

Republic of Kenya



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Kenya National Audit Office

REPORT

OF

THE CONTROLLER
AND AUDITOR-GENERAL

ON

THE ABSTRACTS OF
ACCOUNTS OF THE MUNICIPAL
COUNCIL OF BUNGOMA
FOR THE
YEAR ENDED
30 JUNE 2007

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KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE ABSTRACTS OF ACCOUNTS OF THE MUNICIPAL COUNCIL OF BUNGOMA FOR THE YEAR ENDED 30 JUNE 2007

The attached Abstracts of Accounts of the Municipal Council of Bungoma which comprise the Consolidated Balance Sheet as at 30 June 2007, the General Rate Fund (GRF) Revenue Account Summary, Local Authorities Transfer Fund (LATF), Housing Fund and Roads Maintenance Levy Fund (RMLF) Income and Expenditure Accounts for the year then ended, and other explanatory notes have been audited under my direction in accordance with the provisions of Section 23 of the Public Audit Act, 2003.

1.0 The Council's Responsibility for the Abstracts of Accounts

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

2.0 Responsibility of the Controller and Auditor General

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

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Abstracts of Accounts. The procedures selected depend on the auditor's judgement, including the assessment of the

risks of material misstatement of the Abstracts of Accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the Abstracts of Accounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the Abstracts of Accounts. I believe the audit evidence obtained is sufficient and appropriate to provide a basis for the audit opinion.

3.0 Qualification Points

3.1 Non Submission, Opening Balances, Accuracy and Completeness of the Accounts

- (i) The Municipal Council of Bungoma was established in 1973 as a town council. However, the Council has not submitted for audit Accounts for 1973 to 1994/1995. The Council therefore continues to be in breach of the law. In the absence of audited and certified Accounts for 1994/1995 and prior years, the source and accuracy of the opening balances as at 01 July 1995 and indeed for all the subsequent years, including 2006/2007, could not be confirmed.
- (ii) The 2006/2007 Abstracts of Accounts did not include a Cash Flow Statement, Statement of Changes in Reserves and a Consolidated Revenue Account. In addition, several inter fund transfers did not tally with the amounts in the other funds as follows:-

	GRF Kshs.	LATF Kshs.	RMLF Kshs.	VARIANCE Kshs.
Transfer to RMLF	29,900.00	-	15,000.00	14,900.00
Transfer to LATF	4,470,501.00	1,316,000.00	-	3,154,501.00
Transfer from RMLF	-	1,000,000.00	0	1,000,000.00

The variances were not explained. Further, the Accounts did not include detailed notes to the Accounts, the underlying accounting policies and approved estimates as required. Amended Accounts have also not been submitted to date.

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

3.2. Fixed Assets

The Fixed Assets balances decreased from Kshs.43,749,341.00 as at 30 June 2006 to Kshs.32,575,841.00 as at 30 June 2007. The decrease of Kshs.11,173,500.00 was represented by write off of Kshs.(8,913,500.00), revaluation of Kshs.800,000.00 and unexplained prior period adjustments of Kshs.(3,060,000.00). However, the Council did not make available the write off authority and revaluation report for audit verification. Further, the Council did not maintain a Fixed Assets Register (FAR) and inventory register as required. In addition, the value of the motor vehicle GK A440 L donated to the Council was not included in the Accounts. No provision for depreciation was made in the accounts. In the circumstances, the existence, ownership, security, location and accuracy of the Fixed Assets balances reflected in the Balance Sheet as at 30 June 2007 could not be confirmed.

3.3 Sundry Debtors

The Sundry Debtors balances increased from Kshs.43,222,387.05 as at 30 June 2006 to Kshs.86,338,354.45 as at 30 June 2007. However, the Council did not provide for audit review debtors age-analysis and circularizations. No provision was also made for bad and doubtful debts in the accounts. Further, the supporting list on page 25 to the Accounts did not have comparative figures as required. In addition, the amount of Kshs.82,711,577.45 in the supporting list differs from the Accounts' balance of Kshs.86,338,354.45 by an unexplained amount of Kshs.3,626,777.00. In the circumstances, the accuracy and recoverability of the Sundry Debtors balance reflected in the Accounts as at 30 June 2007 could not be confirmed.

3.4 Cash and Bank Balances

The Cash and Bank balances increased from Kshs.817,382.55 as at 30 June 2006 to Kshs.927,413.70 as at 30 June 2007. The amount was made up of Bank and Cash balances of Kshs.862,605.70 and Kshs.64,808.00 respectively. However, the Council's cash survey report reflected a balance of Kshs.99,558.00 resulting in an unexplained difference of Kshs.34,750.00. Further, the bank statements, bank balances confirmation certificates and bank reconciliation statements were not made available for audit review. The bank balance as per the ledger was Kshs.872,055.70 resulting in an unexplained difference of Kshs.9,450.00. In addition, a GRF bank overdraft balance of Kshs.16,309,715.75 reflected in the schedule at page 30 of the Accounts was included in the creditors' figure instead of being disclosed in the balance sheet as bank overdraft.

During the year, revenue collections were not being banked promptly and intact as required by financial regulations. As a result, an unexplained under banking of Kshs.3,327,467.00 was noted. The Council was therefore in breach of the Financial regulations.

In the circumstances, the accuracy of the Cash and Bank balances reflected in the Balance Sheet as at 30 June 2007 could not be confirmed.

3.5 Long Term Liabilities

The Long Term Liabilities balances increased from Kshs.13,871,857.15 as at 30 June 2006 to Kshs.23,938,976.30 as at 30 June 2007. These comprised Local Government Loans Authority (LGLA) and National Housing Corporation (NHC) of Kshs.20,022,162.15 and Kshs.3,916,814.15 respectively. However, the Council did not make available the loans' agreements, ledgers, registers, interest accrued schedules, statements and reconciliations for audit verification. In the absence of the supporting documents, the accuracy and existence of the loans balances as at 30 June, 2007 could not be confirmed.

3.6 Sundry Creditors

The Sundry Creditors balances increased from Kshs.14,713,233.75 as at 30 June 2006 to Kshs.20,725,177.30 as at 30 June 2007. Included in the Sundry Creditors were unpaid loan installments figure of Kshs.3,985,156.45 which were not supported by any schedule. Further, the Council did not maintain the creditors' control ledger, invoices and schedules out of which a listing of the sundry creditors could be extracted. In the circumstances, the accuracy and completeness of the Sundry Creditors balance of Kshs.20,725,177.30 reflected in the Balance Sheet as at 30 June 2007 could not be confirmed.

3.7 Other Balances

The Other Balances increased from Kshs.44,544,025.10 as at 30 June 2006 to Kshs.60,383,578.45 as at 30 June 2007. The Other balances comprised Surplus, Loans Repaid, Grants Applied and Revenue Contribution to Capital (RCCO) amounts of Kshs.41,511,256.90, Kshs.8,001,527.80, Kshs.2,976,342.00 and Kshs.7,894,451.75 respectively. However, the Council did not provide the ledger accounts, schedules and Change Statements to support these Balances. In the circumstances, the accuracy and existence of Other balances could not be confirmed.

