

Republic of Kenya



*Passed laid by
Hon. Kuti (Minister
for Livestock Development
on Tuesday, 17/7/08
at Kasungu*

Kenya National Audit Office

REPORT

OF

**THE CONTROLLER
AND AUDITOR-GENERAL**

ON

**THE ABSTRACTS OF
ACCOUNTS OF THE TOWN
COUNCIL OF KAJIADO
FOR THE YEAR ENDED
30 JUNE 2006**

PARLIAMENT
OF KENYA
LIBRARY



KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE ABSTRACTS OF ACCOUNTS OF THE TOWN COUNCIL OF KAJIADO FOR THE YEAR ENDED 30 JUNE 2006

The attached Abstracts of Accounts of the Town Council of Kajiado which comprise the Consolidated Balance Sheet as at 30 June 2006 and the summary Income and Expenditure Statement 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 of Abstracts of Accounts which give a true and fair view of the Council's state of affairs and its operating results 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 the basis for the audit opinion.

3.0 Qualification Points:-

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

- (i) The Town Council of Kajiado was established in 1994. However, the Council has not submitted for audit Abstracts of Accounts for the period 1994 to 1998/1999. The Council was therefore and continues to be in breach of the law. In the absence of certified Accounts for 1998/1999 and prior years, the source and accuracy of the opening balances for the 1999/2000 Accounts as at 01 July 1999 and for all the subsequent years, including 2005/2006, could not be confirmed.
- (ii) The Council used the unapproved Simplified Accounting Systems (SAS) format in the preparation of its Accounts for 2005/2006 contrary to Section 229 (2) of the Local Government Act. The Council was therefore in breach of the law.
- (iii) The 2005/2006 Abstracts of Accounts did not include a Cash Flow Statement as required. The LATF Income and Expenditure Account in the Council's Accounts did not include approved estimates as required. The deficits of the Summary Revenue Account and Consolidated

Income and Expenditure Account of Kshs.(2,749,683.55) and Kshs.(2,175,645.55) respectively differed by an unreconciled or unexplained amount of Kshs.574,038.00. Further, the process of sharing assets and liabilities between the Council and the parent Council from which it was carved had not been completed as at 30 June 2006.

In view of the issues raised hereabove, the accuracy of the 2005/2006 Accounts could not be confirmed.

3.2 Fixed Assets

The Consolidated Balance Sheet Fixed Assets balances increased by Kshs.2,061,987.00. from Kshs.14,305,433.00 as at 30 June 2005 to Kshs.16,367,420.00 as at 30 June 2006. The Council did not maintain a Fixed Assets Register (FAR). Further, the Council did not make available ownership documents and valuation reports of the assets for audit review. In the circumstances, it was not possible to ascertain the existence, ownership, security, location, valuation and accuracy of the Council's Fixed Assets reflected in the Balance Sheet as at 30 June 2006.

3.3 Renewals Funds

Section 219 (1) of the Local Government Act, Cap 265 requires the Council to create and set aside adequate renewals funds for the entire or partial replacement of some or all the assets, which, owing to depreciation or other cause, will require at some future date to be replaced. During the year 2005/2006, the Council did not make any provision for depreciation in the Accounts or create and set aside Renewals Funds as required. It was, therefore, in breach of the law. Further, in the absence of Renewals Funds, it is not clear how the Council intends to finance the replacement of its assets, in future.

3.4 Cash and Bank Balances

The Cash and Bank balances in the Consolidated Balance Sheet decreased from Kshs.3,740,852.00 as at 30 June 2005 to Kshs.1,956,569.00 as at 30 June 2006. However, the Council did not produce monthly bank reconciliations statements and bank balances confirmation certificates for

audit. Further, the Council did not constitute a board of survey to confirm cash in hand balances and other securities as at the end of the financial year. It was, therefore, not possible to confirm the accuracy of the Cash and Bank balances reflected in the Balance Sheet as at 30 June 2006.

3.5 Sundry Debtors

The Debtors balances increased marginally from Kshs.18,591,724.00 as at 30 June, 2005 to Kshs.18,726,389.00 as at 30 June 2006. However, Debtors' records were not properly maintained and the Council did not produce schedules and analyses for audit review. Further, no provision was made in the Accounts for bad and doubtful debts. In the circumstance, it was not possible to confirm the accuracy of the Sundry Debtors balances as at 30 June 2006.

