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**ABSTRACTS OF  
ACCOUNTS  
30<sup>TH</sup> JUNE 2004**

# TOWN COUNCIL OF TAVETA



## ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED

30<sup>TH</sup> JUNE 2004

REVISED BY:

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**TOWN COUNCIL OF TAVETA**  
**ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004**

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**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR  
ENDED 30<sup>TH</sup> JUNE 2004**

**TREASURER'S REPORT**

**1.1 INTRODUCTION**

I have the pleasure of presenting the final accounts for Taveta Town Council for the period ended 30<sup>th</sup> June 2004.

The accounts have been prepared using the simplified accounting systems (SAS) for local authorities developed by the ministry of Local Government under the Kenya Local Government reform programme.

The Taveta Town Council has twelve (12) operational or responsibility centers.

These are:-

- (i) Clerks Department
- (ii) Treasurer's Department
- (iii) Civic Department
- (iv) Markets Department
- (v) Rental Housing Department
- (vi) Cess Department
- (vii) Bus Stop Department
- (viii) Conservancy Services Department
- (ix) Slaughter House Department
- (x) Community Deve. and Social Halls
- (xi) Works Department
- (xii) LATF

**1.2 RESPONSIBILITY CENTRES ACCOUNT STATEMENTS**

Each individual responsibility center financial performance is given separately. These performance statements of receipts and expenditure are in Kenya Shillings, which are compared to the approved budget for the year.

The detailed performance statement for 2003/2004 is analyzed in a summary Recurrent Account to give a clear picture of the operations of the Authority for the year.

**THE FOLLOWING ARE WORTHY NOTING**

**Revenue Items**

General rate fund receipts decrease to KShs.13,684,734.4 from KShs.14,748,683.3 in the previous year which is 12% decrease.

Receipts from land taxes contributed 20% of the corporate receipts.

Licenses contributed 25% of the total corporate receipts.

Cess with 54% to the corporate receipts.

**Expenditure Items**

The ratio of expenditure on personnel, operations and maintenance was 53:38:8 of the total expenditure.

**1.3 OVERALL AUTHORITY PERFORMANCE**

The authority recorded GRF income amounting to **KShs.13,684,474.4** whilst GRF expenditure amounted to **KShs.15,814,572.4**. This resulted to a deficit of **KShs. 2,129,838.30**.

Treasurer's department had the highest income of all the responsibility centers of **KShs.13,446,084.4** made up of **KShs.4,274,527.4** from recurrent account and **KShs.9,186,314.00** from revenue account.

LATF income for this year was **KShs.8,166,184** while previous year was **KShs.6,476,918.75**. The LATF expenditure amounted to **KShs.2,699,661** resulting to net surplus of **KShs.5,466,523**.

**1.4 BALANCE SHEET**

Whereas other financial statements are based on a receipt and expenditure convention, Balance Sheet is based on a converted receipt (or income) and expenditure basis by the introduction of debtors and creditors outstanding.

**1.5 INCOME VARIANCES**

**(a) Land Taxes**

This comprises of land rates and rent contributing to 20% of corporate receipts as opposed to 17% achieved last year. This was due to improved revenue collection methods.

**(b) Cesses**


This comprises of all cesses and contributed 54% of the total corporate income.

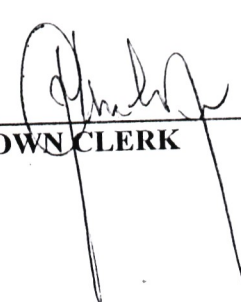
**(c) Licenses**

Total collection on this particular source of income was 25% same as previous year.

**1.6 EXPENDITURE VARIANCE**

Total GRF expenditure reduced by **KShs.1,536,904.4** to **KShs.15,814,572.7** compared to expenditure of **KShs.17,351,477.10** last year, which is 9.7% decrease in maintenance expenditure from **Kshs 1,437,974.53** last year to **Kshs.776,974** this year

Signed  Dated 9/5/2006  
TOWN TREASURER

Signed  Dated 19/4/06  
TOWN CLERK

**TAVETA TOWN COUNCIL  
ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
BALANCE SHEET AS AT 30TH JUNE 2004**

		30.6.2004	30.6.2003
	<u>Notes</u>	<u>KShs</u>	<u>KShs</u>
<b><u>Fixed Assets</u></b>			
Land & Buildings		12,526,288.55	11,085,607.45
Motor Vehicles		3,010,166.00	3 010 166.00
Furniture & Fittings		64,675.00	64,675.00
Office Equipment		885,340.50	885,340.50
Equipment & Tools		22,045.00	31,237.00
<b>Total Fixed Assets</b>	1.3.7	<b>16,517,707.05</b>	<b>15,077,025.95</b>
<b><u>Current Assets</u></b>			
Cash & Bank Balances	1.3.8	4,829,750.60	4,846,108.25
Debtors & Prepayments	1.3.9	16,030,506.65	17,011,864.65
<b>Total Current Assets</b>		<b>20,860,257.25</b>	<b>21,957,972.90</b>
<b><u>Current Liabilities</u></b>			
Creditors & Accruals	1.4.0	1,920,930.70	2,542,452.00
<b>Total Current Liabilities</b>		<b>1,920,930.70</b>	<b>2,542,452.00</b>
<b><u>Net Current Assets</u></b>		<b>18,939,326.55</b>	<b>19,415,520.90</b>
<b><u>Total Net Assets</u></b>		<b>35,457,033.60</b>	<b>34,492,546.50</b>
<b><u>Represented By</u></b>			
Authority Equity	1.6.1.	1,507,474.90	14,515,191.40
General Reserve Fund	1.6.2	20,702,434.20	17,385,779.35
		<b>35,775,908.55</b>	<b>31,900,970.75</b>

Signed .....  
TOWN CLERK

DATE ..... 2006

Signed .....  
TOWN TREASURER

DATE ..... 2006

TAVETA TOWN COUNCIL  
 ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
SUMMARY RECURRENT ACCOUNT DEPARTMENTALLY

	PERSONNEL		OPERATIONS		MAINT.		TOTAL EXPENDITURE		TOTAL RECEIPTS		SURPLUS/ (DEFICIT)		LEVEL OF SELF FINANC.	
	KSHS		KSHS		KSHS		KSHS		KSHS		KSHS		KSHS	
<u>DEPARTMENTS</u>														
Clerk's Department	1,464,702.60		1,620,187.25		254,585.00		3,339,474.85		-			(333,947,850)		(5,018,622.60)
Treasurer's Department	2,530,719.00		1,034,311.45		115,130.00		3,680,160.45		4,274,527.40			594,367.00	116%	(3,389,601.05)
Civic/Councillor's Department	-		2,124,617.15		-		2,124,617.15		-			(2,124,617.15)		(2,351,994.20)
Markets Department	1,516,007.50		146,107.25		57,617.50		1,719,732.25		3,421,930.00			1,702,197.75	199%	1,823,044.20
Slaughter House Department	91,684.80		83,337.35		20,781.00		195,803.15		379,054.00			183,250.85	193%	230,014.85
Bus Stop Department	205,080.00		1,130.00		4,535.00		210,745.00		354,185.00			143,440.00	168%	(2,335.70)
Cesses	881,830.60		271,103.05		-		1,152,933.65		5,031,145.00			3,878,211.40	436%	(838,684.10)
Works Department	410,386.60		186,769.45		22,374.00		619,530.05		10,840.00			(608,690.05)		(777,245.70)
Conservancy Department	1,131,270.10		411,973.05		125,384.00		1,668,627.15		-			(1,668,627.15)		(1,727,350.00)
Community & Social Hall Dept.	748,383.80		209,683.05		67,822.00		1,025,888.85		28,300.00			(997,588.95)		(704,353.10)
Rental Housing	-		28,352.10		48,708.00		77,060.10		184,753.00			107,692.50		-
Guest House	-		-		-		-		-			-		-
Local Authority Transfer Fund	-		739,247.00		2,840,356.00		3,579,603.00		8,166,184.00			5,466,523.00		-
Capital Projects LATF	<u>8,980,065.00</u>		<u>6,856,818.15</u>		<u>3,557,292.50</u>		<u>19,394,175.65</u>		<u>21,850,918.40</u>			<u>3,336,684.70</u>		<u>(12,740,389.40)</u>

CORPORATE RECEIPTS (TREASURERS DEPT.)

