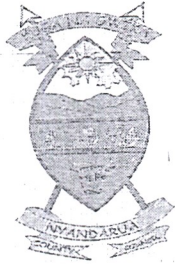


# COUNTY COUNCIL OF NYANDARUA



P.O.BOX 200 NHR. TEL: 065-32011  
EMAIL: nyandaruacounty@gmail.com



**REVISED**

**ABSTRACTS OF ACCOUNTS**

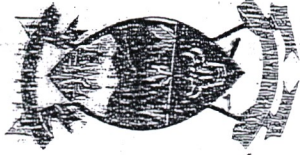
**FINANCIAL YEAR**

**2006-2007**

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# The County Council of Nyandarua



All Correspondence to be Addressed  
to the County Clerk

Our Ref: ..... NCC/PIN/6/4/1

Your Ref: .....

P.O. Box 200  
Tbt: 22018  
Nyahururu

Date: ..... 4<sup>th</sup> Nov. 2007

The Permanent Secretary  
Ministry of Local government  
P.O. Box 30007  
NAIROBI.

## RE: ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2007

I hereby forward the council's abstract of accounts for the year 2006/07 for  
your perusal and action.

Thanking you in advance.

  
J.K. ARITHI  
CLERK TO COUNCIL

cc. Permanent Secretary  
Ministry of Finance

Director of Inspectorate  
Ministry of Local Government

Controller & Auditor General (C&AG)

Provincial Local Govt. Officer  
NYERI

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B

## COUNTY COUNCIL OF NYANDARUA

### MINUTES OF SENIOR STAFF MEETING HELD AT COUNTY COUNCIL CHAMBERS COMMITTEE ROOM ON 20<sup>TH</sup> NOVEMBER, 2007 AT 10.00 A.M.

#### PRESENT

- |                     |                            |
|---------------------|----------------------------|
| 1. J.K. Ariithi     | - County Clerk             |
| 2. J. Gikingo       | - County Treasurer         |
| 3. J.O. Magati      | - Deputy Clerk             |
| 4. D.G. Njuguna     | - Snr Accountant           |
| 5. S.N.Mwaura       | - Ag. Admin II             |
| 6. M.M. Mwai        | - Accountant               |
| 7. V. Wairimu       | - O/I Stores               |
| 8. J. Kariuki       | - O/I OI Kalou             |
| 9. A.N. Minjo       | - O/I Dips                 |
| 10. Peter G. Mwaugi | - O/I OI Joro Orok         |
| 11. F.M. Muiruri    | - Ass. Revenue Officer     |
| 12. A. W. Kariuki   | - Acct. III                |
| 13. F.K. Wachanga   | - D.C.D.O                  |
| 14. P.K. gachugi    | - Building Inspector       |
| 15. P.G. kahora     | - Ag. Sur. Revenue Officer |
| 16. P.K. Githinji   | - O/I Tulaga               |
| 17. Samuel Wahome   | - Enforcement Officer      |
| 18. J.K. Mucheke    | - O/I Ndaragwa             |
| 19. S. Gichuki      | - Ass. D.C.D.O             |
| 20. G.K. Njoroge    | - O/I Njabini              |
| 21. M.W. Ngugi      | - O/I Rates                |
| 22. E.O. Ayayo      | - O/I Kipipiri             |
| 23. Charles Kimani  | - Internal Auditor         |

#### Min Sur 01/11/07 - Preamble

The meeting was called to order by Clerk to Council Mr. J.K. Ariithi at 11.40 A.M. Mr. O. Magati lead the opening prayers. Before the business of the day began, the Clerk alerted the members that the Council having been dissolved, It was the duty of the committee to over see the running of the Councils business by adopting and passing various resolutions.

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Min Sur 02/11/07 - Confirmation of minutes of senior staff meeting held on 23<sup>rd</sup> Oct, 2007.

Members were given copies of the minutes. They were lead through by Clerk to Council and confirmed them as being the true record of the proceeding. There being no matters arising from the minutes, the business of the day began.

Min Sur Staff 03/11/07 - Implementation of 2007-08 Lasdap projects.

Copies of the lists of LASDAP projects to be implemented during the financial year 2007/08 were distributed to the members by the LASDAP desk officer Mr. Kamaru (annexed as 'E'). The accountant Mr. D. G. Njuguna informed the meeting that the Council has to make some scores as per the performance contract by implementing a certain percentage by 31<sup>st</sup> Dec, 2007. The Clerk insisted to those vested by 27<sup>th</sup> Nov, 2007 on how far they have gone in raising various project committees and their respective BQs.

The accountant informed the meeting that the requirements for the appraisal of the projects by the performance contract evaluators had been passed to those concerned with the projects implementation. These include; opening of a file for each project and filing every document concerned with that project. This will ease the availability of the documents needed for evaluation. He reminded the members that its not only for projects, but also on revenue, for it is also an item of evaluation.

The Treasurer said that the projects to be undertaken should be those that has no political inclination, but the Clerk said despite the inclination, they should be undertaken in line with the performance contract.

The officers in charge should provide an update of the trees they have planted in their respective divisions. This is because it is also an item that have been captured in the performance contract. They should also provide the number of trees they intend to plant during this period of the performance contract.

Mr. P. K. Grithnji of Tulaga division informed the meeting that a bridge at Kwanjoja is still incomplete. The Clerk said that it cannot be left incomplete and a BQ of the remaining work should be drawn and some funds set aside for its completion from the vote on road grading for that area.

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Min Staff 04/11/07 - Adoption of 2006-07 Laslap Budget

The Laslap desk officer Mr. Kamuru circulated to the members the 2008/09 Lasdap projects budget ( annexed as ' P' ). He informed the members that its only meant for them to adopt for no changes can be made after passing through all the relevant steps as stipulated in the ministerial regulations. He also reminded them that they were part and parcel of the exercise.

It was proposed by J.K.Mueheke  
Seconded by P.C. Mwangi

and unanimously carried that:

The Laslap budget be adopted without any amendments.

Min Staff 05/11/07 - Adoption of 2006/07 Final Accountant.

The Senior accountant Mr. D.G.Njuguna presented to the meeting a draft of the financial year 2006/2007 final accounts for adoption. The documents were distributed to members and the Accountant led them through explaining every part in detail. He said it was a requirement from the Ministry through Kenya Local Government reform programme that every Council should prepare its final accounts in every ended financial year. It is also a LAITF disbursement requirement that must be met before the funds are released. He also guided the members through the notes to the accounts as required by the accounting policies and standards. Commenting on the Accounts, the Clerk was pleased to note that an asset register has been opened and now in operation. The summaries of the accounts are annexed as 'G'.

The adoption was seconded by Solomon Gichuki

And

Unanimously carried that

The 2006/07 Final Accounts be and are hereby adopted as presented to the members by the Accountant for onward transmission to the Ministry of Local Government.

Min Staff 06/11/07 - Interest Waiver on Outstanding Land/Plot Rates

The Treasurer informed the members that the Council intends to seek an interest waiver from the Ministry of Local Government on all unpaid rates. He said the outstanding

**BD**

**KS**

amount was colossal amounting to over K.shs.440m. Some of the interest charges outstripped the real value of the property and hence making it difficult for the owners to settle. He told the members that 70% of the total outstanding amount is made up of interest charges.

It was the intention of the Council to seek a 3 Months interest waiver in order to encourage the property owners to pay their rates without being charged the accrued interest.

Contributing to the issue, the Ag. Snr. P.G. Kahora informed the meeting that, the rates office is already producing demand notices for the same. The Clerk to Council wanted the demand notices disbursed immediately, but contributing to the motion, members noted that it might do more harm than good by being used as a campaign tool during this electioneering period. It was agreed that the bills be pended until January, 2008 when they shall be issued out to the rate payers, if the Ministry will have given the go ahead on waiver, the bills will be used as a comparative documents between the total demanded and the amount payable on waiver. It was further agreed that the bills should continue being printed from the rates section.

It was then proposed by P.K. Githinji seconded by F.K. Wachanga and

unanimously carried that

The Council write to the Ministry and seek an interest waiver for rate payers to pay their outstanding rates without any charge of interest.

#### Min. Snr. 07/11/07 – Quarterly Budget Monitoring Report

The Senior Accountant Mr. D.G. Njuguna produced to the members the 2007/08 quarterly budget monitoring report for adoption. He led the members through it explaining its contents, (annexed 'H'). He informed them that it is a requirement from Kenya Local Government reform programme.