3.8 Local Authorities Transfer Fund (LATF)

During the year, the LATF Income and Expenditure Account reflects that the Council received Kshs.29,974,161.00 in respect of LATF grants. However, the Ministry of Local Government disbursements schedules reflect an amount of Kshs.32,580,610.00. The resultant difference of Kshs.2,606,449.00 being the third disbursement which was received in the 2007/2008 Financial Year was not accrued in the Accounts.

Road repairs expenditure of Kshs.810,267.00 as reflected in the ledger differed with the figure of Kshs.10,536,911.30 reflected in the LATF Income and Expenditure Account. In addition, the list of roads repaired at a cost of Kshs.10,536,911.30 was not provided for audit review. In addition, transfer of Kshs.4,470,501.00 from GRF as per page 3 to the Accounts was reflected in LATF Income and Expenditure Account at page 19 to the Accounts as Kshs.1,316,000.00 only. The difference of Kshs.3,154,501.00 has not been explained. Furthermore, projects worth Kshs.1,317,000.00 planned for the year were not implemented. No satisfactory explanation was given for the non implementation.

In view of the above issues, it was not possible to confirm whether the LATF grants were properly recorded, accounted for and utilized for the intended purposes only.

3.9 Renewals Funds

Section 219 of the Local Government Act, Cap 265 requires the Council to create and set aside adequate renewals funds for replacement of some or all of its assets, which, owing to depreciation or other cause, will require at some future date to be replaced. The Council had accumulated Renewals Funds of Kshs.14,240,467.10 as at 30 June 2007. However, and as previously reported, this balance was not represented by renewals funds having been set aside in form of tangible assets such as Financial Deposit Reserves (FDR) or marketable securities. The Council was, therefore, in breach of the law. It is not also clear how the Council intends to finance the replacement of its assets, in future, in the absence of tangible Renewals Funds.

3.10 Financial Improprieties

The Council made payments totalling Kshs.1,512,000.00 which were not supported by works completion certificates and bills of quantities for the construction of a bridge. In addition, Road Maintenance Levy Fund (RMLF) payment vouchers for payments totalling Kshs.2,778,189.00 which was

equal to full amount allocated by the Kenya Roads Board were also not provided for audit verification. Although the Council prepared a schedule of what was done and paid for, the relevant tender documents, invoices and work certificates were not produced for audit.

The Council did not make available, for audit verification, insurance policy documents to support insurance payments of Kshs.4,797,386.00. Further, the Council procured motor bikes worth Kshs.500,000.00 through single sourcing. In addition, building materials worth Kshs.289,143.00 purchased during the year were not entered in the stores ledger. Travel and subsistence expenditures amounting to Kshs.460,500.00 were not also supported by the necessary receipts and invoices. During the year, some staff were promoted without Ministerial approval. It was also noted some files for the staff lacked copies of certificates, identity cards, and appointment letters.

In view of the issues above, the propriety of the above expenditure, appointments and promotions could not be confirmed.

3.11 Non Response to Draft Report

The draft report which the Controller and Auditor General intended to issue on the 2006/2007 Accounts was submitted to the Council on 20 June 2008. However, no response has been received to date.

4.0 Opinion

Because of the significance of the matters discussed in the preceding paragraphs 3.1 to 3.11, I am unable to express an opinion on the Abstracts of Accounts as required by Section 24(2) of the Public Audit Act, 2003 that: a) the information and explanations required for the purpose of the audit were received; the Accounts have been properly maintained and are in order; Balance Sheet gives a true and fair view of the financial position of the Council as at 30 June, 2007; the Revenue Accounts give a true and fair view of the income and expenditure of the Council for the year ended 2007; and, the Accounts comply with the Local Government Act, C


P. N. KOMORA, CBS
CONTROLLER AND AUDITOR GENERAL

Nairobi

14 November 2008

MUNICIPAL COUNCIL OF BUNGOMA

**ABSTRACTS OF ACCOUNTS FOR THE
YEAR 2006/2007**

**C. OBALI ALUKU
MUNICIPAL TREASURER**

AUGUST, 2007

APPENDIX TO ABSTRACTS OF ACCOUNTS FOR THE YEAR 2006/2007

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**His Worship the Mayor,
His Worship the Deputy Mayor,
Committee Chairmen,
Councillors
Ladies and Gentlemen**

SUBMISSIONS AND TREASURER'S REPORT - FINANCIAL YEAR 2006/07 ACCOUNTS

I have the pleasure to present the Bungoma Municipal Council's Abstract of Accounts for the year ended 30th June 2007 together with my report and comments thereon.

The accounts are prepared as per the requirements of Local Government Act Chapter 265, section 229.

These accounts are subject to and will be submitted to the office of the controller and auditor General as per the Exchequer and Audit Act.

PRINCIPLES AND CONVENTIONS

1. The accounts are prepared on historical accounting convention.

2. Provision and renewals Fund have been provided for at the following rates:-

- (i). Vehicles: - (a). Light vehicles @ 20%
- (b). Heavy vehicles @ 12.5%

(ii). Furniture @ 25% in compliance with the financial regulations No. L2 paragraph 5 a - d.

3. FIXED ASSETS:

The Council's fixed assets amounting to KShs. 32,575,841.00 are shown in the books at the cost price and are supported by capital statements attached to these accounts which also specify how each asset was financed. (i)

4. SUNDRY DEBTORS - KShs. 86,338,354.45

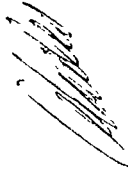
- (i). The Council has kept detailed records of all the Debtors' figure amounts and appropriate steps are being made to collect or recover the amounts accordingly.
- (ii). Great difficulties are however being experienced in the collections of Rates due, Interest on Rates and the Plot/Land rent arrears respectively and the Council will have to look into these matters.

5. BANK AND CASH BALANCES

The Main Cash Books and monthly bank reconciliations were written and prepared respectively in respect of all the Council's Fund Accounts to reflect the Bank and Cash Balances positions shown in the various Balance Sheets.

8. FUND ACCOUNTS

The Council has continued to maintain Revenue Accounts for General Rate Fund, LATF Fund, Housing and RMLF.



C. OBALI ALUKU
AG. MUNICIPAL TREASURER

CONSOLIDATED BALANCE SHEET AS AT 30TH JUNE, 2007.