3.6 Creditors

The Creditors balances decreased from Kshs.14,635,562.00 as at 30 June 2005 to Kshs.13,615,237.00 as at 30 June 2006. The Creditors were as follows:-

<u>Item</u>	<u>Amount</u> <u>Kshs.</u>
LAPF	6,558,771.00
Apex Valuers	148,551.00
SACCO (Mwito)	734,174.00
NHC	3,898,832.00
Telcom Kenya	1,514,009.00
Mwema & Associates	371,000.00
Geomatics	90,000.00
KENAO	300,000.00
Total	<u>13,615,337.00</u>

However, these balances were not supported by ledgers, schedules and listings. Their accuracy could not therefore be ascertained. Further, the Local Authority Provident Fund (LAPF) and the National Housing Corporation's balances of Kshs.6,558,771.00 and Kshs.3,898,832.00 had

remained in the books for a long time exposing the Council to the risk of further interest, penalties or legal actions.

3.7 Capital Discharged

The Capital Development under the heading of Capital Discharged in the Balance Sheet reflected nil balance as at 30 June 2006. However, no records were provided to show how the previous balance of Kshs.12,948,000.00 was accounted for. Further, the Balance Sheet total Capital Discharged amount of Kshs.16,301,573.00 differs from the amount indicated in note 3.8 to the Accounts of Kshs.16,367,420.00 by an unexplained or unreconciled amount of Kshs.65,883.00. In the circumstances, the accuracy of the Capital Development and Discharged balances could not be confirmed.

3.8 Local Authorities Transfer Fund (LATF)

3.8.1 The LATF Income and Expenditure Account reflects Kshs.5,105,044.00 received during the year. However, records maintained by the Ministry of Local Government indicate that Kshs.5,603,400.00 was disbursed as LATF grants. The resultant difference of Kshs.498,316.00 has not been explained. Further, the Council did not maintain separate and distinct accounting records for LATF. In addition, the LATF Account did not include the 2005/2006 approved estimates as required.

3.8.2. Included in the list of LATF expenditures were amounts of Kshs.399,000.00 and Kshs.673,750.00 in respect of survey fees and valuation roll respectively. However, no reports were produced for audit review to support the expenditures.

In the circumstances, it was not possible to ascertain whether LATF grants received by the Council were properly receipted and accounted for. Further, in the absence of supporting reports, the propriety of the payments in respect of survey fees and valuation roll could not be confirmed.

3.9 Non Response to Audit Queries and Draft Report

The 2005/2006 Abstracts of Accounts were audited and material issues raised with the Council through a letter dated 31 May 2007. Further, the draft report

which the Controller and Auditor General intended to issue on the Accounts was forwarded to the Council for comments on 4 February 2008. However, no response has been received to the two letters to date. It has, therefore, not been possible to determine what action has been taken or is intended to be taken to address the issues raised.

4.0 Opinion

In view of the significance of the matters discussed in the preceding paragraphs 3.1 to 3.9, I am unable to express an opinion on the Abstracts of Accounts as required by Section 24 of the Public Audit Act, 2003 that:- all the information and explanations required for the purpose of the audit were received; the Accounts have been properly maintained and are in order; the Abstracts of Accounts present a true and fair view of the financial position of the Council; and, the Accounts comply with the Local Government Act, Cap 265.

P. N. Komora

P. N. KOMORA, CBS

CONTROLLER AND AUDITOR GENERAL

Nairobi

29 May 2008

**TOWN
COUNCIL
OF KAJIADO**

**ABSTRACT OF ACCOUNTS
FOR THE YEAR ENDED 30TH
JUNE 2006**

TOWN COUNCIL OF KAJIADO

FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006

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TOWN COUNCIL OF KAJIADO

TREASURER'S REPORT

1.1 INTRODUCTION

I have the pleasure of presenting the accounts for Kajiado Town council for the period ended 30th June 2006.

The accounts have been prepared in accordance with section 229(I) of the Local Government Act Cap 265. The Town council of Kajiado had Nine operational divisions or responsibility centers which were further divided into two funds namely 1) The general fund which comprises of numbers 1-7 and LATF Fund Account number 8 and RMLF number 9

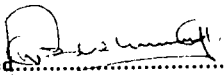
- 1) Administration Department
- 2) Treasurer Department
- 3) Councillor's Department
- 4) Conservancy Department
- 5) community Department
- 6) Fire Department
- 7) Cemetery Department
- 8) Latf
- 9) RMLF

1.2 RESPONSIBILITY CENTER ACCOUNT STATEMENTS.

Each individual responsibility center financial performance is given separately. These performance statements of receipts and expenditure are in Kenya Shillings, which are compared to the approved budget for the year. The detailed performance statements for 2005/2006 are summarized in a Summary Account to give a one-page clear picture of the operations of the general fund.