It was proposed by P.K. Githinji  
Seconded by A.N. Minjo

And

**RESOLVED**

That the 2007/08 quarterly budget monitoring report be adopted.

B6

BD

Min. Staff 08/11/07- Sponsorship for a Bachelor of Commerce Degree Course for D.G. Njuguna

A request by the sur. Accountant for a Bachelor of Commerce degree sponsorship at the K.C.A. University was tabled in the meeting by the Clerk to Council. Mr. D.G. Njuguna having been at the meeting, was requested to take a short leave from the meeting. The Treasurer reported that the degree course required a sponsorship to a tune of Kshs.341,900, but of which is payable in semesters. He informed the meeting that a leave is also requested for every Friday of the week, for the programme is set for a weekend. Members noted that it is the policy of this Council to assist it's employees through such training programmes and if funds are available he be granted the said amount and the leave.

After deliberations it was

Proposed by F.K. Wachanga  
Seconded by A.N. Minjo

And unanimously

**RESOLVED**

That the Council sponsor Mr. Njuguna for a Bachelor of Commerce Degree Course at K.C.A University.

The Clerk thanked the members for availing their time to attend to the business of the day.

As parting remark, he informed the meeting that the officers in charges will be preceding to a training workshop from next week, for one week.

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There being no other business, the meeting ended at 11.55 A.M.

Minutes taken by:

Mwaura S.N.

Confirmed by:



J.K. ARITHI  
CLERK TO COUNCIL

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STATEMENT OF COUNCIL'S RESPONSIBILITIES FOR THE YEAR  
ENDED 30<sup>TH</sup> JUNE 2007

The council is required to prepare financial statements which give a true and fair view of the state of affairs of the Council as at the end of the financial year and of its surplus or deficit for that year.


The management is required to ensure that the Council maintains proper accounting records which disclose, with reasonable accuracy, the financial position of the Council. The management is also responsible for safeguarding the assets of the Council.

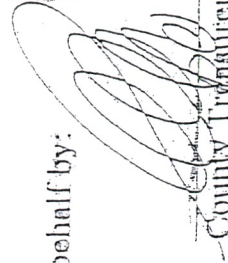
The management accepts responsibilities for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, consistent with years, and in conformity with International Public Sector Accounting Standards.

The council is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Council as at 30<sup>th</sup> June 2007 and of its surplus for the year then ended. The council further confirms the accuracy and completeness of the accounting records maintained by the Council which has been relied upon in the preparation of the financial statements, as well as on the adequacy of the systems for internal financial controls.

Nothing has come to the attention of the council to indicate that the Council will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the council on 20/11/2007 and signed on its behalf by:

  
County Clerk, NYANDARUA COUNTY COUNCIL  
P. O. Box 200, Nyahururu  
20/11/2007

  
County Treasurer  
20/11/07

COUNTY TREASURER,  
NYANDARUA COUNTY COUNCIL  
P O Box 200, Tel: 065-22010  
NYAHURURU

(B9)

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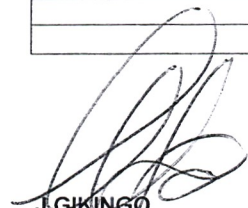
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<b>COUNTY COUNCIL OF NYANDARUA</b>				
<b>STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2007</b>				
			<b>F/YEAR</b>	<b>F/YEAR</b>
			<b>2005/2006</b>	<b>2006/2007</b>
	<b>Notes</b>	<b>PAGE</b>	<b>KSHS</b>	<b>KSHS</b>
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	5	23	25,301,193.43	14,211,551.50
Receivables	3	21	5,438,161.00	9,591,039.00
Inventories-Consumable stores			169,163.70	278,453.50
Prepayments	4	22	1,000,000.00	2,765,480.00
<b>INVESTMENT</b>				
Fixed deposit A/C				2,164,030.65
<b>Total current assets</b>			<b>31,908,518.13</b>	<b>29,010,554.65</b>
<b>NON CURRENT ASSETS</b>				
Receivables	2	21	452,690,641.90	442,138,494.00
Motor vehicle and plant	1	20	24,414,775.00	38,771,537.00
Furniture and equipments	1	20	3,359,020.00	5,043,020.00
Markets and Play grounds	1	20	87,300,000.00	87,300,000.00
Land and buildings	1	20	19,388,000.00	24,678,000.00
<b>Total Non current assets</b>			<b>587,152,436.90</b>	<b>597,931,051.00</b>
<b>TOTAL ASSETS</b>			<b>619,060,955.03</b>	<b>626,941,605.65</b>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
PAYABLES: -Creditors	6	24	9,443,721.00	5,465,974.00
-Accruals	4	22		6,052,413.00
<b>Total current liabilities</b>			<b>9,443,721.00</b>	<b>11,518,387.00</b>
<b>NON CURRENT LIABILITIES</b>				
PAYABLES	6	24	18,421,012.00	11,106,480.00
<b>Total Non current liabilities</b>			<b>18,421,012.00</b>	<b>11,106,480.00</b>
<b>TOTAL LIABILITIES</b>			<b>27,864,733.00</b>	<b>22,624,867.00</b>
<b>NET ASSETS</b>				
			<b>588,081,331.65</b>	<b>604,316,738.65</b>
<b>NET ASSETS / EQUITY</b>				
	7	24	<b>588,081,331.65</b>	<b>604,316,738.65</b>

  
**J. GIKINGO**  
 COUNTY TREASURER

  
**J. ARIITHI**  
 COUNTY CLERK

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<b>COUNTY COUNCIL OF NYANDARUA</b>		
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>		
<b>FINANCIAL YEAR ENDING 30TH JUNE 2007</b>		
(Classification of Revenue and Expenditure by nature)		
	<u>2005/6</u>	<u>2006/7</u>
<b>REVENUE</b>		
<b>LOCAL REVENUE:</b>		
Business permits	27,083,704.00	32,236,506.00
Property rates	19,082,758.00	13,979,464.00
Cess receipts	8,832,502.00	9,175,250.00
Market fees	4,894,804.00	5,721,352.00
Cattle dip fees	1,864,039.00	2,076,333.00
Bus -Park fees	1,316,698.00	2,056,545.00
Other revenue	6,693,877.00	14,976,363.00
<b>Total local revenue</b>	<b>69,768,382.00</b>	<b>80,221,813.00</b>
<b>TRANSFERS FROM CENTRAL GOVERNMENT:</b>		
Local Authorities Transfer Fund (LATF):		
Actual	53,462,022.00	73,558,288.00
LATF Receivable		6,396,372.00
Contribution In Lieu Of Rates	4,923,214.00	4,624,208.00
<b>Total from Central Government</b>	<b>58,385,236.00</b>	<b>84,578,868.00</b>
<b>TOTAL REVENUE</b>	<b>128,153,618.00</b>	<b>165,099,687.00</b>
<b>EXPENSES</b>		
Wages, salaries and employee benefits	31,145,477.00	47,468,767.00
Councillor's allowances	8,505,160.00	9,999,665.00
Other non capital expenses *	81,592,666.00	91,308,524.00
Loss on disposal of assets		87,325.00
<b>TOTAL EXPENSES</b>	<b>121,243,303.00</b>	<b>148,864,281.00</b>
<b>SURPLUS/ (DEFICIT)</b>	<b>6,910,315.00</b>	<b>16,235,406.00</b>

\* These includes all expenses other than balance sheet items as captured as acquisitions in the Fixed Assets Schedule and excluding salaries and councillor's allowances..