Land Taxes	1,866,791.25	1,755,355.60
Cesses	4,991,010.00	5,576,417.00
Licences (SBP)	2,292,340.00	2,805,823.00
<b>TOTAL CORPORATE RECEIPTS</b>	<b>9,154,141.25</b>	<b>10,137,595.60</b>

Total GRE Receipts	<b>21,940,187.15</b>	<b>14,748,683.30</b>
Not Surplus (Deficit for the year	3,336,684.60	(2,602,793.80)

<b>FUND BALANCE B/F</b>	<b>(2,602,793.80)</b>
<b>FUND BALANCE C/F</b>	<b>733,890.80</b>

**TAVETA TOWN COUNCIL**  
**ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004**  
**SUMMARY OF REVENUE ACCOUNT - GRF**

<b>SUBJECTIVE HEAD</b>	<b>2003-2004</b>	<b>2003-2004</b>	<b>2002-2003</b>
<b>CORPORATE RECEIPTS</b>	<b>ACTUAL</b>	<b>APPROVED</b>	<b>ACTUAL</b>
	<b><u>KShs</u></b>	<b><u>KShs</u></b>	<b><u>KShs</u></b>
<b><u>LAND TAXES</u></b>			
Plot Rent	107,700.00	396,750.00	48,060.00
Land Rent	-	-	-
House Rent	201,253.00	360,600.00	10,000.00
Property Rates	1,625,009.50	2,366,318.00	1,680,475.60
Royalties	8,480.00	42,046.00	16,820.00
<b>Total Land Taxes</b>	<b>1,942,442.50</b>	<b>3,165,714.00</b>	<b>1,755,355.60</b>
<b><u>CESSSES</u></b>			
Hides & Skins Cess	9,635.00	11,580.00	18,030.00
Fruits & Vegetables Cess	3,922,490.00	4,702,625.00	3,860,029.00
Maize Cess	875,445.00	2,076,731.00	1,470,118.00
Cotton Cess	53,455.00	401,773.00	228,240.00
Sisal Cess	-	-	-
Timber Cess	139,620.00	500,000.00	-
Cattle Cess	-	-	-
<b>Total Cess</b>	<b>5,000,645.00</b>	<b>7,692,709.00</b>	<b>5,576,417.00</b>
<b><u>LICENCES</u></b>			
Single Business Permits	2,293,340.00	2,600,000.00	2,805,823.00
<b>TOTAL CORPORATE RECEIPTS</b>	<b>9,266,927.50</b>	<b>13,517,823.00</b>	<b>10,137,595.60</b>
<b>TOTAL SERVICE RECEIPTS</b>	<b>10,894,725.65</b>	<b>13,491,669.00</b>	<b>4,611,087.70</b>
<b>TOTAL RECEIPTS</b>	<b>20,161,653.15</b>	<b>27,009,492.00</b>	<b>14,748,683.30</b>



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**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
TREASURER'S DEPARTMENT - CODE 1C**

**MISSION STATEMENT**

- A- To provide financial advice to the councillors, clerk and other service officers for the efficient operation of the council.
- B- To establish and operate sound financial systems for the council.
- C To ensure financial transactions are properly recorded and internal controls are adhered to
- D To collect all revenues properly due to the council
- E T prepare upto date accounts and other financial management reports as the law requires.

<b>CODE</b>	<b>SUBJECTIVE HEAD</b>	<b>2003/2004. ACTUAL KShs</b>	<b>2003/2004. APPROVED KShs</b>	<b>2002/2003. ACTUAL KShs</b>
	<b>SERVICE RECEIPTS</b>			
IC-703	Plot Rents	107,700.00	396,750.00	16,500.00
IC-707(a)	Rent of TVT Eating House	16,500.00	30,000.00	10,000.00
IC-720	Renewal of trade application fees-			
IC-742(a)	Property Rates	1,616,101.00	2,287,098.00	1,648,816.60
IC-742(b)	Land Graduated Rates	8,908.50	39,220.00	8,908.50
IC-742(c)	Interest in Property Rates		40,000.00	
IC-751	Administrative charges	5,406.00	10,500.00	10,465.00
IC-782	Royalties from common Minerals	8,480.00	42,046.00	16,700.00
IC-784	Miscellaneous Income	218,090.90	467,982.00	233,491.70
IC-191	Single Business Permit	2,293,340.00	400,000.00	2,010,273.00
	<b>Total Receipts</b>	<b>4,274,526.40</b>	<b>3,713,596.00</b>	<b>3,955,154.80</b>
	<b>EXPENDITURE</b>			
	<b>PERSONNEL</b>			
IC-001	Salaries	1,355,520.00	1,708,980.00	1,264,366.00
IC-002	Wages		26,400.00	11,535.00
IC-003	NSSF Council's Contribution	24,000.00		23,767.00
IC-003(a)	NSSF Council's Contr.(Casual)		236,367.00	64,230.00
IC-004	PF Council's Contribution	176,945.00		55,192.50
IC-005	K.L.G.S Fund	92,940.00		716,150.00
IC-012	House allowance	723,360.00	891,000.00	89,378.20
IC-013	Other staff allowances	81,030.20	15,000.00	41,076.00
IC-015	Leave Allowances	39,753.80	47,958.00	
IC-018	Medical Allowances		40,000.00	
IC-016	Training & courses	37,170.00		2,265,700.70
IC	<b>Total Personnel</b>	<b>2,530,719.00</b>	<b>2,965,705.00</b>	
	<b>OPERATIONS</b>			
IC-007	Revenue collection expenses	4,700.00	10,000.00	12,825.50
IC-014	Travelling & Subsistence	458,697.80	160,000.00	487,073.40
IC-031	Printing & Stationery	335,757.00	100,000.00	186,601.90
IC-032	Postage & Telephone	46,775.20	50,000.00	89,195.20
IC-033	Money Insurance	16,320.00	12,000.00	9,500.00
IC-033(a)	Fidelity Insurance	10,300.00	15,100.00	5,500.00
IC-035	Bank Charges	25,089.50	60,000.00	24,535.70
IC-037	Uniform & Clothing	1,711.65	6,000.00	1,467.70
IC-043	Runnung of TVT Eating Hse	8,691.90	22,000.00	22,040.40
IC-040	Contingences	22,574.60	60,000.00	21,797.20
IC-052	Petrol oil & Tyres	103,693.80	170,000.00	149,740.00
IC-073	Refund of Revenue			
	<b>Total Operations</b>	<b>1,034,311.45</b>	<b>665,100.00</b>	<b>1,010,277.00</b>
	<b>MAINTENANCE</b>			
IC-044	Furniture & Fittings	5,935.00	50,000.00	34,210.00
IC-051	Vehicle Spares & Repaires	109,195.00	100,000.00	68,137.50
	<b>Total Maintenance</b>	<b>115,130.00</b>	<b>150,000.00</b>	<b>102,347.50</b>
	<b>TOTAL EXPENDITURE</b>	<b>3,680,160.45</b>	<b>3,780,805.00</b>	<b>3,378,325.20</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>594,365.95</b>	<b>(32,891.00)</b>	<b>576,829.60</b>

**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
CLERKS DEPARTMENT - CODE 1B**

**MISSION STATEMENT**

- A- To provide advice to elected councilors in the policy management of the council.  
B- To provide leadership to the paid staff of the council ensuring smooth operations, effective personnel administration and take legality of actions.