<u>FIXED ASSETS: (3)</u>	PAGE	NOTE	2005/2006	2006/2007
			<u>KES</u>	<u>KES</u>
Capital outlay	20&21&26		29,392,635.65	21,279,135.65
Other Long Term Outlay	20&26		<u>14,356,705.35</u>	<u>11,296,705.35</u>
			<u>43,749,341.00</u>	<u>32,575,841.00</u>
<u>CURRENT ASSETS:</u>				
Sundry Debtors (4)		25	43,222,387.05	86,338,354.45
Cash Balance (5)			133,492.00	64,808.00
Cash at bank (5)			683,890.55	862,605.70
			<u>44,039,769.60</u>	<u>87,265,768.15</u>
			<u>87,789,110.60</u>	<u>119,841,609.15</u>
<u>REPRESENTED BY:</u>				
<u>LONG TERM LIABILITIES</u>				
Loans Outstanding:				
L.G.L.A. Loans		27	9,769,041.75	9,428,325.85
NHC Loans		22	4,102,815.40	3,916,814.15
Unpaid LGLA Loans				10,593,836.30
			<u>13,871,857.15</u>	<u>23,938,976.30</u>
<u>CURRENT LIABILITIES:</u>				
Sundry creditors			14,713,233.75	20,725,177.30
			<u>14,713,233.75</u>	<u>20,725,177.30</u>
<u>PROVISIONS & RENEWALS:</u>				
Provision & Renewals fund		28	13,207,882.60	13,214,442.60
Building & maintenance fund		27	1,452,112.00	1,579,434.50
			<u>14,659,994.60</u>	<u>14,793,877.10</u>
<u>OTHER BALANCES:</u>				
Surplus			17,766,409.70	41,511,256.90
Loans Repaid			7,798,190.10	8,001,527.80
Grants Applied		26	10,521,473.55	2,976,342.00
Revenue contribution to capital		26&20	8,457,951.75	7,894,451.75
			<u>44,544,025.10</u>	<u>60,383,578.45</u>
			<u>87,789,110.60</u>	<u>119,841,609.15</u>



**AINEAH INDAKWA
TOWN CLERK
BUNGOMA MUNICIPAL COUNCIL**



**CHRISANTUS OBALI
TOWN TREASURER
BUNGOMA MUNICIPAL COUNCIL**

GENERAL RATE FUND - BALANCE SHEET AS AT 30TH JUNE 2007

2005/2006	2006/2007	2005/2006	2006/2007
	Kshs.		Kshs.
<u>LONG TERM LIABILITIES</u>		<u>FIXED ASSETS</u>	
9,769,041.75 L.G.L.A. - Loan outstanding	9,428,325.85	18,150,031.90 Capital outlay	10,490,031.90
Unpaid Loan Instalments LGLA	10,593,836.30	10,645,727.95 Other L. term outlay	7,585,727.95
<u>CURRENT LIABILITIES:</u>			
10,593,836.30 Sundry creditors	16,738,701.75		
- Bank overdraft	16,738,701.75		
		<u>CURRENT ASSETS</u>	
<u>PROVISIONS & RENEWALS:</u>		39,468,809.05 Sundry debtors	82,711,577.45
13,207,882.60 Provision & Renewal Fund	13,214,442.60	133,492.00 Cash Balance	64,808.00
1,452,112.00 Building & Maint. Fund	1,579,434.50	35,774.00 Cash at bank	-
<u>OTHER BALANCES:</u>			
Loans Discharged:			
5,166,901.75 Loans Repaid	5,542,617.65		
10,521,473.55 Grants Applied	2,976,342.00		
Revenue Contribution to			
238,474.35 Capital outlay	128,474.35		
17,484,112.60 Suplus	40,649,970.30		
	49,297,404.30		
	<u>100,852,145.30</u>		<u>100,852,145.30</u>

AINEAH INDAKWA
TOWN CLERK
BUNGOMA MUNICIPAL COUNCIL

CHRISANTUS OBALI
TOWN TREASURER
BUNGOMA MUNICIPAL COUNCIL

001 - CIVIC VOTE

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.	Kshs.		Kshs.
	PERSONNEL				
300,000.00	Mayor's allowances	420,000.00		-	-
264,000.00	Deputy Mayor's Allowances	384,000.00		-	-
1,140,000.00	Committee chairman Allowances	2,088,000.00			
864,000.00	Other Councillors Allowances	1,008,000.00			
	Civic Seminars Expenses	-			
	Civic pension	-			
2,568,000.00	Sub Total	3,900,000.00			
	OPERATIONS				
1,389,737.00	Travelling & Substist. Allowance	1,634,550.00			
48,066.00	Printing & Stationery	560.00			
87,470.00	Postal & Telephones	128,600.00			
	Advertising & Periodicals	-			
271,600.00	Petrol, Fuels & Oils	445,754.00			
	Furniture & Fittings	11,400.00			
5,475.00	Books & Publications	4,430.00			
	Provisions & renewals				
	I.U.L.A				
433,750.00	Entertainment Expenses	1,019,859.00			
2,236,098.00	Sub Total	3,245,153.00			
	MAINTENANCE				
144,084.00	Maintenance of Vehicles	127,300.00			
800.00	Repairs & Maintenance of Parlour	60.00			
96,150.00	Vehicle insurance	-			
	Official Celebration Expenses	24,600.00			
241,034.00	Sub Total	151,960.00			
5,045,132.00	Transfer to Summary	7,297,113.00		Transfer to Summary	-

002 - TOWN CLERK'S AND ADMINISTRATION

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.	Kshs.		Kshs.
	PERSONNEL				
1,242,015.00	Salaries and Wages	2,261,835.00	403,200.00	Application fees	357,400.00
7,000.00	NSSF	7,200.00	8,100.00	Sub-division & transfer of land	
51,669.00	Provident fund	89,904.00		Consent on mortgage and trade	183,050.00
7,615.00	Leave Allowances	37,790.00	36,150.00	Office Rent	167,147.95
638,000.00	Housing Allowance	1,293,000.00	30,555.00	Miscellaneous Income	501,200.00
2,980.00	Travelling & insurance cover	-	430,500.00	Renewal fees	
10,500.00	Education & courses	44,750.00		Hire of Council's chambers	
166,936.00	Superfund	329,474.00		Court Fines	
22,500.00	Responsibility Allowance	30,000.00	7,829,000.00	Licences	10,188,000.00
	Acting/Special duty allowance		24,100.00	Ground Rent	22,300.00
	Sub Total	4,093,953.00	523,395.00	Penalty on Business Permit	789,185.00
2,149,215.00			5,400.00	Extension of Lease	
	OPERATIONS		31,310.00	Grazing & Impound Fees	99,520.00
501,730.00	Travelling & Subsistence	402,175.00	33,000.00	Clearance Certificate	46,400.00
96,291.50	Printing and stationery	173,673.00		Telephone A.I.A	
94,777.05	Postal and Telephones	98,092.30	110000	Administrative recharge	11,000.00
780,114.00	Advertising and Periodicals	236,628.00		Hire of Council's chairs	
240,785.00	Petrol, Fuel and Oils	244,552.00			
1,745,732.00	Vehicle Insurance	5,475,594.00			
16,295.00	Books & Publications	35,530.00			
102,650.00	ALGAK/ ALGE fees	79,700.00			
211,492.00	Entertainment Expenses	730,323.00			
8,318.00	Water & Conservancy	133,925.00			
60,000.00	Professional fees	10,000.00			
	Clothing & Uniforms	3,620.00			
456,200.00	Legal Expenses	326,920.00			
	IULA	25,035.00			
5,000.00	District Harambee show	-			
5,000.00	Donation to national functions	8,000.00			
3,000.00	Burial Expenses	16,521.00			
4,327,384.55	Sub Total	8,000,288.30			
	MAINTENANCE				
	Electricity charges	2,400.00			
201,660.00	Vehicle Maintenance	8,520.00			
	Repairs and Maintenance	28,124.00			
201,660.00	Sub Total	39,044.00			
6,678,259.55	Transfer to Summary	12,133,285.30	9,464,710.00	Transfer to Summary	12,365,202.95