1.5 BALANCE SHEET

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

Signed  Dated 23rd Day of October 2007
Town Treasurer

Signed  Dated 24th Day of Oct 2007
Clerk

TOWN COUNCIL OF KAJIADO
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
CONSOLIDATED BALANCE SHEET
AS AT 30TH JUNE 2006

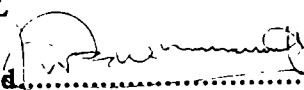
	NOTES	2006 Kshs.	2005 Kshs.
FIXED ASSETS			
	3.3	12,948,000	8,355,333
LATF	3.3	2,388,426	-
RMFL		1,030,994	5,950,100
Total	3.4	16,367,420	14,305,433
CURRENT ASSETS			
Cash At Bank (CO-OP)	3.4	86,534	703,222
Cash at Bank (K-REP)	3.4	439,783	-
Cash at Bank(Housing K-REP)	3.4	78,105	-
Sundry Debtors	3.5	18,726,389	18,591,724
Cash At Bank (LATF)	3.4	770,443	2,115,295
Cash At Bank (RMLF)	3.4	581,704	922,335
Total Current Assets		20,682,958	22,332,576
CURRENT LIABILITIES			
GRF Creditors	3.6	13,615,237	13,185,462
LATF Creditors		-	1,450,100
Total Current Liabilities		13,615,237	14,635,562
NET CURRENT ASSETS		7,067,721	7,697,014
NET ASSET		23,435,141	22,002,447
REPRESENTED BY:			
FUND BALANCES			
GRF	3.7	2,769,854	4,488,544
LATF	3.7	2,517,468	836,326
RMFL	3.7	1,846,280	1,030,994
		7,133,603	6,355,864
CAPITAL DISCHARGED			
GRF Contribution	3.8	12,948,000	1,512,282
LATF Contribution	3.8	2,322,543	2,217,295
RMFL	3.8	1,030,994	(1,030,994)
Capital Development			12,948,000
TOTAL		16,301,537	15,646,583
TOTAL		23,435,141	22,002,447

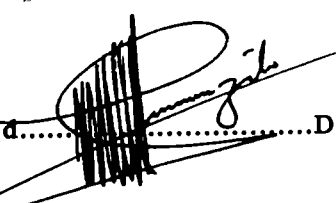
Signed  Dated 23rd Day of Oct 2007
Town Treasurer

Signed  Dated 24th Day of Oct 2007
Town Clerk

TOWN COUNCIL OF KAJIADO
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
GRF (GENERAL RATE FUND)
BALANCE SHEET AS AT 30TH JUNE 2006

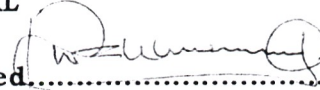
	Notes	2006 Kshs.	2005 Kshs.
FIXED ASSETS			
Capital Outlay	3.3	8,448,000	8,448,000
Long tem capital Outlay	3.3	4,500,000	4,500,000
Total	3.4	12,948,000	12,948,000
CURRENT ASSETS			
Cash At Bank (CO-OP)	3.4	86,534	703,222
Cash At Bank (K-REP)		439,783	-
Cash at Bank(Housing K-REP)		78,105	-
Sundry Debtors	3.5	15,848,681	18,591,724
Total Current Assets		16,970,991	19,294,946
CURRENT LIABILITIES			
Creditors	3.6	13,615,237	13,185,462
Total Current Liabilities		13,615,237	13,185,462
NET CURRENT ASSETS		3,355,754	6,109,484
NET ASSET		16,303,754	19,057,484
REPRESENTED BY:			
FUND BALANCES			
Surplus B/F		6,105,438	5,519,538
Surplus /deficit for the year		(2,749,684)	589,946
		3,355,754	6,109,484
CAPITAL DISCHARGED			
GRF Contribution	3.8	12,948,000	12,948,000
		12,948,000	12,948,000
TOTAL		16,303,754	19,057,484

Signed  Dated 23rd Day of Oct 2007
Town Treasurer

Signed  Dated 24th Day of Oct 2007
Town Clerk

TOWN COUNCIL OF KAJIADO
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
LATF (Local Authority Transfer Fund)
BALANCE SHEET AS AT 30TH JUNE 2006