CODE	SUBJECTIVE HEAD	2003/2004.	2003/2004.	2002/2003.
		ACTUAL	APPROVED	ACTUAL
		KShs	KShs	KShs
<b>SERVICE RECEIPTS</b>				
1B-719	Court prosecution fees	-	500 00	-
1B-721	Sale of Council minutes	-	100 00	-
	<b>Total Receipts</b>	-	<b>600.00</b>	-
<b>EXPENDITURE</b>				
<b>PERSONNEL</b>				
1B-001	Salaries	969,920.00	1,423,200 00	967,013.00
1B-002	Wages	-	-	56,190 60
1B-003	NSSF Council's Contribution	15,400.00	16,692 00	17,551 00
1B-004	PF Council's Contribution	101,297.00	138,609 00	50,230.00
1B-005	K.L.G.S Fund	91,632.00	201,771.00	42,658 50
1B-012	House allowance	189,400.00	834,000 00	588,256.00
1B-013	Other staff allowances	56,080.80	20,000 00	64,803.15
1B-015	Leave Allowances	26,712.80	37,605 00	31,123.55
1B-018	Medical Allowances	-	500.00	200 00
1B-033(a)	Workmens Compensation	11,200.00	180,000 00	23,500.00
1B-016	Training & courses	3,060.00	50,000 00	-
1B	<b>Total Personnel</b>	<b>1,464,702.60</b>	<b>2,902,377.00</b>	<b>1,841,525.80</b>
<b>OPERATIONS</b>				
1B-014	Travelling & Subsistence	419,937.00	200,000.00	358,023 80
1B-026	ALGAK Subscription	33,500 00	25,000 00	5,000.00
1B-027	ALGAE Subscription	-	1,920.00	5,000.00
1B-031	Printing & Stationery	430,393.20	100,000 00	182,914.00
1B-032	Postage & Telephone	81,844.05	50,000 00	190,797.10
1B-033(b)	Insurance-Public Liability	81,743.00	24,200 00	-
1B-033©	Fire Insurance	8,709.10	12,000.00	-
1B-036(a)	Legal fees-Prosecution	32,000.00	30,000.00	86,200.00
1B-036(b)	Legal fees-Advocates	196,500.00	100,000 00	440,559 40
1B-037	Uniform & Clothing	2,398.30	22,000.00	8,806.10
1B-040	Contingences	24,637.60	15,000.00	50,968.50
1B-052	Petrol oil & Tyres	207,135.00	200,000.00	137,675.00
1B-053	Vehicle Insurance & Licences	15,410.00	150,000.00	28,060.00
1B-072	Bursaries	-	-	4,000.00
1B-081	Entertainment	27,580 00	30,000.00	10,972.00
1B-082	Funeral Expenses	10,000.00	15,000 00	25,200.00
1B-085	State Function expenses	48,400 00	10,000.00	-
	<b>Total Operations</b>	<b>1,620,187.25</b>	<b>985,120.00</b>	<b>1,534,175.90</b>
<b>MAINTENANCE</b>				
1B-044	Furniture & Fittings	254,585.00	350,000 00	36,000.00
1B-061	Equipment, Tools, Material	-	-	-
	<b>Total Maintenance</b>	<b>254,585.00</b>	<b>350,000.00</b>	<b>36,000.00</b>
	<b>TOTAL EXPENDITURE</b>	<b>3,339,474.85</b>	<b>4,237,497.00</b>	<b>3,411,701.70</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>(3,339,474.85)</b>	<b>(4,236,897.00)</b>	<b>(3,411,701.70)</b>

**TAVETA TOWN COUNCIL  
ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
CIVIC DEPARTMENT - CODE 1D**

**MISSION STATEMENT**

A- To facilitate the representation of the public's view to ensure that policies of the Council's are in accordance with the inspiration of the public.

<u>CODE</u>	<u>SUBJECTIVE HEAD</u>	<u>2003/2004.</u> <u>ACTUAL</u> <u>KShs</u>	<u>2003/2004.</u> <u>APPROVED</u> <u>KShs</u>	<u>2002/2003.</u> <u>ACTUAL</u> <u>KShs</u>
	<b>SERVICE RECEIPTS</b>			
	Service Receipts	-	-	-
	<b>Total Receipts</b>	-	-	-
	<b>EXPENDITURE</b>			
	<b>PERSONNEL</b>			
	Expenditure	-	-	-
	<b>Total Personnel</b>	-	-	-
	<b>OPERATIONS</b>			
1D-021	Chairman & V.C Allowance	360,000.00	360,000.00	272,066.60
1D-022	Councilors Allowance	1,020,000.00	1,020,000.00	662,533.40
1D-011	Gratuity Reserve Fund	68,602.15	70,280.00	105,775.20
1D-025	Other Councilor's Allow.	299,950.00	162,000.00	268,892.10
1D-026	Chairman & V.C Tr.Allow.	-	240,000.00	6,000.00
1D-029	Grants & Donations	347,565.00	30,000.00	483,865.10
1D-028	Councilors Travelling&subs.	34,500.00	350,000.00	36,604.80
1D-027	Councilors Entertainment	4,000.00	50,000.00	-
1D-023	Seminars	-	50,000.00	-
	<b>Total Operations</b>	<b>2,134,617.15</b>	<b>2,332,280.00</b>	<b>1,835,737.20</b>
	<b>MAINTENANCE</b>			
	Vehicle Spare and Repare	-	-	-
	<b>Total Maintenance</b>	-	-	-
	<b>TOTAL EXPENDITURE</b>	<b>2,134,617.15</b>	<b>2,332,280.00</b>	<b>1,835,737.20</b>
	<b>NET SURPLUS (DEFICIT)</b>	<b>(2,134,617.15)</b>	<b>(2,332,280.00)</b>	<b>(1,835,737.20)</b>

**TAVETA TOWN  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
MARKETS DEPARTMENT - 6A & 6B**

**MISSION STATEMENT**

- A- To provide market for local traders to undertake their business.  
B- To generate revenues for the local council.

<b>CODE</b>	<b>SUBJECTIVE HEAD SERVICE RECEIPTS</b>	<b>2003/2004. ACTUAL KShs</b>	<b>2003/2004. APPROVED KShs</b>	<b>2002/2003. ACTUAL KShs</b>
6A-705(a)	Mkt Space - TVT	151,230.00	306,728.00	207,650.00
6B-705(a)	Mkt Space Chumvini	-	3,726.00	-
6A-719	Mkt Fees - TVT	3,124,167.00	3,840,000.00	3,095,601.00
6B-719	Mkt Fees - Chumvini	145,933.00	202,986.00	166,350.00
6A-720	Plot Application Fees TVT	-	-	600.00
6B-720	Plot Application Fees Chumvini	-	-	-
6A-720(a)	Kiosk Application Fees-TVT	-	-	1,000.00
6A-720(b)	Kiosk Allotment Fees-TVT	600.00	-	6,590.00
6B-720	Plot Allotment Fees	-	8,195.00	-
6C-719	Mkt.Fees-Mukuyuni	-	-	-
	<b>Total Receipts</b>	<b>3,421,930.00</b>	<b>4,353,440.00</b>	<b>3,477,791.00</b>
	<b>EXPENDITURE</b>			
	<b>PERSONNEL</b>			
6A/B-001	Salaries	799,280.00	842,880.00	1,189,020.90
6A/B-002	Casual Wages	-	-	10,547.45
6A/B-003	NSSF Council's Contribution	36,400.00	41,926.00	46,606.00
6A/B-004	PF Council's Contribution	144,678.00	199,332.00	66,848.00
6A/B-012	House Allowance	461,000.00	486,000.00	61,600.00
6A/B-013	Other Staff Allowance	55,206.40	60,000.00	-
6A/B-015	Leave Allowances	19,443.10	20,926.00	22,870.20
	<b>Total Personnel</b>	<b>1,516,007.50</b>	<b>1,651,064.00</b>	<b>1,397,492.55</b>
	<b>OPERATIONS</b>			
6A/B-014	Travelling & Subsistence	13,052.00	15,994.00	6,480.00
6A/B-032	Postage, Tele. & Advert.	13,842.35	40,992.00	55,297.05
6A/B-037	Uniforms & Clothing	7,883.10	67,000.00	33,294.85
6A/B-040	Contingencies	13,292.00	16,000.00	32,231.75
6A/B-043	Water & Electricity	98,037.80	87,255.00	94,556.80
	<b>Total Operations</b>	<b>146,107.25</b>	<b>227,241.00</b>	<b>221,860.45</b>

TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
MARKETS DEPARTMENT -CONTD. 6A & 6B

	2003/2004. ACTUAL KShs	2003/2004. APPROVED KShs	2002/2003. ACTUAL KShs
<b>MAINTENANCE</b>			52,914.00
A-01 Improvements-TVT Mkt	50,307.50	53,992.00	52,914.00
B-041 Improvements-Chumvini	7,310.00	20,000.00	
Total Maintenance	57,617.50	73,992.00	105,828.00
<b>TOTAL EXPENDITURE</b>	1,719,732.25	1,952,297.00	1,725,181.00
<b>NET SURPLUS (DEFICIT)</b>	1,702,197.75	2,401,143.00	1,752,610.00

**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
RENTAL HOUSING DEPARTMENT - CODE 9A**

<u>CODE</u>	<u>SUBJECTIVE HEAD</u>	<u>2003/2004.</u> <u>ACTUAL</u> <u>KShs</u>	<u>2003/2004.</u> <u>APPROVED</u> <u>KShs</u>	<u>2002/2003.</u> <u>ACTUAL</u> <u>KShs</u>
	<b><u>SERVICE RECEIPTS</u></b>			
9A-701	House Rents	184,753.00	340,800.00	160,800.00
9A-752	Int. on Investments	-	19,800.00	-
	<b>Total Receipts</b>	<b>184,753.00</b>	<b>360,600.00</b>	<b>160,800.00</b>
	<b><u>EXPENDITURE</u></b>			
	<b><u>PERSONNEL</u></b>			
	<b><u>OPERATIONS</u></b>			
9A-031	Printing & Stationery	-	400.00	200.00
9A-033(c)	Fire Insurance Building	16,873.40	58,000.00	15,542.00
9A-035	Bank Charges	-	5,000.00	-
9A-043	Electricity & Water	11,478.00	30,000.00	1,815.00
	<b>Total Operations</b>	<b>28,351.40</b>	<b>93,400.00</b>	<b>17,557.00</b>
	<b><u>MAINTENANCE</u></b>			
9A-041	Repair and maintenance	48,707.00	60,000.00	20,728.00
9A-042	Upkeep of grounds and fencing	-	-	-
	<b>Total Maintenance</b>	<b>48,707.00</b>	<b>60,000.00</b>	<b>20,728.00</b>
	<b>TOTAL EXPENDITURE</b>	<b>77,058.40</b>	<b>153,400.00</b>	<b>38,285.00</b>
	<b>NET SURPLUS (DEFICIT)</b>	<b>107,694.60</b>	<b>207,200.00</b>	<b>122,515.00</b>

**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
CESSES - CODE 18**

**MISSION STATEMENT**

A- To collect cess for the Council from Agricultural produce and animal skins.