040 - TREASURER'S DEPARTMENT

2005/2006		EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.			Kshs.	Kshs.		Kshs.
1,560,180.00	Salaries and Wages	2,571,030.00	354,445.00	Miscellaneous Income		
9,200.00	NSSF	2,600.00	21,274.00	Private Plot rent		48,484.00
53,275.00	Provident fund	24,314.00	303,481.20	Interest on rates		
215,236.00	Super fund	432,205.00	101,711.00	Area rates and rent		
51,225.00	Acting and Special Duty	79,718.00	2,000.00	Agricultural Produce Cess		
61,471.00	Leave allowance	31,772.00		Sale of Impounded goods		
768,100.00	House allowances	1,254,750.00	46,250.00	Bank Clearance Charges		61,500.00
	Heavy duty allowances			70 Stand premium		
	Sub Total	4,396,389.00		67000 Transport fees		
	OPERATIONS					
347,070.00	Travelling & Substist. allowance	444,106.00				
200,953.00	Printing and Stationery	468,567.00				
64,588.80	Postal and Telephones	328,570.00				
65,648.00	Petrol, Fuel and Oils	328,570.00				
18,100.00	Education & Courses	11,500.00				
1,059.00	Clothing and Uniforms	1,218.00				
	Electricity charges					
40,000.00	Advertising & periodicals	-				
	Burial Expenses	-				
191,743.00	Entertainment Expenses	383,807.00				
	Sub Total	1,966,338.00				
	MAINTENANCE					
	Maintenance of Vehicles					
200.00	Water & conservancy					
660.00	Repairs and Maintenance	10,320.00				
	Audit and Inspections fees	200,000.00				
87,095.00	Maintenance of Vehicles	17,300.00				
204,631.60	Banks and Finance charges	328,689.75				
15,215.00	Books and Publications	23,999.00				
	Civil contingencies					
	Vehicle Insurance					
	Sub Total	580,308.75				
307,801.60	Sub Total	6,943,035.75				
3,955,650.40	Transfer to Summary			896,231.20	Transfer to Summary	109,984.00

042 - MARKETS SECTION

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
		Kshs.	Kshs.		Kshs.
	PERSONNEL				
579,370.00	Salaries and Wages	1,381,105.00	329,850.00	Rental of shops	292,230.00
16,800.00	NSSF	16,600.00	20,000.00	Rental of canteens	3,600.00
78,156.00	Provident fund	151,080.00	2,572,100.00	Rental of open air market	3,619,690.00
276,000.00	House allowances	636,000.00	138,100.00	Rental of stalls	123,300.00
15,054.00	Leave allowances	39,645.00	771,300.00	Market fees	1,293,180.00
1,670.00	Training & courses	-			
14,016.00	Supernuation Fund	74,397.00			
	Heavy/Dirty work allowances				
981,066.00	Sub Total	2,298,827.00			
	OPERATIONS				
87,190.00	Travelling and Subsistence	63,490.00			
40,458.00	Clothing and Uniforms	1,524.00			
1,920.00	Printing and Stationery	30,000.00			
163,713.75	Water and Conservancy	214,014.00			
293,281.75	Sub Total	309,028.00			
	MAINTENANCE				
	Furniture & Fittings	-			
	Maintenance of vehicles	-			
10,000.00	Repairs & maintenance	1,000.00			
56,893.00	Building and Maintenance fund	39,552.00			
799,520.00	Principal Loan Charges	31,915.10			
	Interest Loan Charges	63,766.70			
4,304.60	Electricity charges	7,721.00			
870,717.60	Sub Total	143,954.80			
2,145,065.35	Transfer to Summary	2,751,809.80	3,831,350.00	Transfer to Summary	5,332,000.00

043 - BUS PARK SECTION

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.			Kshs.
	PERSONNEL				
488,580.00	Salaries and Wages	892,395.00	133,500.00	Fines on parking fees	208,830.00
15,000.00	NSSF	9,400.00	11,000,230.00	Bus park fees	12,618,510.00
51,093.00	Provident fund	73,630.00			
255,000.00	House allowances	452,250.00			
23,157.00	Superfund	78,332.00			
	Leave allowances	15,844.00			
832,830.00	Sub Total	1,521,851.00			
	OPERATIONS				
31,500.00	Clothing and uniform	5,000.00			
25,000.00	Printing and stationery	63,519.00			
88,812.00	Water and conservancy	16,000.00			
	Maintenance of vehicles				
86,660.00	Travelling and subside.Allowances	132,250.00			
231,972.00	Sub Total	216,769.00			
	MAINTENANCE				
	Furniture & Fittings	-			
	Principal Loan charges	13,975.05			
	Interest loan Charges	28,297.15			
	Electricity charges	5,000.00			
	Building and maintenance fund	15,000.00			
	Sub Total	62,272.20			
1,064,802.00	Transfer to Summary	1,800,892.20	11,133,730.00	Transfer to Summary	12,827,340.00

045 - COMPUTER SECTION

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.			Kshs.
	PERSONNEL				
83,400.00	Salaries and Wages	231,405.00			
36,000.00	House Allowance	112,500.00			
	Leave allowance	22,807.00			
14,328.00	Super Fund	41,271.00			
133,728.00	Sub total	407,983.00			
	OPERATIONS				
55,000.00	Repairs & maintenance	60,520.00			
50,000.00	Travelling & subsistence	30,500.00			
113,540.00	Printing & stationery	124,963.00			
218,540.00	Sub total	215,983.00			
352,268.00	Transfer to Summary	623,966.00	-	Transfer to Summary	-

044 - SLAUGHTER HOUSE SECTION

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.	Kshs.		Kshs.
	PERSONNEL				
559,020.00	Salaries and Wages	1,097,545.00	848,142.00	Slaughterhouse & transport fees	1,066,930.00
16,600.00	NSSF	14,400.00	46,363.00	Hides & skins stamps	29,115.00
68,979.00	Provident fund	114,708.00	265,249.00	Auction ring fees	241,750.00
258,000.00	House allowances	498,750.00			
9,580.00	Leave allowances	12,074.00			
3,360.00	Acting allowance				
12,473.00	Supermuation Fund	62,455.00			
928,012.00	Sub Total	1,799,932.00			
	OPERATIONS				
6,400.00	Travelling and subsistence	11,000.00			
14,400.00	Clothing and uniform	-			
6,400.00	Printing and Stationery	23,438.55			
	Petrol, Fuel & Oils	-			
	Government Licences	800.00			
99,903.00	Water and conservancy	175,955.00			
13,000.00	Maintenance of Human killers	44,310.00			
140,103.00	Sub Total	255,503.55			
	MAINTENANCE				
	Repairs and maintenance	92,980.00			
79,625.00	Building and maintenance fund	23,438.55			
	Furniture and Fittings	-			
	Maintenance of Lights	2,150.00			
10,339.10	Electricity Charges				
89,964.10	Sub Total	118,568.55			
1,158,079.10	Transfer to Summary	2,174,004.10	1,159,754.00	Transfer to Summary	1,337,795.00