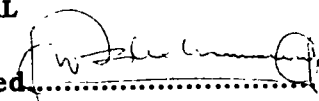
	<u>2006</u> <u>Kshs.</u>	<u>2005</u> <u>Kshs.</u>
FIXED ASSETS		
Capital Outlay	1,019,890.00	1,019,890.00
Long term outlay	1,368,536.00	1,450,110.00
Total	<u>2,388,426.00</u>	<u>2,470,000.00</u>
CURRENT ASSETS		
Cash At Bank	770,443.35	2,115,295.00
Total Current Assets	<u>770,443.35</u>	<u>2,115,295.00</u>
CURRENT LIABILITIES		
LAFT	-	1,450,100.00
NET CURRENT ASSETS	<u><u>770,443.35</u></u>	<u><u>665,195.00</u></u>
NET ASSET	<u><u>3,158,869.35</u></u>	<u><u>3,135,195.00</u></u>
REPRESENTED BY:		
FUND BALANCES		
Fund B/F	836,326.00	836,326.00
	<u>836,326.00</u>	<u>836,326.00</u>
CAPITAL DISCHARGED		
LATF Contribution	1,461,876.00	2,217,295.00
Capital Development	860,667.00	81,574.00
TOTAL	<u><u>3,158,869.00</u></u>	<u><u>3,135,195.00</u></u>

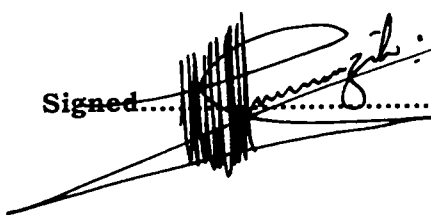
Signed  Dated 23rd Day of Oct 2007
Town Treasurer

Signed  Dated 24th Day of Oct 2007
Town Clerk

TOWN COUNCIL OF KAJIADO
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
RMLF
BALANCE SHEET AS AT 30TH JUNE 2006

	<u>2006</u> Kshs.	<u>2005</u> Kshs.
FIXED ASSETS		
CAPITAL OUTLAY	1,030,994.00	1,030,994.00
Total	<u>1,030,994.00</u>	<u>1,030,994.00</u>
CURRENT ASSETS		
Cash At Bank	581,703.95	922,335.00
Total Current Assets	<u>581,703.95</u>	<u>922,335.00</u>
CURRENT LIABILITIES	-	-
NET CURRENT ASSETS	<u>581,703.95</u>	<u>922,335.00</u>
NET ASSET	<u>1,612,697.95</u>	<u>1,953,329.00</u>
REPRESENTED BY:		
FUND BALANCES		
Fund for the year	581,703.95	(108,659.00)
Surplus /deficit for the year	-	-
	<u>581,703.95</u>	<u>(108,659.00)</u>
CAPITAL DISCHARGED		
Long term capital outlay	1,030,994.00	2,061,988.00
TOTAL	<u>1,612,697.95</u>	<u>1,953,329.00</u>

Signed  Dated 23rd Day of Oct 2007
Town Treasurer

Signed  Dated 24th Day of Oct 2007
Town Clerk

TOWN COUNCIL OF KAJIADO
SUMMARY OF REVENUE ACCOUNT DEPARTMENTALLY
FOR THE YEAR ENDED 30TH JUNE 2006

Department	Personnel	Operations	Maintenance	capital project	Total Expenditure	Service Receipts	Surplus/ (Deficit)
Clerk's	1,455,244.00	1,529,983.00	149,012.00		3,134,239.00	237,620.00	(2,896,619.00)
Treasurer's	1,057,826.00	637,753.00	159,660.00		1,855,239.00	3,674,156.00	1,818,917.00
Civic	-	1,472,058.00	-		1,472,058.00	-	(1,472,058.00)
Conservancy	856,620.00	70,040.00	200.00		926,860.00	696,940.00	(229,920.00)
Community	845,969.00	-	-		845,969.00	-	(845,969.00)
LATF	883,223.00	2,439,658.00	408,278.00	1,073,712.00	4,804,871.00	5,105,044.00	300,173.00
MARKET	927,857.00	1,750.00	210,259.00		1,139,866.00	2,479,307.00	1,339,441.00
Rental Housing department	-	150,000.00	4,000.00		154,000.00	248,700.00	94,700.00
Cemetery	214,595.00	-	-		214,595.00	2,300.00	(212,295.00)
Fire department	257,560.00	17,479.00	-		275,039.00	-	(275,039.00)
RMLF	22,400.00	317,980.00	1,111,922.00		1,452,302.00	1,081,287.45	(371,014.55)
Totals	6,521,294.00	6,636,701.00	2,043,331.00	1,073,712.00	16,275,038.00	13,525,354.45	(2,749,683.55)

