APPROVED   | ACTUAL     | Variance    |
|--------|-----------------------|------------|------------|------------|-------------|
|        |                       | 2005-06    | 2006/2007  | 2006/2007  | 2006/2007   |
|        |                       | Kshs       | Kshs       | Kshs       | Kshs        |
| 22F-01 | Kikuyu staff houses   | 108,400.00 | 72,000 00  | 81,500 00  | 9,500 00    |
| 22f-02 | Chura Houses          | 51,550 00  | 36,000 00  | 6,700 00   | (29,300 00) |
| 21E-04 | Application forms     | 0 00       | 7 500 00   | 3,120.00   | (4,380 00)  |
| 21E-05 | Registration of clubs | 117,600 00 | 45,000 00  | 324,080 00 | 279,080 00  |
| 21E-06 | Renewal fees          | 39,000 00  | 30,000 00  | 134,000 00 | 104,000 00  |
|        |                       |            |            |            |             |
|        |                       |            |            |            |             |
|        |                       |            |            |            |             |
|        |                       | 318,550.00 | 183,500.00 | 540,700.00 | 352,900.00  |
|        |                       |            |            |            |             |

**TOWN COUNCIL OF KIKUYU**  
**REVENUE ACCOUNT**  
**FOR THE YEAR 2006/2007**  
**ENVIRONMENT DEPT**  
**EXPENDITURE**

|          |                                   | ACTUAL              | APPROVED            | ACTUAL              | VARIANCE          |
|----------|-----------------------------------|---------------------|---------------------|---------------------|-------------------|
| CODE     | DETAILS                           | 2005/2006           | 2006/2007           | 2006/2007           | 2006/2007         |
|          |                                   | KSHS                | KSHS                | KSHS                | KSHS              |
| 5.00E-43 | Planting of trees                 | 30,000 00           | 120,000 00          | 55,000 00           | 65,000 00         |
| 5E-43    | Mtse of Parks                     | 90,000 00           | 60,000 00           | 2 400 00            | 51,600 00         |
| 5E-44    | Garbage collection                | 203 045 60          | 1 000,000.00        | 932,620 00          | 67,380 00         |
| 5E-44B   | Abatement of effluent - Dagoretti | 66,700 00           | 0 00                | 0 00                | 0 00              |
| 5E-46A   | Dagoretti Toilets                 | 23,245 00           | 35 000 00           | 28,695 00           | 6,305.00          |
| 5E-46B   | Wangige Toilets                   | 26 320.00           | 50,000 00           | 33,100 00           | 16,900 00         |
| 5E-46C   | Other Toilets                     | 28,210 00           | 100,000 00          | 84,145 00           | 15,855 00         |
| 5E-10A   | Vehicle Oper. Cost(fuel)          | 31,465 00           | 200 000 00          | 77 375 00           | 122 625 00        |
| 5 00E-25 | Mtse of Cementry                  | 0 00                | 300 000 00          | 30,210 00           | 269 790 00        |
| 5 00E-49 | Building of receptacles           | 60,360 00           | 100,000 00          | 0 00                | 100 000 00        |
| 5 00E-48 | Mtse of Tractor (KAB 1950)        | 54,600 00           | 120,000 00          | 171,537 30          | 51,537 30         |
| 5 00E-42 | Conservancy Expenses              | 2,353,064.00        | 1,500,000 00        | 2,025 260 00        | (625,260 00)      |
| 5 00E-25 | Tools & Equipments                | 19 250.00           | 45,000 00           | 30,220 00           | 14,700 00         |
|          | <b>TOTAL</b>                      | <b>3,530,259.60</b> | <b>3,530,000.00</b> | <b>3,478,572.30</b> | <b>100,427.30</b> |
|          |                                   |                     |                     |                     |                   |



**TOWN COUNCIL OF KIKUYU  
REVENUE ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2007  
ENVIRONMENT SECTION  
INCOME**

| CODE | DETAILS          | ACTUAL<br>2005/2006<br>Kshs | APPROVED<br>2006/2007<br>Kshs | ACTUAL<br>2006/2007<br>Kshs | Variance<br>2006/2007<br>Kshs |
|------|------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|
| 22B  | Conservancy fees | 467,685.00                  | 490,000.00                    | 560,500.00                  | 70,500.00                     |
| 25C  | Cementary fees   | 5,000.00                    | 60,000.00                     | 3,000.00                    | (57,000.00)                   |
| 26E  | Exhauser service | 33,000.00                   | 50,000.00                     | 30,000.00                   | (20,000.00)                   |
|      |                  |                             |                               |                             |                               |
|      |                  |                             |                               |                             |                               |
|      | <b>TOTAL</b>     | <b>505,685.00</b>           | <b>600,000.00</b>             | <b>593,500.00</b>           | <b>(6,500.00)</b>             |

**TOWN COUNCIL OF KIKUYU**  
**L.A.T.F ACCOUNT**  
**FOR THE YEAR ENDED 30TH JUNE 2007**  
**DEBT REPAYMENT**

| DEBT REPAYMENT |                           | ACTUAL              | APPROVED            | ACTUAL              | VARIANCE           |
|----------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
|                |                           | 2005/2006           | 2006/2007           | 2006/2007           | 2006/2007          |
| CODE           | DETAILS                   | KSHS                | KSHS                | KSHS                | KSHS               |
| 1              | N H C                     | 0                   | 0                   | 0 00                | 0 00               |
| 3              | Superannuation fund       | 4,676,358 50        | 6,500,000 00        | 6,590,000.00        | (90,000 00)        |
| 27             | Electricity (debt)        | 0 00                | 0.00                | 0 00                | 0 00               |
| 3              | NSSF                      | 0 00                | 0 00                | 0 00                | 0 00               |
| 12             | Legal fees due            | 0 00                | 0 00                | 0 00                | 0 00               |
|                | <b>Sub-Total</b>          | <b>4,676,358.50</b> | <b>6,500,000.00</b> | <b>6,590,000.00</b> | <b>(90,000.00)</b> |
|                | <b>CAPITAL</b>            |                     |                     |                     |                    |
| 260            | Kikuyu market             | 0 00                | 0 00                | 0 00                | 0 00               |
| 105            | Purchase of computer      | 0 00                | 0 00                | 0 00                | 0 00               |
|                | Purchase of Motor Vehicle | 0 00                | 0 00                | 0 00                | 0 00               |
|                | <b>Sub-Total</b>          | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0 00</b>        |
|                | <b>TOTAL</b>              | <b>4,676,358.50</b> | <b>6,500,000.00</b> | <b>6,590,000.00</b> | <b>(90,000.00)</b> |