	<b>2003/2004. ACTUAL KShs</b>	<b>2003/2004. APPROVED KShs</b>	<b>2002/2003. ACTUAL KShs</b>
<b><u>SUBJECTIVE HEAD</u></b>			
<b><u>SERVICE RECEIPTS</u></b>			
18-B	9,635.00	11,580.00	18,030.00
18-E	3,922,490.00	4,702,625.00	3,860,029.00
18-M	875,445.00	2,076,731.00	1,470,118.00
18-1	53,455.00	401,773.00	228,240.00
18-K	30,500.00	719,690.00	-
18-J	139,620.00	500,000.00	-
18-714	-	-	-
<b>TOTAL Receipts</b>	<b>5,031,145.00</b>	<b>8,412,399.00</b>	<b>5,576,417.00</b>
<b><u>EXPENDITURE</u></b>			
<b><u>PERSONNEL</u></b>			
18-001	476,800.00	464,880.00	453,120.00
18-002	15,640.00	-	16,200.00
18-003	16,800.00	16,344.00	16,369.00
18-004	85,456.25	107,532.00	33,057.00
18-012	252,000.00	252,000.00	252,000.00
	13,200.00	-	-
	20,750.00	54,000.00	27,500.00
18-013	8,415.60	13,942.00	3,438.00
18-015	-	-	-
<b>Total Personnel</b>	<b>889,061.85</b>	<b>908,698.00</b>	<b>801,684.00</b>
<b><u>OPERATIONS</u></b>			
18-014	45,560.00	30,000.00	77,698.60
18-007	213,551.00	50,000.00	129,344.80
18-037	1,992.05	26,000.00	17,104.80
18-064	-	5,000.00	-
18-081	10,000.00	10,000.00	5,850.00
<b>Total Operations</b>	<b>271,103.05</b>	<b>121,000.00</b>	<b>229,998.20</b>
<b><u>MAINTENANCE</u></b>			
<b>Total Maintenance</b>	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>1,160,164.90</b>	<b>1,029,698.00</b>	<b>1,031,682.20</b>
<b>NET SURPLUS(DEFICIT)</b>	<b>3,870,980.10</b>	<b>7,382,701.00</b>	<b>4,544,734.80</b>

**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
BUS STOP DEPARTMENT - CODE 14B**

**MISSION STATEMENT**

A- To provide humble parking for vehicles while loading and off-loading.

<u>CODE</u>	<u>SUBJECTIVE HEAD</u>	<u>2003/2004.</u> <u>ACTUAL</u> <u>KShs</u>	<u>2003/2004.</u> <u>APPROVED</u> <u>KShs</u>	<u>2002/2003.</u> <u>ACTUAL</u> <u>KShs</u>
	<b><u>SERVICE RECEIPTS</u></b>			
14B-719(e)	Omnibus Parking Fee	354,185.00	261,830.00	309,135.00
14B-719(t)	Vehicle in Transit Fee	-	524,000.00	-
	<b>Total Receipts</b>	<b>354,185.00</b>	<b>785,830.00</b>	<b>309,135.00</b>
	<b><u>EXPENDITURE</u></b>			
	<b><u>PERSONNEL</u></b>			
14B-001	Staff Salaries	115,200.00	115,200.00	111,860.00
14B-002	Wages	-	-	-
14B-003	NSSF Council's Contribution	4,800.00	4,800.00	4,753.00
14B-004	P.F Council's Contribution	20,808.00	26,280.00	8,136.00
14B-012	House Allowances	60,000.00	60,000.00	60,000.00
14B-013	Other Staff Allowances	4,800.00	3,455.00	8,800.00
14B-015	Leave Allowances	-	-	6,459.80
	<b>Total Personnel</b>	<b>205,608.00</b>	<b>209,735.00</b>	<b>200,008.80</b>
	<b><u>OPERATIONS</u></b>			
14B-037	Uniforms & Clothing	1,130.00	10,000.00	5,380.00
	<b>Total Operations</b>	<b>1,130.00</b>	<b>10,000.00</b>	<b>5,380.00</b>
	<b><u>MAINTENANCE</u></b>			
14B-081	Development of Bus Stop	4,535.00	350,000.00	-
	<b>Total Maintenance</b>	<b>4,535.00</b>	<b>350,000.00</b>	<b>-</b>
	<b>TOTAL EXPENDITURE</b>	<b>211,273.00</b>	<b>569,735.00</b>	<b>205,388.80</b>
	<b>NET SURPLUS(DEFICIT)</b>	<b>142,912.00</b>	<b>216,095.00</b>	<b>103,746.20</b>



**FAVETA TOWN COUNCIL**  
**ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004**  
**CONSERVANCY DEPARTMENT - 13A**

<u>CODE</u>	<u>SUBJECTIVE HEAD</u>	<u>2003/2004.</u> <u>ACTUAL</u> <u>KShs</u>	<u>2003/2004.</u> <u>APPROVED</u> <u>KShs</u>	<u>2002-2003</u> <u>ACTUAL</u> <u>KShs</u>
	<b><u>SERVICE RECEIPTS</u></b>			
	Service Receipts	-	-	-
	<b>Total Receipts</b>	-	-	-
	<b><u>EXPENDITURE</u></b>			
	<b><u>PERSONNEL</u></b>			
13A-001	Staff Salaries	552,000.00	520,860.00	566,820.00
13A-002	Wages	600.00	-	145,889.35
13A-003	NSSF Council's Contribution	31,200.00	14,400.00	28,944.00
13A-004	P.F Council's Contribution	102,287.00	119,529.00	37,210.00
13A-012	House Allowance	390,000.00	276,000.00	412,600.00
13A-013	Other Staff Allowance	40,301.10	-	48,651.00
13A-015	Leave Allowance	14,882.00	16,548.00	15,794.55
	<b>Total Personnel</b>	<b>1,131,270.10</b>	<b>947,337.00</b>	<b>1,255,908.90</b>
	<b><u>OPERATIONS</u></b>			
13A-014	Travelling & Subsistence	1,823.00	5,000.00	3,555.00
13A-037	Clothing & Uniforms	12,094.45	50,000.00	70,296.05
13A-040	Contingencies	16,379.60	15,000.00	3,505.00
13A-043	Cleansing Services	261,116.00	272,000.00	52,041.00
13A-052	Petrol, Oil & Tyres	120,560.00	120,000.00	111,390.00
13A-053	License & Ins. - Tractor/Trailor	-	6,000.00	7,500.00
	<b>Total Operations</b>	<b>411,973.05</b>	<b>468,000.00</b>	<b>288,287.05</b>
	<b><u>MAINTENANCE</u></b>			
13A-051	Spares & Repairs - Tractor	114,825.00	100,000.00	59,515.00
13A-061	Equipments, Tools & Materials	10,559.00	15,000.00	13,953.00
	<b>Total Maintenance</b>	<b>125,384.00</b>	<b>115,000.00</b>	<b>73,468.00</b>
	<b>TOTAL EXPENDITURE</b>	<b>1,668,627.15</b>	<b>1,530,337.00</b>	<b>1,617,663.95</b>
	<b>NET SURPLUS(DEFICIT)</b>	<b>(1,668,627.15)</b>	<b>(1,530,337.00)</b>	<b>(1,617,663.95)</b>

**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
SLAUGHTER HOUSE DEPARTMENT**

**MISSION STATEMENT**

A- To provide facility for slaughtering animals.