CORPORATE INCOME							
LAND TAXES							729,280.00
CESSES							-
LICENCES & FEES							6,642,083.00
TOTAL CORPORATE INCOME							7,371,363.00

Net recurrent surplus/ (Deficit)							(2,749,683.55)
General fund brought forward							19,179,467.90
General fund carried forward							16,429,784.35

**TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
CORPORATE RECEIPTS**

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
INCOME			
CORPORATE INCOME			
LAND TAXES			
Transfer fees	190,370 00	259,137 00	32,340 00
Conservancy Fee	-	947,252 00	696,940 00
TOTAL LAND TAXES	190,370.00	1,206,389.00	729,280.00
CESSSES			
Vegetable Cess	-	-	-
TOTAL CESS	-	-	-
LICENSES & FEES			
LASA Arrears	-	-	19,820 00
Pounding fees	-	2,204 00	214,600 00
Penalties	230,165 00	526,372 00	270,075 00
House Rent	343,965 00	376,229 00	248,700 00
Application fees	1,220 00	79,337 00	34,400 00
Hawkwers	140 00	36,278 00	-
LASC	84,220 00	160,547 00	-
Burial Fees	3,100 00	2,204 00	2,300 00
Single Business Permit	1,639,390 00	1,914,222 00	2,149,866 00
Survey rate	190,370 00	259,137 00	32,340 00
poll rate	130,850 00	152,028 00	205,280 00
Slaughter fee rent	56,085 00	29,821 00	76,475 00
Bus Park Fees	438,501 00	35,775 00	254,000 00
Sand Cess	-	-	654,920
Plan Approval	295,500 00	77,868 00	248,980 00
Stall Rent	-	95,682 00	-
Plot Rent	2,284,419 00	1,295,071 00	1,298,247 00
Transfer fees	513,600 00	278,781 00	-
Lease	26,510 00	51,855 00	-
Market fees	505,521 00	239,015 00	606,080 00
clearance fees	424,220 00	207,172 00	326,000 00
TOTAL LICENSES & FEES	7,167,776.00	5,819,598.00	6,642,083.00
TOTAL CORPORATE INCOME	7,358,146.00	7,025,987.00	7,371,363.00
GRANTS			
LATF Disbursements	4,687,295.00	5,105,044.00	5,105,044.00
RMFL	922,335 00	-	1,081,287 45
TOTAL GRANTS	4,687,295.00	5,105,044.00	6,186,331.45
TOTAL RECEIPTS	4,687,295.00	12,131,031.00	13,525,354.45