100 - TOWN ENGINEER'S DEPARTMENT

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.	Kshs.		Kshs.
	PERSONNEL				
493,210.00	Salaries and Wages	942,470.00		Survey Sketching fees	
9,000.00	NSSF	7,200.00		Search fee for Beacons	13,350.00
66,727.00	Provided fund	100,284.00	3,200.00	Approval of building plans	
248,000.00	House allowance	459,750.00	214,540.00	Private works and prints	242,766.00
1,724.00	Leave allowances	13,954.00		Building Inspection fees	741,350.00
	Salary Refund		65,622.50	Road crossing and cuttings	
	Training and Courses			Road drainage fees	
13,225.00	Supernuation Fund	60,782.00		Miscellaneous Income	168,524.00
831,886.00	Sub Total	1,584,440.00	490,000.00	Occupational Permit Fees	
	OPERATIONS		34,300.00	Road Signs and Advertising	
18,559.00	Printing and Stationery	42,462.00	1,230,500.00	Printing of Building Plans	
155,700.00	Travelling and Subsistence	157,388.00		Conservancy fees	1,634,150.00
27,000.00	Clothing and Uniform		20,400.00	Burial of destitute fees	20,160.00
14,499.00	Postal and Telephones	14,912.60	205,662.00	Hire of dust bins	276,950.00
238,632.90	Electricity Charges	395,569.50	7,700.00	Hire of roller	
52,599.00	Petrol, Fuel and Oils	80,195.00		Connection & clearance fees	
	Town Planning expenses	20,000.00			
	Water & Conservancy				
2,250.00	Government Licences	16,000.00			
18,720.00	Entertainment Expenses	26,190.00			
527,959.90	Sub Total	752,717.10			
	MAINTENANCE				
50,745.00	Repair and Maintenance	84,600.00			
1,012,162.00	Maintenance of vehicles	2,209,368.00			
34,590.00	Provision for Renewals				
	Furniture & fittings	100.00			
	Principal loan	238,748.20			
	Interest on loan	395,064.50			
	Entertainment Expenses				
406,732.00	Vehicle' Insurance	47,497.00			
1,504,229.00	Sub Total	2,975,377.70			
2,864,074.90	Transfer to Summary	5,312,534.80	2,271,924.50	Transfer to Summary	3,097,250.00

101 - ROADS AND WORKS SECTION

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.	Kshs.		Kshs.
	PERSONNEL				
250,830.00	Salaries and Wages	511,120.00			
6,600.00	NSSF	5,800.00			
29,758.00	Provided fund	-			
131,500.00	House allowance	267,750.00			
862.00	Leave allowances	3,770.00			
1,050.00	Heavy/Dirty work allowances	-			
6,874.00	Super fund	33,843.00			
427,474.00	Sub Total	822,283.00			
	OPERATIONS				
-	Travelling & subsistence	-			
-	Advertising & Periodicals	-			
-	Clothing and Uniforms	-			
-	Petrol, Fuel and Oils	22,475.00			
-	Miscellaneous Expenses				
-	Electricity Charges				
-	Repairs of Vehicles				
-	Sub Total	22,475.00			
	MAINTENANCE				
-	Repairs and Maintenance	-			
-	Maintenance of Street Lights	3,400.00			
-	Furniture and Fittings				
-	Sub Total	3,400.00			
427,474.00	Transfer to summary	848,158.00		Transfer to summary	-

103 - CEMETERY SECTION

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.	Kshs.		Kshs.
	PERSONNEL				
57,480.00	Salaries and Wages	110,400.00			
2,400.00	NSSF	2,400.00			
8,100.00	Provided fund	25,859.00			
	Super fund				
30,000.00	House allowance	45,000.00			
	Leave allowances	-			
1,800.00	Heavy/Dirty work allowances	1,250.00			
99,780.00	Sub Total	184,909.00			
	OPERATIONS				
	Clothing & uniforms	-			
	Petrol, Fuels and Oils	3,500.00			
	Sub Total	3,500.00			
99,780.00	Transfer to summary	188,409.00		Transfer to summary	-

107 - CONSERVANCY SECTION

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.			Kshs.
	PERSONNEL				
272,580.00	Salaries and Wages	921,045.00			
4,800.00	NSSF	8,600.00			
27,552.00	Supermuation Fund	106,056.00			
16,200.00	Provided fund	-			
132,000.00	House allowance	478,500.00			
3,600.00	Heavy/Dirty work allowances	3,000.00			
	Salary Refunds				
20,388.00	Leave allowances	10,377.00			
477,120.00	Sub Total	1,527,578.00			
	OPERATIONS				
	Printing and Stationery				
21,800.00	Clothing and Uniforms	9,500.00			
207,930.00	Petrol, Fuel and Oils	371,781.00			
200.00	Travelling & Subsistance	1,500.00			
6,000.00	Mosquito control	-			
	Renewals Provision				
	Entertainment Expenses	9,500.00			
14,700.00	Tree Nursery	200.00			
	Public Conservancy	-			
250,630.00	Sub Total	392,481.00			
	MAINTENANCE				
532,128.00	Maintenance of vehicles	66,835.00			
250.00	Repairs & Maintenance	-			
574,170.00	Cost of Dustbins	-			
1,106,548.00	Sub Total	66,835.00			
1,834,298.00	Transfer to summary	1,986,894.00			
				Transfer to Summary	
				-	

200 - EDUCATION AND SOCIAL SERVICES DEPARTMENT

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.	Kshs.		Kshs.
	PERSONNEL				
264,120.00	Salaries and Wages	447,180.00	100.00	Miscellaneous Income	200.00
	NSSF		3,000.00	Registration Fees for Women Groups	10,100.00
22,194.00	Provided fund		152,650.00	Nursery school fees	125,600.00
96,000.00	House allowance	225,000.00	26,800.00	Gate collections	11,500.00
5,162.00	Leave allowances	22,369.00			
	Relieving Allowances				
43,212.00	Supernuation Fund	80,664.00			
	Training & Courses	-			
150.00	Ag/Special Duty Allowance	-			
430,838.00	Sub Total	775,213.00			
	OPERATIONS				
	Travelling & substist. allowances	27,300.00			
	Printing and Stationery	2,190.00			
	Postal and Telephones	-			
	Miscellaneous expenses				
	Entertainment Expenses				
	Clothing and Uniforms				
	Sub Total	29,490.00			
	MAINTENANCE				
	Advertising and Periodicals	-			
	Development fees				
	Repairs and Maintenance	989.00			
	Grants to children welfare	-			
	Sub Total	989.00			
430,838.00	Transfer to summary	805,692.00	182,550.00	Transfer to Summary	147,400.00