## CASHFLOW FOR THE PERIOD- JULY 2006 TO JUNE 2007

CASHFLOW FROM OPERATING ACTIVITIES	
<b>RECEIPTS</b>	
LATF	73,558,288
CON.IN LIEU OF RATES	4,624,208
Business permits	32,236,506.00
Property rates	13,979,464.00
Cess receipts	9,175,250.00
Market fees	5,721,352.00
Cattle dip fees	2,076,333.00
Bus -Park fees	2,056,545.00
Other revenue	14,976,363.00
<b>TOTAL</b>	<b>158,404,309.00</b>
<b>PAYMENTS</b>	
PERSONNEL	(57,468,431)
OPERATION	(50,262,498)
MAINTENANCE	(12,552,657)
CREDITORS	(13,853,000)
CAPITAL PROJECTS	(24,384,784)
<b>TOTAL</b>	<b>(158,521,370)</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(117,061)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>	
PURCHASE OF TIPPER LORRY	(4,215,178)
PURCHASE OF SHOVEL ESCAVATOR BACK HOE	(5,007,758)
PURCHASE OF COMPUTERS	(1,450,000)
PURCHASE OF 3 MOTOR BIKES	(911,412)
PURCHASE OF A. I. EQUIPMENTS	(220,000)
SALE OF LANDROVER KWX 401	65,000
SALE OF KRJ 598	15,000
<b>NET CASHFLOW FROM INVESTING ACTIVITIES</b>	<b>(11,724,348)</b>
<b>NET INCREASE /(DECREASE)IN CASH &amp; CASH EQUIVALENTS</b>	<b>(11,841,409)</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE BEGINNING OF PERIOD</b>	<b>26,052,961</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE END OF PERIOD</b>	<b>14,211,552</b>

**COUNTY COUNCIL OF NYANDARUA.**  
**DEPARTMENTAL REVENUE AND EXPENDITURE**

DEPARTMENT	SUMMARY						Surplus / (deficit)
	PERSONNEL	OPERATIONS	MAINTENANCE	C /PROJECTS & DEBT RESOLUTION	TOTAL EXPENDITURE	TOTAL RECEIPTS	
				2006-2007	2006-2007	2006-2007	
	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	
Clerks-Gen.Admin	4,405,837.90	4,021,168.55	153,050.00		8,580,056.45	2,037,834.00	(6,542,222.45)
Clerks-Enf. Section	4,252,703.05	3,716,954.00			7,969,657.05		(7,969,657.05)
Civic Department	9,999,664.60	5,238,454.20	216,984.20		15,455,103.00		(15,455,103.00)
Fin-Central admin.		11,683,824.50	794,815.20		12,478,639.70	28,482,205.25	16,003,565.55
Fin-Gen Admin	7,933,492.20	3,778,648.00	63,549.00		11,775,689.20		(11,775,689.20)
Markets Department	17,433,475.25	9,602,924.20	3,879,192.00		30,915,591.45	54,060,431.00	23,144,839.55
Markets-Hostel sec		64,874.00	106,250.00		171,124.00	339,120.00	167,996.00
Works Department	3,802,572.25	3,013,486.30	7,262,181.20		14,078,239.75		(14,078,239.75)
Cleansing Dep't	5,006,711.50	964,655.00	66,735.00		6,038,101.50		(6,038,101.50)
Social- Comm sec.	4,633,974.45	4,938,471.00			9,572,445.45	225,437.00	(9,347,008.45)
Social-Sports Sec.		3,239,038.00	9,900.00		3,248,938.00		(3,248,938.00)
L.A.T.F-Debt and projects				50,004,132.00	50,004,132.00	79,954,660.00	29,950,528.00
Totals	57,468,431.20	50,262,497.75	12,552,656.60	50,004,132.00	170,287,717.55	165,099,687.25	(5,188,030.30)
1. Capital projects		Page 16			36,189,132.00		
2. Debt repayment		Page 16			13,815,000.00		
					50,004,132.00		

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**DEPARTMENTAL DETAILED  
CLERKS -GENERAL ADMINISTRATION**

CODE	INCOME	2005/6 Actuals	2006/7 Actuals	2006/7 Approved	Variance Amount	Variance (%)
	Sale / arrears of plans	2,132,410.00	2,037,834.00	2,442,779.00	404,945.00	16.6
	<b>Sub-Total</b>	<b>2,132,410.00</b>	<b>2,037,834.00</b>	<b>2,442,779.00</b>	<b>404,945.00</b>	<b>16.58</b>
	EXPENDITURE					
	PERSONNEL					
62001	Salaries	1,395,326.00	2,481,399.85	2,419,340.00	(62,059.85)	-2.6
62004	N.S.S.F	28,000.00	28,000.00	32,000.00	4,000.00	12.5
62002	House allowance	750,000.00	1,247,250.00	1,248,000.00	750.00	0.1
62003	Leave allowance	1,27,611.70	75,898.20	92,997.00	17,098.80	18.4
62005	Super fund		32,413.75	-	(32,413.75)	
62006	Provident fund	331,945.56	455,479.70	508,323.00	52,843.30	10.4
62007	Special Duty		85,396.40	-	(85,396.40)	
	<b>Sub-Total</b>	<b>2,532,883.26</b>	<b>4,405,837.90</b>	<b>4,300,660.00</b>	<b>(105,177.90)</b>	<b>38.78</b>
	OPERATIONS					
62015	Gratuity	163,851.90	17,827.00	16,000.00	(1,827.00)	-11.4
62016	Training & exams	33,600.00	159,700.00	100,000.00	(59,700.00)	-59.7
62014	Travel & subsistence	1,771,744.00	2,171,934.00	950,000.00	(1,221,934.00)	-128.6
	Library			2,000.00	2,000.00	100.0
	Laptop / projector		200,000.00	200,000.00		0.0
62021	Uniform & Soaps	7,800.00	148,500.00	25,000.00	(123,500.00)	-494.0
62060	Misc. Expenses	123,469.00	433,540.00	120,000.00	(313,540.00)	-261.3
62017	Fuel	509,841.00	889,667.55	300,000.00	(589,667.55)	-196.6
	<b>Sub-Total</b>	<b>2,610,305.90</b>	<b>4,021,168.55</b>	<b>1,713,000.00</b>	<b>(2,308,168.55)</b>	<b>(1,051.58)</b>
	MAINTENANCE					
62032	Other staff expenses	124,469.00	153,050.00	80,000.00	(73,050.00)	-91.3
	<b>Sub-Total</b>	<b>124,469.00</b>	<b>153,050.00</b>	<b>80,000.00</b>	<b>(73,050.00)</b>	<b>(91.31)</b>
	<b>TOTAL EXP</b>	<b>5,267,658.16</b>	<b>8,580,056.45</b>	<b>6,093,660.00</b>	<b>(2,486,396.45)</b>	<b>(1,104.12)</b>
	<b>NET DEFICIT</b>	<b>(3,135,248.16)</b>	<b>(6,542,222.45)</b>	<b>(3,650,881.00)</b>	<b>2,891,341.45</b>	<b>1,120.70</b>

6



CLERKS-ENFORCEMENT SECTION						
EXPENDITURE	2005/6	2006 / 7	2006 / 7	Variance	Variance	
	Actuals	Actual	Approved	Amount	(%)	
CODE	PERSONNEL					
63001	Salaries	1,906,747.00	2,723,825.00	2,658,720.00	(65,105.00)	-2.4
63004	N.S.S.F.	148,800.00	63,600.00	62,400.00	(1,200.00)	-1.9
63002	House allowance	962,000.00	1,235,250.00	1,224,000.00	(11,250.00)	-0.9
63003	Leave allowance	53,653.00	94,627.20	106,394.00	11,766.80	11.1
63006	Provident fund	39,237.75	59,062.85	33,453.00	(25,609.85)	-76.6
63007	Special Duty		76,338.00		(76,338.00)	
	<b>sub-total</b>	<b>3,110,437.75</b>	<b>4,252,703.05</b>	<b>4,084,967.00</b>	<b>(167,736.05)</b>	<b>(70.79)</b>
	OPERATIONS					
63015	Gratuity		100,266.00		(100,266.00)	
63016	Training And Seminars		12,000.00	100,000.00	88,000.00	88.0
63014	Travel & subsistence	199,115.00	666,093.00	200,000.00	(466,093.00)	-233.0
63021	Uniform & Soaps	14,600.00	185,240.00	90,000.00	(95,240.00)	-105.8
63023	Security expenses	2,612,585.00	2,577,748.00	800,000.00	(1,777,748.00)	-222.2
63017	Fuel	47,511.00	152,037.00	100,000.00	(52,037.00)	-52.0
63007	Other staff expenses	8,000.00	23,570.00	20,000.00	(3,570.00)	-17.9
	<b>sub-total</b>	<b>2,881,811.00</b>	<b>3,716,954.00</b>	<b>1,310,000.00</b>	<b>(2,406,954.00)</b>	<b>(542.97)</b>
	<b>TOTAL EXPENDITURE</b>	<b>5,992,248.75</b>	<b>7,969,657.05</b>	<b>5,394,967.00</b>	<b>(2,574,690.05)</b>	<b>(613.76)</b>
	<b>NET DEFICIT</b>	<b>(5,992,248.75)</b>	<b>(7,969,657.05)</b>	<b>(5,394,967.00)</b>	<b>2,574,690.05</b>	<b>613.76</b>