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
CORPORATE RECEIPTS

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
EXPENDITURE			
PERSONNEL			
Staff Salary & Wages	3,252,272.00	4,208,984.00	3,465,116.00
Provident Fund	352,998.00	593,169.00	61,503.00
NSSF	108,800.00	120,000.00	179,530.00
House Allowance	1,363,696.00	2,372,400.00	1,713,438.00
Leave Allowance	115,783.00	131,338.00	38,268.00
Super Fund	140,548.00	327,294.00	24,546.00
TOTAL PERSONNEL	5,334,097.00	7,753,185.00	5,482,401.00
OPERATIONS			
Medical. Expenses	40,704.00	-	17,479.00
Travelling & Subsistence.	516,440.00	266,822.00	1,235,485.00
Algak/Algae	-	120,000.00	15,000.00
Chairman Allowance	-	512,000.00	405,651.00
Mayor Christmas tree	-	51,000.00	24,845.00
Seminars & Tours	41,500.00	15,300.00	-
Other Councillors' Allowance	1,248,472.00	1,250,000.00	921,842.00
Education tours	25,900.00	-	-
Pension	25,000.00	-	-
Entertainment	46,210.00	15,300.00	-
cost of Valuation	-	-	9,400.00
Bursary	135,330.00	120,200.00	-
Loan Repayment	-	201,000.00	150,000.00
Water & electricity	7,895.00	21,420.00	1,750.00
Clothing & Uniforms	7,035.00	63,162.00	-
Fuel,Oil & Tyres	47,580.00	219,100.00	617,655.00
Telephone Charges	69,314.00	55,000.00	78,738.00
Office Equipment	59,465.00	50,190.00	20,740.00
Equipment & tools	2,785.00	72,120.00	-
Donations	49,100.00	9,920.00	-
provision for contingecy	52,550.00	-	87,630.00
General Insurance	162,240.00	61,200.00	-
Printing and Stationery	124,762.00	70,000.00	197,914.00
Training & Courses	30,795.00	88,296.00	83,398.00
Bank Charges	-	-	4,698.00
TOTAL OPERATIONS	2,693,077.00	3,262,030.00	3,872,225.00
REPAIRS, ALTERATIONS & MAINTENANCE			
Repair of Buildings	20,570.00	25,500.00	4,000.00
Repair of Vehicles	166,684.00	200,150.00	215,122.00
Office maintenance	-	20,000.00	93,550.00
Tractor repair	-	-	-
Road Repairs	-	-	1,111,922.00
Cleaning & sewerage	15,400.00	50,000.00	116,709.00
Equipment tools &water	-	-	200.00
Market Repair/Maintenance	14,800.00	25,500.00	-
Repair of Furniture	26,600.00	-	-
TOTAL RAM	244,054.00	225,650.00	1,541,503.00
LATF EXPENDITURE	960,315.00	4,804,871.00	4,804,871.00
TOTAL EXPENDITURE	9,231,543.00	16,045,736.00	15,701,000.00
NET SURPLUS/(DEFICIT)	(4,544,248.00)	(3,914,705.00)	(2,175,645.55)

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
CLERK'S DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
SERVICE INCOME			
Poll rate	130,850.00	152,028.00	205,280.00
Survey rate	190,370.00	259,137.00	32,340.00
TOTAL INCOME	321,220.00	411,165.00	237,620.00
EXPENDITURE			
PERSONNEL			
Staff Salary & Wages	402,810.00	849,480.00	812,986.00
Provident Fund	54,833.00	189,522.00	54,696.00
NSSF	10,000.00	14,400.00	151,930.00
House Allowance	168,000.00	510,000.00	424,105.00
Leave Allowance	1,620.00	23,147.00	11,527.00
TOTAL PERSONNEL	637,263.00	1,586,549.00	1,455,244.00
OPERATIONS			
Travelling & Subsistence.	124,400.00	120,000.00	496,052.00
Medical Expenses	-	-	1,976.00
Algak/Algae	-	120,000.00	15,000.00
Fuel/Oil/Tyres	-	110,000.00	564,615.00
Telephone Charges	69,314.00	55,000.00	78,738.00
Office Equipment	59,465.00	50,190.00	20,740.00
Clothing & Uniforms	7,035.00	50,000.00	-
Motor vehicle insurance	162,240.00	61,200.00	-
Rental fees	-	-	-
provision for contingency	52,550.00	-	87,630.00
Printing and Stationery	124,762.00	70,000.00	197,914.00
Training & Courses	14,715.00	51,816.00	67,318.00
TOTAL OPERATIONS	614,481.00	688,206.00	1,529,983.00
REPAIRS, ALTERATIONS & MAINTENANCE			
Repair of Vehicles	125,864.00	180,000.00	149,012.00
Repair of Furniture	26,600.00	-	-
TOTAL RAM	152,464.00	180,000.00	149,012.00
TOTAL EXPENDITURE	1,404,208.00	2,454,755.00	3,134,239.00
NET SURPLUS/(DEFICIT)	(1,082,988.00)	(2,043,590.00)	(2,896,619.00)