301 - NURSERY SCHOOLS

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.	Kshs.		Kshs.
	PERSONNEL				
200,750.00	Salaries and Wages	538,595.00			
3,600.00	NSSF	2,400.00			
22,194.00	Provided fund	34,293.00			
94,000.00	House allowance	273,000.00			
5,162.00	Leave allowances	40,699.00			
9,569.00	Superannuation Fund	60,699.00			
	Heavy duty allowance				
GR	Sub Total	949,686.00			
335,275.00					
	OPERATIONS				
	Travelling and Subsistence Exp.	-			
	Petrol Fuel & Oils				
	Clothing & uniforms				
	Printing and Stationery				
11,268.00	Water & Conservancy				
	Sub Total	-			
11,268.00					
	MAINTENANCE				
	Furniture & Fittings				
	Repairs and Maintenance				
	Sub Total	-			
-					
346,543.00	Transfer to Summary	949,686.00		Transfer to Summary	-

300 - STADIUM SECTION

2005/2006	EXPENDITURE	ACTUAL 06/07	2005/2006	INCOME	ACTUAL 06/07
Kshs.		Kshs.	Kshs.		Kshs.
	PERSONNEL				
761,370.00	Salaries and Wages	1,367,880.00			
9,000.00	NSSF	7,200.00			
41,180.00	Provided fund	66,312.00			
81,354.00	Superfund	168,948.00			
333,000.00	House allowance	652,500.00			
	Leave allowances	9,062.00			
1,225,904.00	Sub Total	2,271,902.00			
	OPERATIONS				
1,600.00	Travelling and Subsistence	3,400.00			
	Petrol, Fuel and Oils	3,300.00			
	Sports Equipment				
	Printing and Stationery				
2,800.00	Entertainment Expenses	610.00			
	Water & Conservancy	300.00			
805,600.00	Inter Municipality Sports	558,400.00			
810,000.00	Sub Total	566,010.00			
	MAINTENANCE				
	Furniture and Fittings	610.00			
5,700.00	Repairs and Maintenance	989.00			
190.00	Building and Maintenance Fund	9,720.00			
5,890.00	Sub Total	11,319.00			
2,041,794.00	Transfer to summary	2,849,231.00		Transfer to Summary	-

1,319.10
631,205.50

Deficit c/d

631,205.50

(ii). BALANCE SHEET AS AT 30TH JUNE 2007.

	2005/2006	2005/2006	2006/2007
LONG-TERM LIABILITIES	Kshs		Kshs.
Bank overdraft	1,319.10		4,055,000.00
OTHER BALANCES	7,765,977.40		3,710,977.40
LATF Revenue Contribution to Capital			
Surplus	7,767,296.50		7,765,977.40
	<u>8,609,693.40</u>		<u>1,319.10</u>
		<u>8,609,693.55</u>	<u>7,767,296.50</u>
			<u>4,055,000.00</u>
			<u>3,710,977.40</u>
			<u>7,765,977.40</u>

LATF FUND ACCOUNT

CAPITAL ASSETS STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2007

ASSET AND HOW FINANCED	FINANCIAL SOURCE REF.	ASSET BOOK VALUE AT 17/2006	ADDITIONALS 2006/2007	TOTAL	WRITE-OFF 2006/2007 REVALUE	TOTAL	SUB-TOTAL	BALANCE AT 30/6/2007
CAPITAL OUTLAY		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Tractor		2,105,000.00		2,105,000.00		2,105,000.00		
Trailer		350,000.00		350,000.00		350,000.00		
Vehicle- Peugeot KAN 005P	LATF REV.	2,053,500.00		2,053,500.00	453,500.00	1,600,000.00	4,055,000.00	4,055,000.00
OTHER LONG-TERM CAPITAL OUTLAY								
Slaughter House Works	LATF REV.	52,470.00		52,470.00		52,470.00		
Market Reno. & Lighting	LATF REV.	76,303.00		76,303.00		76,303.00		
Cemetery Land	LATF REV.	350,000.00		350,000.00		350,000.00		
Market Auction Ring	LATF REV.	400,000.00		400,000.00		400,000.00		
Bridges	LATF REV.	2,158,909.90		2,158,909.90		2,158,909.90		
Bus Park Works	LATF REV.	220,250.00		220,250.00		220,250.00		
Receptacles & Site & Service	LATF REV.	91,044.50		91,044.50		91,044.50		
Computer System	LATF REV.	362,000.00		362,000.00		362,000.00		
TOTAL		8,219,477.40	-	8,219,477.40	453,500.00	7,765,977.40	7,765,977.40	7,765,977.40

HOUSING FUND ACCOUNT

(ii). INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 30TH JUNE 2007

ACTUAL 05/06	EXPENDITURE	ACTUAL 06/07	ACTUAL 05/06	INCOME	ACTUAL 06/07
		Kshs.			
6,385.00					
202,472.00	Bank charges	11,630.00			
551,865.55	Loan Principal Charges	202,472.85	264,000.00	House rents	276,000.00
200,000.00	Loan Interest Charges	551,865.55	639,480.00	T.P.H.S receipts	1,065,344.60
2,500.00	Loan repayment NHC			Surplus b/d	20,781.90
304,000.00	Repairs and Maintenance		20,781.90	Surplus c/d	13,341.90
	Transfer to LATF				
	Transfer to RMLF	609,500.00			
	Transfer to GRF				
		<u>1,375,468.40</u>	<u>924,261.90</u>		<u>1,375,468.40</u>

(ii). BALANCE SHEET AS AT 30TH JUNE 2007

EXPENDITURE	ACTUAL 06/07	INCOME	ACTUAL 06/07
		Kshs	Kshs.
LONG-TERM LIABILITIES		FIXED ASSETS	
4,102,815.40	3,916,814.15	6,734,103.75	6,734,103.75
N.H.C. Loans Outstanding		Capital Outlay	
CURRENT LIABILITIES		CURRENT ASSETS	
4,119,397.45	3,985,156.45	T.P.H.S. Debtors	3,477,377.00
Unpaid Loan Instalments		House Rent Debtors	149,400.00
		Bank Balance	<u>13,341.90</u>
			3,640,118.90
OTHER BALANCES		OTHER BALANCES	
2,631,288.35	2,458,910.15	345,037.55	Deficit
N.H.C. Loans Discharged			
Surplus	<u>13,341.90</u>		
	<u>10,853,501.20</u>		<u>10,374,222.65</u>

HOUSING FUND ACCOUNT

(i) **CAPITAL ASSETS STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2007**