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CIVIC SECTION						
		2005/6	2006 / 7	2006 / 7	Variance	Variance
CODE	EXPENDITURE	Actuais	Actual	Approved	Amount	(%)
	PERSONNEL					
64001	Chairman's allowance	404,000.00	537,642.85	444,000.00	(93,642.85)	-21.1
64002	V/chairman's allowance	380,000.00	443,035.70	420,000.00	(23,035.70)	-5.5
64003	Committee chairmen all	1,493,000.00	2,101,678.50	1,980,000.00	(121,678.50)	-6.1
64004	Cllrs. Allowance	6,047,000.00	6,744,153.85	6,480,000.00	(264,153.85)	-4.1
64005	Cllr. Mileage	181,160.40	173,153.70	182,000.00	8,846.30	4.9
	<b>Sub total</b>	<b>8,505,160.40</b>	<b>9,999,664.60</b>	<b>9,506,000.00</b>	<b>(493,664.60)</b>	<b>(31.94)</b>
	OPERATIONS					
64014	Cllr. Travel/subsistence	3,200,620.00	3,990,170.00	1,200,000.00	(2,790,170.00)	-232.5
64016	Seminar and tours	1,531,240.00		500,000.00	500,000.00	100.0
64046	Equipment and tools	244,592.00		40,000.00	10,000.00	100.0
64032	Misc Exp(Entertainment)	244,592.00	538,799.00	300,000.00	(238,799.00)	-79.6
64017	Chairman's Fuel	401,795.00	709,485.20	450,000.00	(259,485.20)	-57.7
	allowance increase (proposed)			2,400,000.00		
	<b>Sub-total</b>	<b>5,622,839.00</b>	<b>5,238,454.20</b>	<b>4,860,000.00</b>	<b>(2,778,454.20)</b>	<b>(169.78)</b>
	MAINTENANCE					
64061	Repair & mtcs of civic car	140,440.00	216,984.20	300,000.00	83,015.80	27.7
	Sub Total	140,440.00	216,984.20	300,000.00	83,015.80	27.7
	<b>TOTAL EXPENDITURE</b>	<b>14,268,439.40</b>	<b>15,455,103.00</b>	<b>14,666,000.00</b>	<b>(3,189,103.00)</b>	<b>(174.04)</b>
	<b>NET DEFICIT</b>	<b>(14,268,439.40)</b>	<b>(15,455,103.00)</b>	<b>(14,666,000.00)</b>	<b>3,189,103.00</b>	<b>174.04</b>

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FINANCE-CENTRAL ADMIN.						
		2005/6	2006 / 7	2006 / 7	Variance	Variance
		Actuals	Actual	Approved	Amount	(%)
CODE	INCOME					
41001	Office rent	518,122.00	594,207.00	230,000.00	(364,207.00)	-158.4
41002	Survey fees	25,000.00	248,550.00	40,000.00	(208,550.00)	-521.4
41003	Indication fees	7,540.00	31,766.00	30,000.00	(1,766.00)	-5.9
	Other fees	1,249,879.00	3,052,265.00	100,000.00	(2,952,265.00)	-2952.3
	Sale of scrap				-	
41007	Hire of exhauster	602,800.00	736,300.00	780,000.00	43,700.00	5.6
	Interest on deposit		11,771.00	60,000.00	48,229.00	80.4
	Rates (Sasumua Dam)				-	
41010	Gen misc income(clearance certific	2,260,192.00	3,520,228.00	240,000.00	(3,280,228.00)	-1366.8
41020	Hire of chamber	34,500.00	25,000.00	20,000.00	(5,000.00)	-25.0
41011	Cont. in lieu of rates		4,624,208.00	4,923,214.00	299,006.00	6.1
41012	Plot/kiosk rent	4,709,105.00	6,720,525.00	2,830,000.00	(3,890,525.00)	-137.5
41013	Land rates (schemes)	10,714,480.00	4,922,132.20	924,680.00	(3,997,452.20)	-432.3
41014	Arrears c/o interest on rates	3,659,173.00	2,336,807.00	975,320.00	(1,361,487.00)	-139.6
	Sundry debtors		160,776.05		(160,776.05)	
	House rent(kabati)		22,230.00		(22,230.00)	
41006	Hire of graders/tipper	313,000.00	105,500.00	5,000.00	(100,500.00)	-2010.0
41021	Lease Renewal	50,000.00	29,700.00	30,000.00	300.00	1.0
41018	Development Form	947,000.00	1,189,240.00	260,000.00	(929,240.00)	-357.4
41022	Tender Forms	52,000.00	151,000.00	60,000.00	(91,000.00)	-151.7
	<b>Total Receipts</b>	<b>25,142,791.00</b>	<b>28,482,205.25</b>	<b>11,508,214.00</b>	<b>(16,973,991.25)</b>	<b>(8,165.02)</b>

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FINANCE-CENTRAL ADMIN.						
	2005/6	2006 / 7	2006 / 7	Variance	Variance	
	Actuals	Actual	Approved	Amount	(%)	
EXPENDITURE						
OPERATIONS						
61047	Funeral expenses	90,600.00	219,235.00	40,000.00	(179,235.00)	-448.1
61031	Printing & Stationery	1,483,436.00	2,038,952.00	1,150,000.00	(888,952.00)	-77.3
61032	Entertainment(General)	350,109.00	556,099.00	290,000.00	(266,099.00)	-91.8
61033	Advertisement	456,191.00	705,643.50	290,000.00	(415,643.50)	-143.3
61034	Telephone (Postate)	1,030,274.00	1,094,118.70	400,000.00	(694,118.70)	-173.5
61035	Insurance General	1,403,254.00	914,685.00	2,200,000.00	1,285,315.00	58.4
61036	Audit/Consultancy Fees	354,200.00	583,900.00	400,000.00	(183,900.00)	-46.0
61037	Bank Charges	236,523.00	172,820.90	200,000.00	27,179.10	13.6
61038	Legal Fees /Charges	3,685,256.00	933,845.00	700,000.00	(233,845.00)	-33.4
61039	Power and Water	553,445.00	431,372.40	370,000.00	(61,372.40)	-16.6
61040	Rates and Rents	390,027.00	471,347.00	330,000.00	(141,347.00)	-42.8
	Rates Commission					
61041	Misc Expenses (ALGAK)	192,080.00	289,544.00	120,000.00	(169,544.00)	-141.3
	AfriCities summit		1,429,966.00	1,287,166.00	(142,800.00)	-11.1
61042	ASK Show	256,500.00		250,000.00	250,000.00	100.0
61043	Land Survey	200,641.00	885,525.00	90,000.00	(795,525.00)	-883.9
	Sundry creditors	146,520.00	450,000.00	300,000.00	(150,000.00)	-50.0
61045	NCC Donations to projects	144,650.00	185,602.00	150,000.00	(35,602.00)	-23.7
61046	Tools & Equipments	760,917.00	321,169.00	390,000.00	68,831.00	17.6
	<b>Sub total</b>	<b>11,734,623.00</b>	<b>11,683,824.50</b>	<b>8,957,166.00</b>	<b>(2,726,658.50)</b>	<b>(1,993.17)</b>
MAINTENANCE						
61061	Repair/maintenance	683,431.00	779,015.20	100,000.00	(679,015.20)	-679.0
61062	Furniture and Fittings	-	15,800.00	40,000.00	24,200.00	60.5
	<b>Sub total</b>	<b>683,431.00</b>	<b>794,815.20</b>	<b>140,000.00</b>	<b>(654,815.20)</b>	<b>(618.52)</b>
	<b>TOTAL EXPENDITURE</b>	<b>12,418,054.00</b>	<b>12,478,639.70</b>	<b>9,097,166.00</b>	<b>(3,381,473.70)</b>	<b>(2,611.69)</b>
	<b>NET SURPLUS</b>	<b>12,724,737.00</b>	<b>16,003,565.55</b>	<b>2,411,048.00</b>	<b>(13,592,517.55)</b>	<b>(5,553.34)</b>