	2003/2004. ACTUAL KShs	2003/2004. APPROVED KShs	2002/2003. ACTUAL KShs
<b>SUBJECTIVE HEAD</b>			
<b>SERVICE RECEIPTS</b>			
7A-719 Slaughter House Fees	261,190.00	335,006.00	296,980.00
7A-719(a) Auction Fees Chumvini	18,936.00	20,320.00	15,400.00
7A-719(b) Auction Fees TVT	98,928.00	118,553.00	108,500.00
<b>Total Receipts</b>	<b>379,054.00</b>	<b>473,879.00</b>	<b>420,880.00</b>
<b>EXPENDITURE</b>			
<b>PERSONNEL</b>			
7A-001 Staff Salaries	48,960.00	48,960.00	47,280.00
7A-002 Wages	-	-	-
7A-003 NSSF Council Contr.	2,400.00	2,400.00	2,059.00
7A-004 PF Council contr.	8,856.00	11,844.00	7,723.00
7A-012 House Allowance	30,000.00	30,000.00	30,000.00
7A-013 Other Staff Allowance	-	900.00	-
7A-015 Leave Allowance	1,468.80	1,468.00	1,058.40
<b>Total Personnel</b>	<b>91,684.80</b>	<b>95,572.00</b>	<b>83,120.40</b>
<b>OPERATIONS</b>			
7A-037 Uniforms & Clothing	461.65	2,000.00	2,626.50
7A-040 Contingences	16,350.70	12,000.00	10,701.25
7A-043 Water & Electricity	66,525.00	14,100.00	22,155.00
<b>Total Operations</b>	<b>83,337.35</b>	<b>28,100.00</b>	<b>35,482.75</b>
<b>MAINTENANCE</b>			
7A-044 Repair-Auction ring/s House	18,616.00	60,000.00	62,140.00
7A-061 Equip, Tools & Materials	2,165.00	5,000.00	10,183.00
<b>Total Maintenance</b>	<b>20,781.00</b>	<b>65,000.00</b>	<b>72,323.00</b>
<b>TOTAL EXPENDITURE</b>	<b>195,803.15</b>	<b>188,672.00</b>	<b>190,526.15</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>183,250.85</b>	<b>285,207.00</b>	<b>229,953.85</b>

**TAVETA TOWN COUNCIL  
ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
COMMUNITY DEVELOPMENT & SOCIAL HALLS CODE 2A-2C**

	2003/2004. ACTUAL KShs	2003/2004. APPROVED KShs	2002/2003. ACTUAL KShs
<b>SUBJECTIVE HEAD</b>			
<b>CODE SERVICE RECEIPTS</b>			
2A-731	9,900.00	48,300.00	55,200.00
2C-731(a)	18,400.00	20,010.00	17,130.00
<b>Total Receipts</b>	<b>28,300.00</b>	<b>68,310.00</b>	<b>72,330.00</b>
<b>EXPENDITURE</b>			
<b>PERSONNEL</b>			
2A-001	386,400.00	520,860.00	372,615.00
2A-002	-	-	-
2A-003	9,600.00	14,100.00	9,600.00
2A-004	75,141.00	119,529.00	27,395.00
2A-012	186,000.00	276,000.00	186,100.00
2A-013	8,064.00	-	10,950.00
2A-015	7,986.60	15,725.00	11,165.40
2A-018	3,517.20	-	-
2A-016	1,930.00	20,000.00	15,000.00
<b>Total Personnel</b>	<b>678,638.80</b>	<b>966,214.00</b>	<b>632,825.40</b>
<b>OPERATIONS</b>			
2A-014	71,675.00	30,000.00	56,335.00
2A-017	-	6,000.00	-
2A-031	1,500.00	16,000.00	-
2A-032	24,198.15	43,400.00	23,626.95
2A-052	38,975.00	22,800.00	19,140.00
2A-072	-	24,000.00	-
2A-072(a)	-	-	-
2A-072(ii)	-	13,000.00	5,225.00
2A-072(iii)	-	16,000.00	1,848.00
2A-072(b)	-	60,000.00	4,310.00
2A-072©	-	-	-
2A-072d	-	-	-
A-	29,220.60	20,000.00	22,133.50
2C-040(a)	44,114.40	25,000.00	23,615.10
<b>Total Operations</b>	<b>209,683.15</b>	<b>276,200.00</b>	<b>156,233.55</b>

<u>SUBJECTIVE HEAD</u>	<u>1</u>	<u>2004/2005.</u>	<u>2003/2004.</u>
<u>SERVICE RECEIPTS</u>	<u>ACTUAL</u>	<u>APPROVED</u>	<u>ACTUAL</u>
	<u>KShs</u>	<u>KShs</u>	<u>KShs</u>
<b>MAINTENANCE</b>			
044 Furn. & Fitt(Social Hall)	15,610.00	10,000.00	7,525.00
2A-051 Repairs-Motor Bike	1,570.00	50,000.00	20,850.00
2B-044 Equipment & Fitting (Athletics)	-	10,000.00	-
2C-044 Equip & Fitting (Social,Danida)	650.00	10,000.00	6,785.00
2C-044(a) Equip,Furn.Fitt(Danida G. Hse)	49,992.00	5,000.00	1,680.00
<b>Total Maintenance</b>	<b>67,822.00</b>	<b>85,000.00</b>	<b>36,840.00</b>
<b>TOTAL EXPENDITURE</b>	<b>956,143.95</b>	<b>1,327,414.00</b>	<b>825,898.95</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>(927,843.95)</b>	<b>(1,259,104.00)</b>	<b>(753,568.95)</b>

**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED JUNE 2004  
WORKS DEPARTMENT - CODE 1E**

**MISSION STATEMENT**

A- To ensure Buildings coming up in the town are in conformity to the Council's regulations and it's By-Laws.

CODE	SUBJECTIVE HEAD	ACTUAL KShs	APPROVED KShs	ACTUAL KShs
	<b>SERVICE RECEIPTS</b>			
E-721	Sales of Plans	6,100.00	10,925.00	450.00
721(a)	Plan Approval Fees	4,740.00	5,405.00	4,260.00
	<b>Total Receipts</b>	<b>10,840.00</b>	<b>16,330.00</b>	<b>4,710.00</b>
	<b>EXPENDITURE</b>			
	<b>PERSONNEL</b>			
3-001	Staff Salaries	232,020.00	437,040.00	223,510.00
3-003	NSSF Council's Contribution	7,200.00	11,544.00	6,810.00
3-004	PF Council's Contribution	42,912.00	103,356.00	10,387.00
3-012	House Allowance	120,000.00	252,000.00	120,500.00
3-013	Other Staff Allowances	1,294.00	-	-
3-015	Leave Allowance	6,960.60	12,434.00	4,949.40
3-018	Medical Expenses	-	-	-
	<b>Total Personnel</b>	<b>410,386.60</b>	<b>816,374.00</b>	<b>372,156.40</b>
	<b>OPERATIONS</b>			
3-014	Travelling & Subsistence	139,314.20	50,000.00	35,920.00
3-016	Training & Courses	-	3,000.00	-
3-031	Printing, Stationery & Advert	8,841.00	2,000.00	6,325.00
3-032	Postage & Tele	24,197.95	20,000.00	69,588.90
3-037	Uniforms & Clothing	1,298.30	5,000.00	5,425.50
3-040	Town Planning Fees	1,568.00	6,000.00	10,430.05
3-052	Petrol & Oils	11,550.00	-	1,725.00
	<b>Total Operations</b>	<b>186,769.45</b>	<b>86,000.00</b>	<b>179,414.45</b>
	<b>MAINTENANCE</b>			
3-044	Furniture & Fittings	1,851.00	5,000.00	33,870.00
3-041	Maint. & Renovations Build.	450.00	20,000.00	135,679.15
3-087	Electrical wiring of buiding	-	-	-
	<b>Capital Outlay</b>			
41(a)	Extension of Offices	20,073.00	2,000,000.00	189,441.50
	<b>Total Maintenance</b>	<b>22,374.00</b>	<b>2,025,000.00</b>	<b>358,990.65</b>
	<b>TOTAL EXPENDITURE</b>	<b>619,530.05</b>	<b>2,927,374.00</b>	<b>860,561.50</b>
	<b>NET SURPLUS (DEFICIT)</b>	<b>(608,690.05)</b>	<b>(2,911,044.00)</b>	<b>(855,851.50)</b>