ASSET AND HOW FINANCED	FINANCIAL SOURCE REF.	ASSET BOOK VALUE AT 1/7/2006	ADDITIONS 2006/2007	TOTAL	WRITE-OFF 2006/2007	SUB-TOTAL	BALANCE AT 30/6/2007
<u>NATIONAL HOUSING</u>							
Bungoma USAID	N.H.C. Loan	5,811,362.00	-	5,811,362.00	-	5,811,362.00	
Rental Housing Scheme	N.H.C. Loan	628,214.05	-	628,214.05	-	628,214.05	
Site and Service Scheme	N.H.C. Loan	294,527.70	-	294,527.70	-	294,527.70	6,734,103.75
TOTAL							6,734,103.75

(ii) **CAPITAL ASSET LOAN FINANCING STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2007**

CAPITAL ASSETS AND HOW FINANCED	TOTAL ASSETS COST	LOANS O/STANDING 1/7/2006	LOANS DIS-CHARGED AT 1/7/2006	LOANS INTEREST DUE 2006/2007	LOAN PRINCIPAL DUE 06/07	LOAN O/STANDING AT 30/06/2007	LOAN DISCHARGED AT 30/06/2007
<u>NATIONAL HOUSING CORP.</u>							
Bungoma USAID	5,811,362.00	4,096,317.60	1,715,044.40	545,367.75	179,954.55	3,614,760.20	1,838,222.35
Rental Housing Scheme	628,214.05	324,572.25	303,641.80	6,497.80	22,518.30	302,053.95	326,160.10
Site and Service Scheme	294,527.70	-	294,527.70	-	-	-	294,527.70
Grand Totals	6,734,103.75	4,420,889.85	2,313,213.90	551,865.55	202,472.85	3,916,814.15	2,458,910.15

CAPITAL ASSETS' STATEMENT FOR THE YEAR ENDED 31ST JUNE, 2007

CAPITAL ASSETS & FINANCIAL SOURCE	FINANCIAL SOURCE REF.	BOOK VALUE 1/1/2006	ADDITIONALS 2006/2007	TOTAL	WRITE OF 2006/2007	TOTAL	SUB-TOTAL	BALANCE AT 30/06/2007
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CAPITAL OUTLAY								
L.G.L.A. LOANS	Schedules:							
Council offices and Halls	36/A/ZI - 22A	4,242,476.55	-	4,242,476.55	-	4,242,476.55		
	36/A/A - Z	224,000.00	-	224,000.00	-	224,000.00		
Old market	45, 1290 & 1352	1,358,079.00	-	1,358,079.00	-	1,358,079.00		
New market extension	36/9 - 17	600,000.00	-	600,000.00	-	600,000.00		
Bus park terminus	36/A - Z	960,660.00	-	960,660.00	-	960,660.00	7,385,215.55	
Sewerage land acquired	36/C/1.5							
Grants								
Bedford Lorry - KUF 263	Rev. Accounts	200,000.00	-	200,000.00	-	200,000.00		
Fire Engine-KAB 089Q	Min of L.Authority	4,500,000.00	-	4,500,000.00	-	4,500,000.00		
Stadium complex	Bungoma C.C.	388,800.00	-	388,800.00	-	388,800.00		
Refuse Engine-KAB 281Q	Min of L.Authority	4,500,000.00	-	4,500,000.00	-	4,500,000.00		
Slaughter house	Danida	937,542.00	-	937,542.00	-	937,542.00	10,526,342.00	
Revenue contributions								
Vehicles: -								
Landrover KUC 424	G. Rate Fund	200,000.00	-	200,000.00	-	200,000.00		
Furniture & Fittings: -								
Clerk's Department	G.Rate Fund	23,488.75	-	23,488.75	-	23,488.75		
Treasurer's Department	G.Rate Fund	7,768.35	-	7,768.35	-	7,768.35		
Markets Department	G.Rate Fund	2,407.65	-	2,407.65	-	2,407.65		
S/house Department	G.Rate Fund	3,010.95	-	3,010.95	-	3,010.95		
Works Department	G.Rate Fund	1,798.65	-	1,798.65	-	1,798.65	238,474.35	
OTHER L.T. OUTLAY								
L.G.L.A. LOANS: -								
Sewerage Project/Scheme	Sch. 36/A - V	7,029,708.95	-	7,029,708.95	-	7,029,708.95		
Street Lighting	Sch.36/2-4&36/1/A-	556,019.00	-	556,019.00	-	556,019.00	7,585,727.95	
TOTAL		25,735,759.85	-	25,735,759.85	-	25,735,759.85	25,735,759.85	25,735,759.85

GENERAL RATE FUND - TRIAL BALANCE AS AT 30TH JUNE 2007

	DR. KShs.	CR KShs.
Various Expenditure Vote	57,694,062.15	
Fixed Assets per Capital statement	18,075,759.85	
Sundry debtors as per list	82,711,577.45	
Cash Balance	64,808.00	
Suspense Account	374,237.00	
Bank Balance	161,080.25	
Surplus c/d		5,482,681.50
Various Income Items		93,235,587.95
L.G.L.A. Loans outstanding		9,428,325.85
L.G.L.A. Loans Discharged		5,542,617.65
Grants Applied		2,976,342.00
Revenue Contribution to capital outlay		128,474.35
Building and Maintenance fund		1,579,434.50
Provisions and renewals fund		13,214,442.60
Unpaid LGLA loans		10,593,836.30
Sundry creditors		16,899,782.00
	159,081,524.70	159,081,524.70

CAPITAL ASSETS' STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2007

CAPITAL ASSETS & FINANCIAL SOURCE	FINANCIAL SOURCE REF.	BOOK VALUE 7/1/2006	ADDITIONALS 2006/2007 (Revaluation)	TOTAL	WRITE OFF 2006/2007	TOTAL	SUB-TOTAL	BALANCE AT 30/06/200
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
CAPITAL OUTLAY								
L.G.L.A. LOANS	Schedules:							
Council offices and Halls	36/A/ZI - 22A	4,242,476.55	-	4,242,476.55	-	4,242,476.55		
	36/A/A - Z	224,000.00	-	224,000.00	-	224,000.00		
Old market	45, 1290 & 1352	1,358,079.00	-	1,358,079.00	-	1,358,079.00		
New market extension	36/9 - 17	600,000.00	-	600,000.00	-	600,000.00		
Bus park terminus	36/A - Z	960,660.00	-	960,660.00	-	960,660.00	7,385,215.55	
Sewerage land acquired	36/C/1.5							
Grants								
Bedford Lorry - KUF 263	Rev. Accounts	200,000.00	150,000.00	350,000.00	-	350,000.00		
Fire Engine-KAB 089Q	Min of L.Authority	4,500,000.00	-	4,500,000.00	4,050,000.00	450,000.00		
Stadium complex	Bungoma C.C.	388,800.00	-	388,800.00	-	388,800.00		
Peugeot KAM 274B	National Water	-	200,000.00	200,000.00	-	200,000.00		
Peugeot KAM 838C		-	450,000.00	450,000.00	-	450,000.00		
Refuse Engine-KAB 281Q	Min of L.Authority	4,500,000.00	-	4,500,000.00	4,300,000.00	200,000.00		
Slaughter house	Danida	937,542.00	-	937,542.00	-	937,542.00	2,976,342.00	
Revenue contributions								
Vehicles: -								
Landrover KUC 424	G. Rate Fund	200,000.00	-	200,000.00	110,000.00	90,000.00		
Furniture & Fittings: -								
Clerk's Department	G.Rate Fund	23,488.75	-	23,488.75	-	23,488.75		
Treasurer's Department	G.Rate Fund	7,768.35	-	7,768.35	-	7,768.35		
Markets Department	G.Rate Fund	2,407.65	-	2,407.65	-	2,407.65		
S/house Department	G.Rate Fund	3,010.95	-	3,010.95	-	3,010.95		
Works Department	G.Rate Fund	1,798.65	-	1,798.65	-	1,798.65	128,474.35	10,490,031.90
OTHER L.T. OUTLAY								
L.G.L.A. LOANS: -								
Sewerage Project/Scheme	Sch. 36/A - V	7,029,708.95	-	7,029,708.95	-	7,029,708.95		
Street Lighting	Sch.36/2-4&36/1/A-E	556,019.00	-	556,019.00	-	556,019.00	7,585,727.95	
TOTAL		25,735,759.85	800,000.00	26,535,759.85	8,460,000.00	18,075,759.85	18,075,759.85	18,075,759.85