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FINANCE-GENERAL ADMINISTRATION						
		2005/6	2006 / 7	2006 / 7	Variance	Variance
CODE	EXPENDITURE	Actuals	Actual	Approved	Amount	(%)
	PERSONNEL					
65001	Salaries	3,140,580.50	4,203,680.00	3,798,660.00	(405,020.00)	-10.7
65004	N.S.S.F	35,040.00	30,000.00	22,400.00	(7,600.00)	-33.9
65006	Provident Fund	543,073.25	652,407.80	562,258.00	(90,149.80)	-16.0
61005	Super Fund	297,169.38	338,667.40	305,442.00	(33,225.40)	-10.9
65002	House Allowance	1,587,000.00	2,208,500.00	1,986,000.00	(222,500.00)	-11.2
65003	Leave allowance	182,473.00	273,727.00	137,748.00	(135,979.00)	-98.7
65007	Non Practising allowance	48,000.00	226,510.00	240,000.00	13,490.00	5.6
	<b>Sub Totals</b>	<b>5,833,336.13</b>	<b>7,933,492.20</b>	<b>7,052,508.00</b>	<b>(880,984.20)</b>	<b>(175.80)</b>
	OPERATIONS					
65015	gratuity	104,628.00	267,290.00	300,000.00	32,710.00	10.9
65016	Training & Exams	494,250.00	511,848.00	500,000.00	(11,848.00)	-2.4
65014	Travel & Subsistence	1,842,514.00	2,642,050.00	1,400,000.00	(1,242,050.00)	-88.7
65017	voc fuel	139,381.00	164,424.00	150,000.00	(14,424.00)	-9.6
65032	Misc exp. Entertainment	264,015.00	193,036.00	100,000.00	(93,036.00)	-93.0
	<b>sub-total</b>	<b>2,740,160.00</b>	<b>3,778,648.00</b>	<b>2,450,000.00</b>	<b>(1,328,648.00)</b>	<b>(193.74)</b>
	MAINTENANCE					
65007	Other staff expenses	142,621.00	63,549.00		(63,549.00)	
65022	Misc. expenses	78,000.00		145,000.00	145,000.00	100.0
	<b>Sub - Totals</b>	<b>220,621.00</b>	<b>63,549.00</b>	<b>145,000.00</b>	<b>81,451.00</b>	<b>100.00</b>
	<b>Total Expenditure</b>	<b>8,794,117.13</b>	<b>11,775,689.20</b>	<b>9,647,508.00</b>	<b>(2,128,181.20)</b>	<b>-22.1</b>
	<b>Net Deficit</b>	<b>(8,794,117.13)</b>	<b>(11,775,689.20)</b>	<b>(9,647,508.00)</b>	<b>2,128,181.20</b>	<b>22.06</b>

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MARKET-GENERAL						
CODE	INCOME	2005/6 Actuals	2006 / 7 Actual	2006 / 7 Approved	Variance Amount	Variance (%)
46001	Business permits(Licences)	27,083,704.00	32,236,506.00	24,848,115.00	(7,388,391.00)	-29.7
46002	Slaughter fees	476,765.00	508,495.00	400,000.00	(108,495.00)	-27.1
46009	Reg / App.Fee/C.Certificates	2,458,653.00	866,574.00	100,000.00	(766,574.00)	-766.6
46008	Market fees	4,894,804.00	5,721,352.00	4,468,000.00	(1,253,352.00)	-28.1
46011	Application Fees		1,242,490.00		(1,242,490.00)	
46003	T.P.I	8,832,502.00	9,174,550.00	6,060,000.00	(3,114,550.00)	-51.4
46004	Agricultural cess		700.00	800,000.00	799,300.00	99.9
46006	Cattle dips	1,864,039.00	2,076,333.00	1,300,000.00	(776,333.00)	-59.7
46010	Bus parks	1,316,698.00	2,056,545.00	1,300,000.00	(756,545.00)	-58.2
46012	Poll rate	123,600.00	176,886.00	30,000.00	(146,886.00)	-489.6
	<b>Total receipts</b>	<b>47,050,765.00</b>	<b>54,060,431.00</b>	<b>39,306,115.00</b>	<b>(14,754,316.00)</b>	<b>(1,410.50)</b>

MARKETS-GENERAL						
		2005/6	2006 / 7	2006 / 7	Variance	Variance
		Actuals	Actual	Approved	Amount	(%)
EXPENDITURE						
PERSONNEL						
66001	Staff salaries	6,719,217.50	10,892,198.50	11,559,360.00	667,161.50	5.8
66004	N.S.S.F	165,920.00	160,800.00	172,800.00	12,000.00	6.9
66006	Provident Fund	680,999.06	981,105.35	1,000,388.00	19,282.65	1.9
66005	Super fund	197,190.00	240,542.00	291,542.00	51,000.00	17.5
66002	House Allowance	3,083,000.00	4,494,750.00	4,842,000.00	347,250.00	7.2
66003	Leave allowance	52,160.00	396,025.60	433,045.00	37,019.40	8.5
66007	Cycle allowance	5,400.00	268,053.80	27,000.00	(241,053.80)	-892.8
	<b>Sub Total</b>	<b>10,903,886.56</b>	<b>17,433,475.25</b>	<b>18,326,135.00</b>	<b>892,659.75</b>	<b>(844.93)</b>
OPERATIONS						
66019	Bonuses	268,000.00	236,000.00	180,000.00	(56,000.00)	-31.1
66015	Gratuity	37,056.00	216,764.00		(216,764.00)	
66016	Training/exams/seminar	197,060.00	202,857.50	200,000.00	(2,857.50)	-1.4
66014	Travel & Subsistence	3,897,983.00	6,535,307.00	1,800,000.00	(4,735,307.00)	-263.1
66022	Misc Expenses		247,161.00	20,000.00	(227,161.00)	-1135.8
66031	Printing and stationery	213,556.00	230,473.00	45,000.00	(185,473.00)	-412.2
66007	Other Staff Expenses	93,530.00	51,284.70	50,000.00	(1,284.70)	-2.6
66021	Uniform/soaps	8,399.00		46,000.00	46,000.00	100.0
66017	Fuel	976,610.00	1,883,077.00	740,000.00	(1,143,077.00)	-154.5
	<b>Sub - Total</b>	<b>5,692,194.00</b>	<b>9,602,924.20</b>	<b>3,081,000.00</b>	<b>(6,521,924.20)</b>	<b>(1,900.62)</b>
MAINTENANCE						
66084	Slaughter house expenses	44,360.00	121,300.00	90,000.00	(31,300.00)	-34.8
66061	Repair/mtcs	1,180,083.00	1,047,241.00	150,000.00	(897,241.00)	-598.2
66046	Tools/equipment	31,062.00	27,170.00	15,000.00	(12,170.00)	-81.1
66083	Acaracides		2,254,800.00	800,000.00	(1,454,800.00)	-181.9
66082	Cattle Dips Maintenance		428,681.00	260,000.00	(168,681.00)	-64.9
66022	Misc. expenses	122,490.00				
	<b>Sub - totals</b>	<b>1,377,995.00</b>	<b>3,879,192.00</b>	<b>1,315,000.00</b>	<b>(2,564,192.00)</b>	<b>(960.80)</b>
	<b>Total Expenditure</b>	<b>17,974,075.56</b>	<b>30,915,591.45</b>	<b>22,722,135.00</b>	<b>(8,193,456.45)</b>	<b>(3,706.35)</b>
	<b>Net Surplus</b>	<b>29,076,689.44</b>	<b>23,144,839.55</b>	<b>16,583,980.00</b>	<b>(6,560,859.55)</b>	<b>2,295.85</b>