**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
LATF REVENUE ACCOUNTS - CODE 17L**

<u>CODE</u>	<u>SUBJECTIVE HEAD</u>	<u>2003/2004. ACTUAL KShs</u>	<u>2003/2004. APPROVED KShs</u>	<u>2002/2003. ACTUAL KShs</u>
<b><u>SERVICE RECEIPTS</u></b>				
17L-761(a)	LATF Service A/C	4,890,017.00	4,890,017.00	3,994,517.00
17L-76(b)	LATF Performance	3,260,011.00	3,260,011.00	2,663,011.00
17L-752	Interest on Bank	16,156.00	-	27,616.00
	<b>Total Receipts</b>	<b>8,166,184.00</b>	<b>8,150,028.00</b>	<b>6,685,144.00</b>
 <b><u>OPERATIONS</u></b>				
17L-035	Bank Charges	-	-	215,000.00
17L-088	Preparation of REP	43,863.00	150,000.00	180,000.00
17L-089	Preparation of Abstracts of Account	224,000.00	150,000.00	185,000.00
17L-092	Preparation of LASDAP	77,284.00	150,000.00	-
17L-090	Debt Resolution	-	900,028.00	-
17L-104	Bursaries	394,100.00	500,000.00	-
	<b>Total Operations</b>	<b>739,247.00</b>	<b>1,850,028.00</b>	<b>530,000.00</b>
 <b><u>MAINTENANCE</u></b>				
17L-083	Main. of Access Rds.	154,594.00	675,000.00	60,000.00
17L-084	Main. of Township Rds	473,914.00	45,000.00	147,000.00
	<b>Total Maintenance</b>	<b>628,508.00</b>	<b>1,125,000.00</b>	<b>207,000.00</b>
 <b><u>CAPITAL PROJECTS</u></b>				
17L-082	Const. of Rental Hse	-	-	3,391,689.00
17L-085	Bus Park Dvpt	-	-	-
71L-086	Purchase of Land	-	1,000,000.00	-
17L-091	Purchase of Comp.	-	400,000.00	-
17L-093	Const. of Townhall	-	-	-
17L-094	Fin. asst. to S.H.Grps	-	-	-
17L-095	Water Projects	227,700.00	-	120,000.00
17L-097	Markets Dvpt	90,858.00	-	100,000.00
17L/098	Nursery schools	60,000.00	-	57,000.00
17L/099	HealthActivities	214,753.00	75,000.00	240,393.00
17L/100	Rehabilitation of cattle dip	112,322.00	100,000.00	100,000.00
17L/101	Assi. to pry.shc.	431,215.00	525,000.00	140,965.00
17L/102	Development and planing	950,000.00	950,000.00	-
17L/103	rural electrification	125,000.00	125,000.00	-
	<b>TOTAL</b>	<b>2,211,848.00</b>	<b>5,175,000.00</b>	<b>4,150,047.00</b>

DEBT RESOLUTION

	2003-2004 ACTUAL <u>KSHS</u>	2003-2004 APPROVED <u>KSHS</u>	2002-2004 ACTUAL <u>KSHS</u>
<u>EXPENDITURE</u>			
NSSF			261,285.20
L.A.Provident	1,142,326.95	900,028.00	573,776.00
L.A.Superfund	23,679.80	-	192,242.85
<b>Total Debt Resolution</b>	<b>11,660,075.00</b>	<b>900,028.00</b>	<b>1,027,304.05</b>
<b>Total Expenditure</b>	<b>5,497,066.00</b>	<b>8,150,028.00</b>	<b>5,728,768.05</b>
<b>NET SURPLUS/DEFICIT</b>	<b>3,316,654.85</b>	<b>-</b>	<b>748,150.70</b>
<b>SURPLUS B/F</b>	<b>3,017,578.50</b>	<b>-</b>	<b>2,269,427.80</b>
<b>SURPLUS C/F</b>	<b>3,017,578.50</b>	<b>-</b>	<b>3,017,578.50</b>

**TAVETA TOWN COUNCIL**  
**ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004**  
**INCOME & EXPENDITURE SUMMARY ACCOUNTS**

<b><u>SUBJECTIVE HEAD</u></b> <b><u>INCOME</u></b>	<b>2003-2004</b> <b>ACTUAL</b> <b><u>KShs</u></b>	<b>2003-2004</b> <b>APPROVED</b> <b><u>KShs</u></b>	<b>2002-2003</b> <b>ACTUAL</b> <b><u>KShs</u></b>
Court Prosecution Fees	-	500.00	-
Sale of Counsel Minutes	-	100.00	-
Plot Rents	107,700.00	396,750.00	48,060.00
Rent - TVT Eating House	16,500.00	30,000.00	10,000.00
Property Rates	1,616,101.00	2,827,098.00	1,680,475.60
Land Graduated Rates	8,908.50	39,220.00	-
Interest in Property Rates	-	40,000.00	-
Administration Charges	5,406.00	10,500.00	-
Royalties - Common Minerals	8,480.00	42,046.00	6,820.00
Miscellaneous Income	218,091.90	467,982.00	233,491.70
Single Business Permits	2,293,340.00	2,600,000.00	2,805,823.00
Market Space - TVT	151,230.00	306,728.00	251,800.00
Market Space - Chumvini	-	3,726.00	-
Market Fees - TVT	3,124,187.00	3,840,000.00	3,095,651.00
Market Fees - Chumvini	145,933.00	202,986.00	166,350.00
Plot Application Fees - TVT	-	-	-
Plot Application - Chumvini	-	-	600.00
Kiosk Application - TVT	600.00	-	600.00
Plot Allotment - Chumvini	-	-	600.00
Renewal of Trade Appli.Fee	-	-	6,590.00
Market fees-Mkuyuni	261,190.00	335,006.00	296,980.00
Slaughter House Fees	18,936.00	20,320.00	15,400.00
Auction Fees - Chumvini	98,928.00	118,553.00	108,500.00
Action Fees-TVT	354,185.00	360,000.00	309,085.00
Ominibus Parking Fees	-	-	-
Vehicle in Transit Fees	9,635.00	11,580.00	9,635.00
Hides & Skins Cess	3,922,490.00	4,702,625.00	3,860,029.00
Fruits and Vegetables	875,445.00	2,076,731.00	1,470,118.00
Maize Cess	53,458.00	401,773.00	228,240.00
Cotton Cess	139,620.00	500,000.00	-
Timber Cess	-	-	-
Sisal Cess	-	-	-
Cattle Cess	-	10,925.00	450.00
Sale of Plans	6,100.00	5,405.00	450.00
Plan Approval Fees	4,740.00	48,300.00	52,950.00
Hire of Social Hall (TVT)	9,900.00	20,010.00	19,380.00
Hire of Comm. Hall (Danida)	18,400.00	460,800.00	48,000.00
House Rents	304,753.00	19,800.00	-
Interest on Investments	-	-	-
<b>TOTAL GRF RECEIPTS</b>	<b>13,774,257.40</b>	<b>19,899,464.00</b>	<b>18,648,568.30</b>
<b>TOTAL LATF INCOME</b>	<b>8,166,184.00</b>	<b>8,150,028.00</b>	<b>6,476,918.75</b>
<b>GRAND TOTAL INCOME</b>	<b>21,940,441.40</b>	<b>28,049,492.00</b>	<b>25,125,487.05</b>



**TAVETA TOWN COUNCIL  
ABSTRACTS OF ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2004  
INCOME & EXPENDITURE SUMMARY ACCOUNTS**