CAPITAL ASSETS LOAN FINANCING STATEMENT FOR THE YEAR ENDED 30TH JUNE 2007

CAPITAL ASSETS AND HOW FINANCED	TOTAL ASSETS COST	LOANS OUT-STANDING AT 1/7/2006	LOANS DISCHARGED AT 1/7/2006	LOANS INTEREST DUE AT 2006/2007	LOAN PRINCIPAL DUE 2006/2007	LOAN OUTSTANDING AT 30/6/2007	LOAN DISCHARGED AT 30/6/2007
LOCAL GOVERNMENT AUTHORITY LOANS							
Council offices & Hall	4,242,476.55	3,000,753.75	1,241,722.80	256,969.85	91,077.55	2,909,676.20	1,332,800.35
Old Market	224,000.00	-	224,000.00	-	-	-	224,000.00
New Market Extensions	1,358,079.00	882,498.60	475,580.40	63,766.70	31,915.10	850,583.50	507,495.50
Bus Park Terminus	600,000.00	392,200.45	207,799.55	28,297.15	13,975.05	378,225.40	221,774.60
Sewerage Land Acquired	960,660.00	532,077.85	428,582.15	39,400.00	34,164.90	497,912.95	462,747.05
Sewerage Project/Scheme	7,029,708.95	4,663,199.05	2,366,509.90	332,418.05	196,894.35	4,466,304.70	2,563,404.25
Street Lighting	556,019.00	333,312.05	222,706.95	23,246.45	7,688.95	325,623.10	230,395.90
	14,970,943.50	9,804,041.75	5,166,901.75	744,098.20	375,715.90	9,428,325.85	5,542,617.65

BUILDING AND MAINTENANCE FUND ACCOUNT FOR THE YEAR ENDED 30TH JUNE 2007

DETAILS	ASSET COST	BALANCE AT 1/7/2006	REVENUE PROVISION 2006/2007	TOTAL	EXPENSES 2006/2007	BALANCE 2006/2007	SUB-TOTAL	BALANCE 30/6/2007
Council offices and Hall	4,242,476.55	954,557.10	106,061.90	1,060,619.00	85,020.00	975,599.00		
Old Market	224,000.00	50,400.00	5,600.00	56,000.00	-	56,000.00		
New Market Extensions	1,358,079.00	305,568.00	33,952.00	339,520.00	178,981.00	160,539.00		
Bus Park Terminus	600,000.00	135,000.00	15,000.00	150,000.00	40,910.00	109,090.00		
Stadium complex	388,800.00	87,480.00	9,720.00	97,200.00	53,379.00	43,821.00		
Slaughterhouse	937,542.00	210,946.95	23,438.55	234,385.50	-	234,385.50		
							1,579,434.50	1,579,434.50

PROVISION AND RENEWALS FUND STATEMENT AS AT 30TH JUNE 2007

DETAILS	ASSET COST	BALANCE	REVENUE PROVISIONS 2006/2007	TOTAL	SUB-TOTAL	BALANCE 30/6/2007
PROVISIONS Audit fees	-	KSHS. 353,410.00	KSHS. 200,000.00	KSHS. 553,410.00	KSHS. 553,410.00	KSHS. 553,410.00
RENEWAL FUNDS						
Clerk's Department						
Peugeot KWE 302	580,059.00	580,059.00	-	580,059.00		
Landrover KUC 424	200,000.00	200,000.00	-	200,000.00	780,059.00	
CIVIC DEPT						
Peugeot KAN 005P	2,053,500.00	2,053,500.00	-	2,053,500.00	2,053,500.00	
Slaughterhouse Depart.						
Meat Van KSX 657	148,000.00	148,000.00	-	148,000.00	148,000.00	
Work's Department						
Tractor KLZ 474	79,000.00	79,000.00	-	79,000.00	79,000.00	
Engineer's Department						
Fire Engine KAB 089Q	4,500,000.00	4,500,000.00	-	4,500,000.00		
Refuse Engine KAB 281Q	4,500,000.00	4,500,000.00	-	4,500,000.00		
Bed Ford KUF 263	200,000.00	200,000.00	-	200,000.00	9,200,000.00	12,260,559.00
FURNITURE & FITTINGS						
Clerk's Department	23,488.00	23,488.00	-	23,488.00		
Treasurer's Department	7,768.35	7,768.35	-	7,768.35		
Markets' Department	2,407.65	2,407.65	-	2,407.65		
Slaughterhouse Depart.	3,010.95	3,010.95	-	3,010.95		
Works Department	1,798.65	1,798.65	-	1,798.65		
Computer System	362,000.00	362,000.00	-	362,000.00	400,473.60	400,473.60
					400,473.60	13,214,442.60

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(16,470,796-)

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	CASH	CASH	BANK	CASH	CASH	BANK
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4	Income Journal					
5	Transfer from IATF					
6	Banking					
7	Bill etc					
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14	HIST OF UNREPORTED CHECKS					
15	B/E MAY 2007 (LWS Ticked)	7207218				
16	Chgs	3851 - 3000				
17		3852 - 3000				
18		3853 - 2800				
19		3854 - 1300				
20		3855 - 4896				
21		3856 - 4500				
22		3857 - 1400				
23		3858 - 1200				
24		3859 - 1600				
25		3870 - 563				
26		3871 - 30950				
27		3872 - 2000				
28		3873 - 114365				
29		3874 - 10000				
30		3875 - 2000				
31		3876 - 1216				
32		3877 - 2503				
33		3878 - 16716				
34		3879 - 9250				
35		3880 - 5690				
36		3881 - 45800				
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Bank Reconciliation Statement
 Balance as per Statement
 Less Unreconciled cheques
 Balance as per Cash Book

NB LIST OF UNREPORTED CHECKS CONTINUED OVER PAGE