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MARKETS-HOSTEL SEC.						
CODE	INCOME	2005/6 Actual	2006 / 7 Actual	2006 / 7 Approved	Variance Amount	Variance (%)
47001	Restaurant rent	21,000.00	37,600.00	80,000.00	42,400.00	53.0
47002	Hire of Hall	70,530.00	30,720.00	220,000.00	189,280.00	86.0
47003	Boarding and lodging	263,600.00	270,800.00	150,000.00	(120,800.00)	-80.5
	<b>Total Receipts</b>	<b>355,130.00</b>	<b>339,120.00</b>	<b>450,000.00</b>	<b>110,880.00</b>	<b>58.50</b>
	EXPENDITURE					
	OPERATIONS					
67014	Travel & Subsistence	14,560.00	3,900.00	4,000.00	100.00	2.5
67021	Uniform/soaps	11,352.00	43,883.00	10,000.00	(33,883.00)	-338.8
	Power/water/conservancy	32,000.00				
67071	Blankets/tools	24,880.00		50,000.00	50,000.00	100.0
67072	Equipment	1,725.00	17,091.00	110,000.00	92,909.00	84.5
	<b>Sub Total</b>	<b>84,517.00</b>	<b>64,874.00</b>	<b>174,000.00</b>	<b>109,126.00</b>	<b>(151.87)</b>
	MAINTENANCE					
67062	Furniture & Fittings		1,407.00	50,000.00	48,593.00	97.2
67022	Misc. Exp.	37,430.00	1,160.00	8,000.00	6,840.00	85.5
67061	Repair & Maint.	44,360.00	103,683.00	16,000.00	(87,683.00)	-548.0
	<b>Sub - Total</b>	<b>81,790.00</b>	<b>106,250.00</b>	<b>74,000.00</b>	<b>(32,250.00)</b>	<b>(365.33)</b>
	<b>Total Expenditure</b>	<b>166,307.00</b>	<b>171,124.00</b>	<b>248,000.00</b>	<b>76,876.00</b>	<b>(517.20)</b>
	<b>Net Surplus</b>	<b>188,823.00</b>	<b>167,996.00</b>	<b>202,000.00</b>	<b>34,004.00</b>	<b>575.70</b>



WORKS DEPARTMENT					
CODE	EXPENDITURE	2005/6 Actual	2006 / 7 Actual	2006 / 7 Approved	
	PERSONNEL				
					10.1
		1,634,420.00	2,365,870.00	2,631,640.00	265,770.00
68001	Salaries	18,000.00	16,800.00	24,000.00	7,200.00
68004	N.S.S.F	56,602.50	77,898.15	80,640.00	2,741.85
68006	Provident Fund	176,480.63	199,493.70	276,366.00	76,872.30
68005	Super Fund	675,500.00	1,050,000.00	1,017,000.00	(33,000.00)
68002	House Allowance	10,243.80	92,510.40	104,006.00	11,495.60
68003	Leave allowance				
	<b>Sub Totals</b>	<b>2,571,246.93</b>	<b>3,802,572.25</b>	<b>4,133,652.00</b>	<b>331,079.75</b>
					<b>79.12</b>
	OPERATIONS				
					-112.0
		222,969.00	212,418.90	100,200.00	(112,218.90)
68015	Gratuity	22,040.00		30,000.00	30,000.00
68016	Training & Seminar	1,539,196.00	1,245,043.90	600,000.00	(645,043.90)
68014	Travel/subs	16,400.00	1,050.00	90,000.00	78,950.00
68021	Uniform/soaps	892,330.00	704,292.50	650,000.00	(54,292.50)
68017	VOC fuel & oils	556,267.00	502,760.00	150,000.00	(352,760.00)
68090	Culverts	20,910.00	37,860.00	20,000.00	(17,860.00)
68046	Equipment/tool	52,762.00			
68090	Material/Ballast/Sand	382,889.00	300,061.00	50,000.00	(250,061.00)
68022	Misc Expenses	90,000.00			
	Loss Disposal KAB 114Q				
	<b>Sub-Totals</b>	<b>3,795,760.00</b>	<b>3,013,486.30</b>	<b>1,690,200.00</b>	<b>(1,323,286.30)</b>
					<b>(864.73)</b>
	MAINTENANCE				
					83.2
		983,544.00	57,220.00	340,000.00	282,780.00
68061	Repair & Mtcs(Garage)	3,053,138.00	7,204,961.20	2,800,000.00	(4,404,961.20)
68069	Vehicle repairs	4,036,682.00	7,262,181.20	3,140,000.00	(4,122,181.20)
	<b>Sub Total</b>				
					<b>(74.15)</b>
	<b>Total expenditure</b>	<b>10,403,688.93</b>	<b>14,078,239.75</b>	<b>8,963,852.00</b>	<b>(5,114,387.75)</b>
					<b>(859.75)</b>
	<b>Net deficit</b>	<b>(10,403,688.93)</b>	<b>(14,078,239.75)</b>	<b>(8,963,852.00)</b>	<b>5,114,387.75</b>
					<b>859.75</b>

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CLEANSING DEPARTMENT						
	EXPENDITURE	2005/6	2006 / 7	2006 / 7	Variance	Variance
		Actual	Actual	Approved	Amount	(%)
CODE	PERSONNEL					
					(308,720.00)	-10.4
69001	Staff salaries	2,091,480.00	3,289,520.00	2,980,800.00		
69004	N.S.S.F	89,400.00	86,000.00	79,200.00	(6,800.00)	-8.6
69002	House Allowance	1,117,500.00	1,452,000.00	1,485,000.00	33,000.00	2.2
69003	Leave allowance	25,801.20	118,533.60	119,232.00	698.40	0.6
69007	Dirty duty allowance	33,525.00	36,405.00	39,600.00	3,195.00	8.1
69006	Provident Fund	15,792.68	24,252.90		(24,252.90)	
	<b>Sub Totals</b>	<b>3,373,498.88</b>	<b>5,006,711.50</b>	<b>4,703,832.00</b>	<b>(278,626.60)</b>	<b>(8.07)</b>
	OPERATIONS					
69015	Gratuity	219,149.00	30,000.00	168,587.00	(38,587.00)	-82.2
69072	Market Cleaning		917,475.00	216,000.00	(701,475.00)	-324.8
69014	Travel and subsistence	28,400.00	16,160.00	15,000.00	(1,160.00)	-7.7
69021	Uniform/soaps	72,580.00	1,020.00	50,000.00	(28,980.00)	-98.0
	<b>Sub Totals</b>	<b>328,129.00</b>	<b>964,655.00</b>	<b>449,587.00</b>	<b>(515,068.00)</b>	<b>(152.33)</b>
	MAINTENANCE					
69007	Other staff expences	87,154.00	66,735.00	30,000.00	(36,735.00)	-122.5
	<b>Sub total</b>	<b>87,154.00</b>	<b>66,735.00</b>	<b>30,000.00</b>	<b>(36,735.00)</b>	<b>(122.45)</b>
	<b>Total Expenditure</b>	<b>3,788,781.88</b>	<b>6,038,101.50</b>	<b>5,183,419.00</b>	<b>(830,429.60)</b>	<b>(282.84)</b>
	<b>Net expenditure</b>	<b>(3,788,781.88)</b>	<b>(6,038,101.50)</b>	<b>(5,183,419.00)</b>	<b>830,429.60</b>	<b>282.84</b>



SOCIAL SERVICES-COMMUNITY SECTION						
		2005/6	2006 / 7	2006 / 7	Variance	Variance
		Actual	Actual	Approved	Amount	(%)
CODE	INCOME					
			225,437.00	5,000.00	(220,437.00)	-4408.7
48001	Registration/Renewal S.H.G	10,500.00				
	<b>Total receipt</b>	<b>10,500.00</b>	<b>225,437.00</b>	<b>5,000.00</b>	<b>(220,437.00)</b>	<b>(4,408.74)</b>
	EXPENDITURE					
	PERSONNEL					
					289,092.50	
70001	Staff salaries	1,926,600.00	2,861,507.50	3,150,600.00		
70004	N.S.S.F	28,800.00	27,000.00	28,800.00	1,800.00	6.3
70006	Provident Fund	52,941.90	95,031.00	76,203.00	(18,828.00)	-24.7
70005	Super Fund	275,917.50	302,864.65	345,060.00	42,155.35	12.2
70002	House Allowance	882,000.00	1,230,750.00	1,323,000.00	92,250.00	7.0
70003	Leave allowance	6,015.60	105,021.30	124,659.00	19,637.70	15.8
70007	Cycle allowance	7,200.00	11,800.00	36,000.00	24,200.00	67.2
	<b>Sub Totals</b>	<b>3,179,475.00</b>	<b>4,633,974.45</b>	<b>5,084,322.00</b>	<b>450,347.55</b>	<b>83.72</b>
	OPERATIONS					
					(41,000.00)	-68.3
70015	Gratuity	88,064.00	101,000.00	60,000.00		
70014	Travel and subs.	577,266.00	367,578.00	240,000.00	(127,578.00)	-53.2
70016	Training and seminars	56,000.00	163,500.00	100,000.00	(63,500.00)	-63.5
70017	fuel	65,171.00	90,281.00	50,000.00	(40,281.00)	-80.6
70083	Self help groups	497,012.00	844,629.00	540,000.00	(304,629.00)	-56.4
70084	Grant to Kinangop Deaf sch.	100,000.00	100,000.00	100,000.00	-	0.0
70085	Bursary grant	1,800,000.00	1,851,000.00	1,800,000.00	(51,000.00)	-2.8
70086	National day celebrations	5,000.00	20,000.00	40,000.00	20,000.00	50.0
70046	Equipment and tools			10,000.00	10,000.00	100.0
70095	HIV / AIDS programme		356,100.00	1,000,000.00	643,900.00	64.4
70023	Kwa Njora Special Class		50,000.00	50,000.00	-	0.0
70022	Misc Expenses		4,200.00	18,000.00	13,800.00	76.7
70087	L.A.S.D.A.P Meetings	663,580.00	990,183.00	500,000.00	(490,183.00)	-98.0
	<b>Sub Totals</b>	<b>3,852,093.00</b>	<b>4,938,471.00</b>	<b>4,508,000.00</b>	<b>(430,471.00)</b>	<b>(131.78)</b>
	<b>Total expenditure</b>	<b>7,031,568.00</b>	<b>9,572,445.45</b>	<b>9,592,322.00</b>	<b>19,876.55</b>	<b>(48.06)</b>
	<b>Net Deficit</b>	<b>(7,021,068.00)</b>	<b>(9,347,008.45)</b>	<b>(9,587,322.00)</b>	<b>(240,313.55)</b>	<b>(4,360.68)</b>