<b><u>SUBJECTIVE HEAD</u></b>	<b>2003-2004</b>	<b>2003-2004</b>	<b>2002-2003</b>
<b><u>EXPENDITURE</u></b>	<b>ACTUAL</b>	<b>APPROVED</b>	<b>ACTUAL</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
<b><u>PERSONNEL</u></b>			6,914,626.30
Staff Salaries	4,936,100.00	6,082,820.00	638,174.15
Casual Wages	16,240.00	-	241,008.15
NSSF Council's Contribution	147,800.00	148,906.00	389,090.00
P.F Council's Contribution	750,891.00	1,002,378.00	23,500.00
Workmen's Compensation	11,200.00	180,000.00	559,454.30
House Allowance	2,411,760.00	3,387,000.00	194,425.90
Other Staff Allowances	267,526.50	153,355.00	145,170.10
## Leave Allowances	125,353.30	100,606.00	161,365.00
Training & Courses	125,105.00	113,000.00	200.00
Medical Expenses	3,517.20	500.00	-
K.L.G.S Fund	184,572.00	201,771.00	-
<b>Total Personnel</b>	<b>9,627,140.00</b>	<b>9,868,612.00</b>	<b>9,267,013.90</b>
<b><u>OPERATIONS</u></b>			119,842.30
Staff Electricity & Water	11,478.70	30,000.00	1,269,820.50
Travelling & Subsistence	1,150,059.00	490,994.00	51,466.00
ALGAK Subscriptions	33,500.00	25,000.00	5,000.00
ALGAE Subscriptions	-	1,920.00	399,462.85
Printing & Stationery	776,491.20	218,400.00	523,125.70
Postage & Telephone	190,857.70	201,392.00	9,500.00
Money Insurance	16,320.00	12,000.00	-
Insurance - Public Liability	81,743.00	24,200.00	27,700.00
Fire Insurance Building	25,582.40	70,000.00	3,500.00
Bank Charges	28,089.50	65,000.00	146,200.00
Legal Fees - Prosecution	32,000.00	30,000.00	380,561.40
Legal Fees - Advocates	196,500.00	100,000.00	188,177.50
Uniforms & Clothing	28,969.50	188,000.00	5,500.00
Fidelity Insurance	10,300.00	15,100.00	109,840.25
Contingencies	93,234.60	118,000.00	22,040.40
TVT Eating House Expenses	8,691.90	22,000.00	429,775.00
Petrol, Oils & Tyres	481,913.80	512,800.00	28,060.00
Vehicle Insurance & Licences	15,410.00	156,000.00	142,168.00
Revenue Colleciton Expenses	218,251.00	60,000.00	14,972.00
Entertainment Expenses	27,580.00	30,000.00	55,200.00
Funeral Expenses	10,000.00	10,000.00	-
State Functions	48,400.00	10,000.00	-
Cleansing Services	261,116.00	10,000.00	68,100.00
Bursaries	-	-	-
Car & Cycle Allowances	-	-	-
Electricity & Water - Danida	44,114.40	25,000.00	26,615.10
Show Expenses	10,000.00	10,000.00	-

**SUBJECTIVE HEAD**  
**EXPENDITURE**  
**OPERATIONS CONTD.**

	2003-2004 ACTUAL KShs	2003-2004 APPROVED KShs	2002-2003 ACTUAL KShs
Grants to Scouts & Guides	-	-	-
Chairman & V.C. Allowances	360,000.00	360,000.00	348,163.60
Councillor's Allowances	1,020,000.00	1,020,000.00	7,030,747.30
Gratuity Reserve Fund	-	70,280.00	-
Other Councillor's Allowances	68,602.15	162,000.00	92,035.50
Chairman & V.C. Tr. Allowances	295,450.00	240,000.00	574,560.70
Grants & Donations	-	30,000.00	14,000.00
Councillor's Tr. Allowances	342,065.00	350,000.00	707,988.30
Councillor's Entertainment	34,500.00	50,000.00	36,604.80
Seminars	4,000.00	50,000.00	-
Water & Electricity Markets / slaug.	164,582.90	101,355.00	-
Support to aids related programme	-	-	1,848.00
Seminars - Member/Teachers	-	13,000.00	-
Teaching Aids	-	16,000.00	-
Seminars, Women & Youth	1,568.00	60,000.00	4,310.00
Town Planning	-	6,000.00	14,330.05
Lic. & Ins. Tractor/Tractor	-	6,000.00	7,500.00
Electricity & Water - Social Hall	29,220.00	20,000.00	22,133.50
<b>Total Operations</b>	<b>6,117,571.25</b>	<b>5,190,212.00</b>	<b>6,636,032.65</b>
<b><u>MAINTENANCE</u></b>			
Repairs & Maintenance	48,708.00	60,000.00	15,720.00
Equip & Furn. Social Hall	15,610.00	10,000.00	9,810.00
Repairs & Motorbikes	1,570.00	50,000.00	20,850.00
Improvement - TVT Market	50,307.50	53,992.00	52,914.00
Improvement - Chumvini Markets	7,310.00	20,000.00	17,710.00
Repairs - Auction Ring	18,616.00	60,000.00	62,140.00
Equip. Tools & Materials	12,724.00	105,000.00	24,166.00
Development of Bus Stop	4,535.00	350,000.00	5,850.00
Maintenance & Renovation Buildings	450.00	20,000.00	136,998.95
Electricity Wiring - Building	-	-	-
Extension of Offices	20,073.00	2,000,000.00	303,422.00
Furniture & Fittings	262,371.00	405,000.00	181,765.50
Spares & Repairs Tractor	114,825.00	100,000.00	54,460.00
Spares & Repairs Vehicle	109,195.00	100,000.00	551,027.80
Equipment & Furniture - Guest house	49,992.00	5,000.00	1,680.00
Equipment & Furniture - Danida	650.00	-	-
<b>Total Maintenance</b>	<b>716,936.50</b>	<b>3,338,992.00</b>	<b>1,437,974.55</b>
<b>TOTAL GRF EXPENDITURE</b>	<b>15,814,572.72</b>	<b>19,793,769.00</b>	<b>17,351,477.10</b>
<b>TOTAL LATF EXPENDITURE</b>	<b>3,579,603.00</b>	<b>8,150,028.00</b>	<b>5,728,768.05</b>
<b>TOTAL EXPENDITURE</b>	<b>19,394,175.75</b>	<b>27,943,797.00</b>	<b>23,080,245.15</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>2,456,742.65</b>	<b>105,695.00</b>	<b>(1,854,643.10)</b>

**TAVETA TOWN COUNCIL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2004**

**1.0.0 ACCOUNTING CONCEPTS**

**1.1.0 INTRODUCTION**

SAS is based firmly on the generally accepted accounting concepts of: -

- (a) Going concern
- (b) Accruals/Matching
- (c) Consistently
- (d) Prudence
- (e) Materially and Substance over form

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

However, give the unique nature of Kenyan Local Government, certain refinement have been introduced .

**(a) Going Concern**

In most cases the accounting system will treat value in the assumption that the authority will continue trading. It is unlikely that a local authority may be wound up in the same way as a company. In event of a Local Government re-organization, the going concern concept should be applied although the authority itself may cease to exist.

**(b) Accruals/Matching Concept**

The matching/accrual concept can be defined as follows:-

"Revenue and costs are accrued – that is recognized as they are earned or incurred and not as money is received or paid) and recorded in the financial statement at the period to which they relate provided that where the accrual concept is inconsistent with the prudence concept the later prevails.

Here, the prudence concept is of significance in Kenya. The SAS basis of accounting is "converted receipts and converted payments" which means the accounting through out the year is on a cash basis but for final accounts purposes, accruals for materials debtors and creditors are introduced to convert the accounts to an income and expenditure basis, thus keeping in line with the accrual concept of accounting.

**(c) Consistency Concept**

It is assumed that the accounting policies are consistent from one period to another. The consistency concepts requires that there should be consistency of accounting treatment of like items within each accounting period and from one accounting period to the next. As SAS has been used for the first time, prior figures have been restated to present a valid comparison.

**(d) Prudence Concept**

Uncertainties inevitably surround many transactions. This should be recognized by exercising prudence in preparing financial statements. Prudence does not however justify the creation of secret or hidden reserves.

The Prudence concept requires that revenues are not anticipated until realization can be assessed with reasonable certainty. In Us Government, accounting technology, which has been adopted by SAS, revenue should be recognized when they become "measurable and available for use". This has implications for Kenya Local Government as regards land taxes and other revenue 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.

**(e) Subsistence over form and Materially Concept**

Transaction and other events should be accounted for and presented in accordance with and their substance and financial reality and not merely with their legal form. The concept from the fact that accounts may still not present fairly financial position of the authority. For example SAS requires disclosures 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. Financial statements should disclose items, which are material enough to affect evaluation of decision.

**1.2.0 ACCOUNTING POLICIES**

The accounts have been prepared under the historical cost convention.

**1.2.1 ACCRUALS OF INCOME & EXPENDITURE**

**(a) Revenue**

Plot rates outstanding at the end of the year are accrued as debtors. This is in accordance with the prudence principle.

**(b)(i) Employees**

Salary arrears are accrued as creditors. No accruals are made for paid leave entitlement not taken as this is considered not material from year to year.

**(ii) Statutory & Other Deductions**

Unremitted statutory and other deductions are accrued as creditors.

### **1.3.0 FIXED ASSETS**

#### **1.3.1 Coverage**

Only assets are readily identifiable as authority assets are included in the Balance Sheet. However, a professional valuation of all council assets should be done to reflect the current market value of all assets.

#### **1.3.2 Valuation of Land**

Land has been valued at current open market value as at 30<sup>th</sup> June 2000. However, no valuation was done by a professional valuer hence the council should ensure the same is done.

#### **1.3.3 Valuation of Buildings**

Buildings have been valued by a professional valuer at depreciated current replacement cost as per 30<sup>th</sup> June 2000.