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
TREASURER'S DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
SERVICE INCOME			
Single Business Permit	1,639,390 00	1,914,222.00	2,149,866.00
Application fees	1,220.00	79,337.00	34,400.00
LASC Arrears	-	-	19,820.00
LASC	84,220.00	160,547.00	-
Sand cess	157,350.00	1,988,725.00	654,920 00
Hides & Skins	1,200 00	-	-
Hawkwers	140 00	36,278.00	-
Penalties	230,165 00	526,372.00	270,075.00
Bus Park Fees	438,501 00	35,775 00	254,000 00
Pounding fees	-	2,204 00	214,600 00
Slaughter fee rent	56,085 00	29,821 00	76,475.00
TOTAL INCOME	2,608,271.00	4,773,281.00	3,674,156.00
EXPENDITURE			
PERSONNEL			
Staff Salary & Wages	910,901 00	1,354,320 00	729,494 00
Provident Fund	-	-	-
NSSF	22,000 00	28,800 00	8,000 00
House Allowance	140,548 00	800,400 00	288,300.00
Hardship Allowance	-	-	-
Leave Allowance	9,148.00	43,962 00	7,486 00
Super Fund	140,548 00	327,294.00	24,546 00
Special duty allowances	-	-	-
TOTAL PERSONNEL	1,223,145.00	2,554,776.00	1,057,826.00
OPERATIONS			
Travelling & Subsistence	236,220 00	110,000 00	619,713 00
cost of Valuation	-	-	9,400 00
Training & Courses	16,080 00	70,000 00	8,640.00
Medicl fees	18,225.00	-	-
TOTAL OPERATIONS	270,525.00	180,000.00	637,753.00
REPAIRS, ALTERATIONS & MAINTENANCE			
MV Repairs	40,820 00	20,150 00	66,110 00
Office maitenance	-	20,000 00	93,550.00
	40,820.00	40,150.00	159,660.00
TOTAL EXPENDITURE	1,493,670.00	2,774,926.00	1,855,239.00
NET SURPLUS/(DEFICIT)	1,114,601.00	1,998,355.00	1,818,917.00

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
MARKET DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
SERVICE INCOME			
Plan Approval	295,500.00	77,868.00	248,980.00
Stall Rent	-	95,682.00	-
Plot Rent	2,284,419.00	1,295,071.00	1,298,247.00
Transfer fees	513,600.00	278,781.00	-
Lease	26,510.00	51,855.00	-
Market fees	505,521.00	239,015.00	606,080.00
clearance fees	424,220.00	207,172.00	326,000.00
TOTAL INCOME	4,049,770.00	2,245,444.00	2,479,307.00
EXPENDITURE			
PERSONNEL			
Staff Salary & Wages	575,620.00	595,260.00	597,876.00
Provident Fund	83,477.00	112,689.00	6,807.00
NSSF	21,600.00	21,600.00	5,400.00
House Allowance	300,000.00	300,000.00	310,000.00
Leave Allowance	67,128.00	17,858.00	7,774.00
TOTAL PERSONNEL	1,047,825.00	1,047,407.00	927,857.00
OPERATIONS			
Loan repayment	-	51,000.00	-
Equipment tools & water	2,385.00	36,720.00	-
Water & electricity	7,895.00	21,420.00	1,750.00
Medicl fees	5,000.00	-	-
TOTAL OPERATIONS	15,280.00	109,140.00	1,750.00
REPAIRS, ALTERATIONS & MAINTENANCE			
Cleaning & sewerage	15,400.00	50,000.00	116,709.00
Office maintenance	-	20,000.00	93,550.00
Market Repair/Maintenance	14,800.00	25,500.00	-
	30,200.00	95,500.00	210,259.00
TOTAL EXPENDITURE	1,063,105.00	1,252,047.00	1,139,866.00
NET SURPLUS/(DEFICIT)	2,986,665.00	993,397.00	1,339,441.00

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
WORKS & CONSERVANCY DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
SERVICE INCOME			
Conservancy Fee	676,775.00	947,252.00	696,940.00
TOTAL INCOME	676,775.00	947,252.00	696,940.00
EXPENDITURE			
PERSONNEL			
Staff Salary & Wages	594,140.00	614,280.00	572,520.00
Provident Fund	84,497.00	115,242.00	-
NSSF	26,400.00	26,400.00	6,600.00
House Allowance	330,000.00	330,000.00	277,500.00
Leave Allowance	14,310.00	18,428.00	-
TOTAL PERSONNEL	1,049,347.00	1,104,350.00	856,620.00
OPERATIONS			
Travelling & Subsistence.	3,200.00	9,180.00	-
Fuel/Oil/Tyres	47,580.00	109,100.00	53,040.00
Clothing & Uniform	-	55,000.00	17,000.00
Equipment & tools	400.00	20,400.00	-
TOTAL OPERATIONS	51,180.00	193,680.00	70,040.00
MAINTENANCE			
Equipment tools & water	-	-	200.00
TOTAL RAM	-	-	200.00
TOTAL EXPENDITURE	1,100,527.00	1,298,030.00	926,860.00
NET SURPLUS/(DEFICIT)	(423,752.00)	(350,778.00)	(229,920.00)