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SOCIAL SERVICES-SPORTS SECTION						
	2005/6	2006 / 7	2006 / 7	Variance	Variance	
	Actual	Actual	Approved	Amount	(%)	
EXPENDITURE						
OPERATIONS						
			1,200,000.00	(355,540.00)	-29.6	
71089	KIMSCA Games	853,423.00	1,555,540.00	100,000.00	(108,680.00)	-108.7
71014	Travel & Subsistence	358,200.00	208,680.00	5,000.00	(135,500.00)	-2710.0
71016	Seminars/coaching		140,500.00	50,000.00	(132,740.00)	-265.5
71090	Hire of transport	86,500.00	182,740.00	10,000.00	(3,250.00)	-32.5
71091	Sports equip/tools	231,000.00	13,250.00	98,000.00	(378,928.00)	386.7
71092	Travel & Subs (players)	153,520.00	476,928.00	45,000.00	32,000.00	71.1
71017	VOC Fuel		13,000.00	20,000.00	(5,600.00)	-28.0
71093	Prizes and trophies	118,000.00	25,600.00	50,000.00	(20,000.00)	-40.0
71094	Affiliation fee	5,000.00	70,000.00	360,000.00	(192,800.00)	53.6
71095	Clubs Support	360,000.00	552,800.00			
	<b>Sub totals</b>	<b>2,165,643.00</b>	<b>3,239,038.00</b>	<b>1,938,000.00</b>	<b>(1,301,038.00)</b>	<b>(3,583.39)</b>
MAINTENANCE						
71099	Upkeep of grounds		9,900.00	20,000.00	10,100.00	50.5
	Sub totals		9,900.00	20,000.00	10,100.00	50.5
	<b>Total expenditure</b>	<b>2,165,643.00</b>	<b>3,248,938.00</b>	<b>1,958,000.00</b>	<b>(1,290,938.00)</b>	<b>(3,532.89)</b>
	<b>Net deficit</b>	<b>(2,165,643.00)</b>	<b>(3,248,938.00)</b>	<b>(1,958,000.00)</b>	<b>-</b>	



LOCAL AUTHORITIES TRANSFER FUND-CAPITAL PAYMENTS				
		2006 / 7	2006 / 7	Variance
		Actual	Approved	Amount
<b>INCOME</b>				
	L.A.T.F-DISBURSEMENT	79,954,660.00	79,954,660.00	
<b>EXPENDITURE</b>				
<b>DEBT REPAYMENT</b>				
	LAPTRUST	4,000,000.00	4,000,000.00	-
	Nyanda sacco	200,000.00	400,000.00	200,000.00
	Salary Arrears	7,588,796.00	6,500,000.00	(1,088,796.00)
	Telkom	31,410.00	32,558.00	1,148.00
	Workers Union	402,194.00	573,200.00	171,006.00
	Legal fees	750,000.00	780,500.00	30,500.00
	Sundry Creditors	842,600.00	800,000.00	(42,600.00)
	<b>SUB TOTAL</b>	<b>13,815,000.00</b>	<b>13,086,258.00</b>	<b>(728,742.00)</b>
60001-94	LASDAP Projects	9,740,820.70	5,400,000.00	(4,340,820.70)
60101-24	Road Grading	3,285,768.00	1,800,000.00	(1,485,768.00)
	Tipper ( 7 Tonnes)	5,775,350.00	6,000,000.00	224,650.00
	Shovel ( Back Hoe)	7,850,000.00	8,000,000.00	150,000.00
60220	Staff Training	626,400.00	600,000.00	(26,400.00)
	Strategic plan/valuation roll	1,029,781.00	1,000,000.00	(29,781.00)
	3 Yamaha Motor bikes	911,412.00	1,000,000.00	88,588.00
	Nyandarua institute	500,000.00	500,000.00	-
	Computerization/LAIFOMS	1,450,000.00		
	Baseline Survey	369,600.00		(369,600.00)
	Purchase of Land	4,650,000.00	5,000,000.00	350,000.00
	<b>TOTAL CAPITAL PROJECTS</b>	<b>-</b>	<b>29,300,000.00</b>	<b>(5,439,131.70)</b>
	<b>TOTAL</b>	<b>-</b>	<b>42,386,258.00</b>	<b>(6,167,873.70)</b>





## COUNTY COUNCIL OF NYANDARUA

<b>SCHEDULE 1</b>				
<b>FIXED ASSET SCHEDULE</b>				
<b>DESCRIPTION</b>	<b>AS AT 1/7/2006</b>	<b>ACQUISITION</b>	<b>DISPOSAL</b>	<b>AS AT 30.6.2007</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Land & Buildings	19,388,000.00	5,290,000.00		24,678,000.00
<b>Total land and buildings</b>	<b>19,388,000.00</b>	<b>5,290,000.00</b>	-	<b>24,678,000.00</b>
<b>Motor Vehicles</b>				
Peugeot 504 sal KAB 154Q	660,000.00			660,000.00
Suzuki Samurai KAH 048Y	515,000.00			515,000.00
Pedal Cycle	3,000.00			3,000.00
Toyota p-up KAB 114Q				
Suzuki Vitara KAB 399Q	620,000.00			620,000.00
Tractor KWE 145	345,000.00			345,000.00
Tractor KWE 146	366,000.00			366,000.00
Tractor KAN 092P	1,890,000.00			1,890,000.00
Trailer ZB 1612	100,000.00			100,000.00
Trailer ZB 1613	98,000.00			98,000.00
Isuzu Lorry KAW 753Z		5,775,350.00		5,775,350.00
Shovel ( Backhoe KAW 757Z)		7,850,000.00		7,850,000.00
Grader KRS 051	850,000.00			850,000.00
Isuzu Lorry KWE 149	865,000.00			865,000.00
Land rover KWX 401	180,000.00		180,000.00	-
Grader KAB150Q	8,890,000.00			8,890,000.00
Exhauster Tank	500,000.00			500,000.00
Motor Cycle KAB 488Q	320,812.00			320,812.00
Motor Cycle KAW 261Z		303,804.00		303,804.00
Motor Cycle KAW 262Z		303,804.00		303,804.00
Motor Cycle KAW 263 Z		303,804.00		303,804.00
Peugot 406 KAN 668 U	2,100,000.00			2,100,000.00
Toyota p-up KAM 038T	1,115,000.00			1,115,000.00
Prado KAT 513X	4,997,963.00			4,997,963.00
<b>TOTAL MOTOR VEHICLES</b>	<b>24,414,775.00</b>	<b>14,536,762.00</b>	<b>180,000.00</b>	<b>38,771,537.00</b>
<b>Furniture &amp;Equipments</b>	<b>3,359,020.00</b>	<b>1,684,000.00</b>		<b>5,043,020.00</b>
<b>Total Furniture &amp;Equipment</b>	<b>3,359,020.00</b>	<b>1,684,000.00</b>	-	<b>5,043,020.00</b>
Play Grounds	29,460,000.00			29,460,000.00
Markets	57,840,000.00			57,840,000.00
<b>Total community assets</b>	<b>87,300,000.00</b>	-	-	<b>87,300,000.00</b>
<b>TOTAL FIXED ASSETS</b>	<b>134,461,795.00</b>	<b>21,510,762.00</b>	<b>180,000.00</b>	<b>155,792,557.00</b>