#### **1.3.4 Valuation of Motor Vehicles**

The Motor Vehicles have not been valued by the Automobiles Association of Kenya at the current market price as at June 2000. However, Nissan Terrano has been valued at **KShs.1,840,000.00** as at 30<sup>th</sup> June 2003.

#### **1.3.5 Furniture & Fittings**

Furniture and Equipments have been stated at historical cost. Valuation on the same should be done.

#### **1.3.6 Assets Utilization**

No changes have been made for the use of assets or their depreciation in line with current SAS Provisions.

**FIXED ASSET SCHEDULE**

Description	Balance As 1.7.2003	GRF	LATF	Reduction	Balance As at 30.6.2004
<b>(i) Land &amp; Buildings</b>					
Social Hall	300,000.00	-	-	-	300,000.00
Rental Houses	7,017,928.45	-	1,349,822.60	-	8,364,751.05
Administration Offices	500,000.00	-	-	-	500,000.00
Market Offices	500,000.00	-	-	-	500,000.00
Staff Houses	200,000.00	-	-	-	200,000.00
Guest House	1,500,000.00	-	-	-	1,500,000.00
Pit latrines	103,400.00	90,858.50	-	-	194,258.50
Community Hall	1,000,000.00	-	-	-	1,000,000.00
Taveta Market Gates	52,900.00	-	-	-	52,900.00
Cess office	111,379.00	-	-	-	111,379.00
<b>Total</b>	<b>11,285,607.45</b>	-	-	-	<b>12,726,288.55</b>
<b>(ii) Motor Vehicles</b>					
Tractor & Tractor	159,330.00	-	-	-	159,330.00
Land Rover	1,010,836.00	-	-	-	1,010,836.00
Nissan Terrano	1,840,000.00	-	-	-	1,840,000.00
<b>Total</b>	<b>3,010,166.00</b>	-	-	-	<b>3,010,166.00</b>
<b>(iii) Furniture &amp; Fittings</b>					
Filling Cabinets	16,100.00	-	-	-	16,100.00
Stationery Cupboard	22,425.00	-	-	-	22,425.00
Stationery & Chains	101,050.00	-	-	-	101,050.00
Water pump	11,500.00	-	-	-	11,500.00
<b>Total</b>	<b>151,075.00</b>	-	-	-	<b>151,075.00</b>
<b>(iv) Office Equipment</b>					
Table & chairs	66,182.50	-	-	-	66,182.50
Copywriter Board	41,247.00	-	-	-	41,247.00
4 Binders Size 139(2)	35,405.00	-	-	-	35,405.00
Duplicating Machine	53,100.00	-	-	-	53,100.00
Typewriter	38,940.00	-	-	-	38,940.00
Safe	200,000.00	-	-	-	200,000.00
Telephone	80,672.00	-	-	-	80,672.00
Olympia Calculator	30,820.00	-	-	-	30,820.00
P A B X	154,289.40	-	-	-	154,289.40
Computer & Printers	508,384.40	-	-	-	508,384.40
<b>Total</b>	<b>1,209,040.30</b>	-	-	-	<b>1,209,040.30</b>
<b>(v) Equipment &amp; Tools</b>					
Clutch pencil/rotring stencils	3,195.00	-	-	-	3,195.00
Paper punch	3,500.00	-	-	-	3,500.00
Giant Stapler	5,692.00	-	-	-	5,692.00
Ranging Rods	2,850.00	-	-	-	2,850.00
Precision Instruments	16,000.00	-	-	-	16,000.00
<b>Total</b>	<b>31,237.00</b>	-	-	-	<b>31,237.00</b>
<b>TOTAL FIXED ASSETS</b>	<b>15,687,125.75</b>	<b>90,858.50</b>	<b>1,349,822.60</b>	<b>-</b>	<b>17,127,806.85</b>

1.3.8

**CASH & BANK BALANCES**

	<b>Balances</b> <b><u>As at 30.6.2005</u></b>	<b>Balances</b> <b><u>As at 30.6.2004</u></b>
Cash at Hand	4,521,990.45	4,276,058.85
Bank A/c - Main A/c	304,760.15	670,049.40
Bank Service Charge	-	-
Bank Rental Housing	5,488.20	5,488.20
Bank General Reserve Fund	21,714.65	21,714.65
Bank L.A.T.F	952,887.75	1,634,828.40
Bank Councillor's Gratuity	5,520.15	5,520.15
<b>Total Cash &amp; Bank Balances</b>	<b><u>5,812,362.35</u></b>	<b><u>6,613,659.65</u></b>

1.3.9

**DEBTORS & PREPAYMENTS**

	<b>Balances</b> <b><u>As at 1.7.03</u></b>	<b>Additions</b>	<b>Reduction</b>	<b>Balances</b> <b><u>As at 30.6.04</u></b>
Plot Rents	609,900.00	112,000.00	40,400.00	681,500.00
Contribution in Lieu of Rates	8,780,380.00	1,696,730.00	1,100,000.00	9,377,110.00
Market Space Fees	1,962,010.00	863,310.00	149,790.00	2,680,530.00
Rates Owned by Parastatals	642,137.20	613,332.40	-	1,255,469.60
Property Land Rates	3,701,745.95	441,580.00	3,831,093.95	312,232.00
Staff Advances	182,110.50	120,000.00	36,000.00	283,342.65
Single Bussiness Permit	-	-	-	-
Staff Imprests	-	554,691.20	-	554,691.20
Advances to councillors	-	438,700.00	-	438,700.00
Councillor's Imprest/Allowan	-	-	-	-
Advance to Mvuno Sacco	-	20,000.00	-	20,000.00
Staff Houses - Water & Elec.	-	89,274.95	-	89,274.95
Danida Guest House - Water	-	12,714.80	-	12,714.80
K.L.G.W.U Hos. LATF Cont	800.00	-	-	800.00
Min. of Health - Unclaimed I	12,400.00	66,020.00	-	40,000.00
<b>Total Debtors &amp; Prements</b>	<b><u>17,011,864.60</u></b>	<b><u>4,739,127.70</u></b>	<b><u>5,737,717.80</u></b>	<b><u>16,030,506.65</u></b>

**CREDITORS & ACCRUALS.**

	<b>Balances As at 01.07.03</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balances As at 30.06.04</b>
NSSF	251,285.20	367,141.55	308,679.70	309,747.00
NHIF	199,760.00	153,540.00	166,320.00	-
LA Provident Fund	573,776.85	1,379,286.95	810,736.00	1,142,327.00
LA Superanvation Fund	192,242.85	332,394.25	524,637.10	-
KLGWU	152,704.00	62,960.00	215,664.00	-
COTU	1,440.00	7,870.00	9,310.00	-
PAYE - Income Tax	183,364.00	148,432.00	331,796.00	-
ALGAK	30,500.00	25,000.00	30,500.00	25,000.00
LASC	24,580.00	-	-	24,580.00
Staff Salary Arrears	1,003,371.00	-	(1,003,371.00)	-
Kiragu & Associates	180,000.00	-	(180,000.00)	-
African Retail Traders - ART	115,750.00	192,809.00	308,559.00	-
Hassan Mvumo	42,700.00	-	42,700.00	-
Kenya Power & Lightning	66,738.00	-	66,738.00	-
National Water Conservation	36,960.00	-	36,960.00	-
Car Track - Kenya	15,400.00	-	15,410.00	-
Abori Stores	109,265.00	-	-	109,265.00
Copy Cat - Coast	12,390.00	-	12,390.00	-
County Council of T.T	911.70	-	-	911.70
Kenya National Ass. Co. Ltd	24,811.15	5,071.20	29,883.35	-
Rental Housing	220,700.00	88,400.00	-	309,100.00
Stallion Insurance Co. Ltd	34,129.00	7,708.00	41,837.00	-
British American Co. Ltd	17,652.30	14,087.70	31,740.00	-
Mvumo Sacco Society Ltd	225,382.80	-	225,382.50	-
<b>Total Creditors &amp; Accruals</b>	<b>2,532,452.00</b>	<b>2,784,700.65</b>	<b>2,025,871.65</b>	<b>1,920,930.70</b>



**1.6.0 Funds Balances, Reserves & Provisions**

**1.6.1 Authority Equity**

This represents the fixed assets holding, investment and not current assets net off General fund at the time of restructuring the Balance Sheet.

**1.6.2 Fund Balances**

SAS provisions require reserves and provisions, where they exist, be separately identified but aggregated with the general fund balances. The Town Council of Taveta maintains no distinct reserves and any relevant expenditure falls directly on the general fund.