SCHEDULE 2	LONG TERM RECEIVABLES				
	BALANCE AS AT	ADDITIONS	RECEIPTS	INTEREST	BALANCE AS AT
	1st July 2006		IN THE YEAR	WAIVED	30th June 2007
	Kshs	Kshs	Kshs		
Land Rates( including penalties)	82,032,966.90	1,900,000.00	4,922,132.00	5,402,000.00	73,608,834.90
cont. in lieu of rates	40,689,131.00	24,639,647.00	4,624,208.00		60,704,570.00
Plot rates	312,329,467.00	6,555,600.00	6,720,525.00	22,829,915.55	289,334,626.45
Kiosk rates	17,639,077.00	2,160,000.00	1,308,614.00		18,490,463.00
<b>TOTAL delaying debtors</b>	<b>452,690,641.90</b>	<b>35,255,247.00</b>	<b>17,575,479.00</b>	<b>28,231,915.55</b>	<b>442,138,494.35</b>

SCHEDULE 3	SHORT TERM RECEIVABLES			
	BALANCE AS AT			BALANCE AS AT
	1st July 2006			30th June 2007
	Kshs	Kshs	Kshs	Kshs
Office rent	149,067.00	677,909.00	594,207.00	232,769.00
Hall rent & Canteen	164,000.00	264,000.00	37,600.00	390,400.00
Insurance claim-Vehicle KAB 114Q	460,000.00		372,675.00	NIL
Insurance claim-Vehicle KAB 114Q		490,620.00		490,620.00
<del>Nyandarua N-Water &amp; Sanitation</del>	<del>766,350.00</del>		<del>216,350.00</del>	<del>NIL</del>
Insurance claim-Stolen cash & safe		3,086,394.00	4,728,079.00	1,610,182.00
Advances(Cllrs & Staff)	3,251,867.00	32,060,325.00	32,236,506.00	470,696.00
Single Business Permit	646,877.00			
Stock-consumable stores				6,396,372.00
LATF Receivable		36,579,248.00	38,185,417.00	9,591,039.00
<b>Total short term receivables</b>	<b>5,438,161.00</b>	<b>36,579,248.00</b>	<b>38,185,417.00</b>	<b>9,591,039.00</b>

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SCHEDULE 4	PREPAYMENTS AND ACCRUALS	
	DEBIT	CREDIT
<b>INSURANCE</b>		
BALANCE B/D (PREPAYMENT)	1,000,000.00	
CASH PAYMENT FOR THE YEAR	3,480,175.00	
CHARGE FOR THE YEAR (I & EXP. A/C)		1,914,685.00
BALANCE C/D (PREPAYMENT)		2,565,490.00
<b>TOTAL</b>	<b>4,480,175.00</b>	<b>4,480,175.00</b>
	<b>DEBIT</b>	<b>CREDIT</b>
<b>SERVICE CHARTER</b>		
CASH PAYMENT FOR THE YEAR	200,000.00	
BALANCE C/D (PREPAYMENT)		200,000.00
<b>TOTAL</b>	<b>200,000.00</b>	<b>200,000.00</b>
<b>TOTAL PREPAYMENTS</b>		<b>2,765,490.00</b>
	<b>DEBIT</b>	<b>CREDIT</b>
<del><b>SHOVEL BACK HOE EXCAVATOR</b></del>		
<del>CASH PAYMENT FOR THE YEAR</del>	<del>5,007,759.00</del>	
<del>CHARGE FOR THE YEAR (MOTOR VEHICLE A/C)</del>		<del>7,850,000.00</del>
<del>BALANCE C/D (ACCRUAL)</del>	<del>2,842,241.00</del>	
<del><b>TOTAL</b></del>	<del><b>7,850,000.00</b></del>	<del><b>7,850,000.00</b></del>
	<b>DEBIT</b>	<b>CREDIT</b>
<del><b>ISUZU LORRY</b></del>		
<del>CASH PAYMENT FOR THE YEAR</del>	<del>4,215,178.00</del>	
<del>CHARGE FOR THE YEAR (MOTOR VEHICLE A/C)</del>		<del>5,775,350.00</del>
<del>BALANCE C/D (ACCRUAL)</del>	<del>1,560,172.00</del>	
<del><b>TOTAL</b></del>	<del><b>5,775,350.00</b></del>	<del><b>5,775,350.00</b></del>
	<b>DEBIT</b>	<b>CREDIT</b>
<b>LAND PURCHASE</b>		
CASH PAYMENT FOR THE YEAR	3,000,000.00	
CHARGE FOR THE YEAR (LAND AND BUILDINGS A/C)		4,650,000.00
BALANCE C/D (ACCRUAL)	1,650,000.00	
<b>TOTAL</b>	<b>4,650,000.00</b>	<b>4,650,000.00</b>
<b>TOTAL ACCRUALS</b>		<b>6,052,413.00</b>
	<b>DEBIT</b>	<b>CREDIT</b>
<b>LATF INCOME</b>		
CASH RECEIVED IN THE YEAR		73,558,288.00
CHARGE FOR THE YEAR (I & EXP. A/C)	79,954,660.00	
BALANCE C/D (ACCRUAL)		6,396,372.00
<b>TOTAL</b>	<b>79,954,660.00</b>	<b>79,954,660.00</b>



SHEDULE 5		CASH AND CASH EQUIVALENTS		
FUND	BANK NAME	ACCOUNT NO		AMOUNT
Cash in hand				370,031.00
General Rates Fund	KENYA COMMERCIAL BANK-NYAHURURU	266970037		662,582.55
Local Authorities Service Charge	BARCLAYS BANK NYAHURURU	8543870		12,255,276.25
Local Authorities Transfer Fund	KENYA COMMERCIAL BANK-NYAHURURU	199000019	-	548,843.25
Housing Fund	KENYA COMMERCIAL BANK-NYAHURURU	268970023		32,998.00
GENERAL A/C	KENYA COMMERCIAL BANK-NAIVASHA	221970045		190,810.80
CESS A/C	CO-OPERATIVE BANK-NYAHURURU	011-203-780-4600		44,998.80
DIPS A/C	CO-OPERATIVE BANK-NYAHURURU	011-203-780-4601		186,869.00
GENERAL A/C	EQUITY BANK-NYAHURURU	0160201242402		999,473.85
GENERAL A/C	KENYA COMMERCIAL BANK	266727259		8,150.00
GENERAL A/C	KENYA COMMERCIAL BANK	166251121		9,200.00
				<b>14,211,551.50</b>



SCHEDULE 6	PAYABLES			
	Balance as at 1ST JULY 2006	ADDITIONS	PAID IN THE YEAR	Balance as at 30TH JUNE 2007
SHORT TERM PAYABLES	KSHS	KSHS	KSHS	KSHS
Super fund	5,708,427.00	467,047.00	4,000,000.00	2,175,474.00
Nyanda sacco	400,000.00		200,000.00	200,000.00
K.L.G.Workers Union	402,194.00		402,194.00	
Sundry Creditors	2,933,100.00		842,600.00	2,090,500.00
Telcom/K.P.L.C	NIL			
Kenao Audit Fees	NIL			1,000,000.00
<b>Total</b>	<b>9,443,721.00</b>	<b>467,047.00</b>	<b>5,444,794.00</b>	<b>5,465,974.00</b>

LONG TERM PAYABLES				
Salary arrears	16,640,512.00	1,024,264.00	7,588,796.00	10,075,980.00
Legal fees	1,780,500.00		750,000.00	1,030,500.00
	<b>18,421,012.00</b>	<b>1,024,264.00</b>	<b>8,338,796.00</b>	<b>11,106,480.00</b>

SCHEDULE 7	CHANGE IN NET ASSETS			
	COUNTY COUNCIL OF NYANDARUA			
STATEMENT OF CHANGES IN NET ASSETS/EQUITY				
YEAR ENDING 30TH JUNE 2007				
	Contributed Capital	Other reserves	Accumulated surpluses/(deficit)	Total Net asset/Equity
Bal. as at 1st july 2006	581,171,016.65	-	6,910,315.00	588,081,331.65
Surplus for the period		-	16,235,407.00	16,235,407.00
	<b>581,171,016.65</b>		<b>23,145,722.00</b>	<b>604,316,738.65</b>

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