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
CIVIC DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
<u>SERVICE INCOME</u>			
TOTAL INCOME	-	-	-
<u>EXPENDITURE</u>			
OPERATIONS			
Chairman Allowance	-	512,000.00	405,651.00
Seminars & Tours	41,500.00	15,300.00	-
Councillors' Allowance	1,248,472.00	1,250,000.00	921,842.00
Pension	25,000.00	-	-
Mayor Christmas tree	-	51,000.00	24,845.00
Entertainment	46,210.00	15,300.00	-
Education tours	25,900.00	-	-
Travelling & Subsistence.	152,620.00	25,500.00	119,720.00
TOTAL OPERATIONS	1,539,702.00	1,869,100.00	1,472,058.00
TOTAL EXPENDITURE	1,539,702.00	1,869,100.00	1,472,058.00
NET SURPLUS/(DEFICIT)	(1,539,702.00)	(1,869,100.00)	(1,472,058.00)

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
RMLF DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/2006 ACTUAL KES
SERVICE INCOME		
Road Maintenance Levy	922,335.00	1,081,287.45
TOTAL INCOME	922,335.00	1,081,287.45
EXPENDITURE		
PERSONNEL		
Casuals	743,064.00	22,400.00
TOTAL PERSONNEL	743,064.00	22,400.00
OPERATIONS		
Travelling & subsistence	49,100.00	9,920.00
Bank charges	-	4,698.00
Petrol oil & Tyres	17,500.00	-
Consevanancy fees	-	14,000.00
Printing & Stationary	86,000.00	-
	-	169,162.00
TOTAL OPERATIONS	152,600.00	197,780.00
REPAIR & MAITENANCE		
Motor Vehicle repairs	135,330.00	120,200.00
TOTAL	287,930.00	317,980.00
CAPITAL PROJECT		
RMLF Contribution to contractors	-	1,111,922.00
TOTAL CAPITAL PROJECT	-	1,111,922.00
TOTAL EXPENDITURE	1,030,994.00	1,452,302.00
NET SURPLUS/(DEFICIT)	(108,659.00)	(371,014.55)

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
CEMETRY DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
SERVICE INCOME			
Mayors xmas tree	-	-	-
Burial Fees	3,100.00	2,204.00	2,300.00
TOTAL INCOME	3,100.00	2,204.00	2,300.00
EXPENDITURE			
PERSONNEL			
Staff Salary & Wages	133,353.00	138,000.00	135,570.00
Provident Fund	19,845.00	26,700.00	-
NSSF	4,800.00	4,800.00	1,600.00
House Allowance	72,000.00	72,000.00	77,220.00
Leave Allowance	3,472.00	4,140.00	205.00
TOTAL PERSONNEL	233,470.00	245,640.00	214,595.00
OPERATIONS			
Clothing & Uniform	-	13,162.00	-
TOTAL OPERATIONS	-	13,162.00	-
REPAIRS, ALTERATIONS & MAINTENANCE			
Repair Social Hall	-	-	-
Nursery schools	-	-	-
TOTAL RAM	-	-	-
TOTAL EXPENDITURE	233,470.00	258,802.00	214,595.00
NET SURPLUS/(DEFICIT)	(230,370.00)	(256,598.00)	(212,295.00)

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
HOUSING DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
SERVICE INCOME			
House Rent	343,965.00	376,229.00	248,700.00
TOTAL INCOME	343,965.00	376,229.00	248,700.00
EXPENDITURE			
PERSONNEL OPERATIONS			
Loan Repayment	-	150,000.00	150,000.00
Clothing & Uniform	-	13,162.00	-
TOTAL OPERATIONS	-	13,162.00	150,000.00
REPAIRS, ALTERATIONS & MAINTENANCE			
Buiding repair	20,570.00	25,500.00	4,000.00
Tractor repair	-	-	-
TOTAL RAM	20,570.00	25,500.00	4,000.00
TOTAL EXPENDITURE	20,570.00	38,662.00	154,000.00
NET SURPLUS/(DEFICIT)	323,395.00	337,567.00	94,700.00

**TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
FIRE DEPARTMENT**

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
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SERVICE INCOME	-	-	-
Hire Of Social Hall	-	-	-
TOTAL INCOME	-	-	-
EXPENDITURE			
PERSONNEL			
Staff Salary & Wages	199,530.00	207,000.00	166,750.00
Provident Fund	29,778.00	40,050.00	-
NSSF	7,200.00	7,200.00	1,800.00
House Allowance	108,000.00	108,000.00	87,000.00
Leave Allowance	4,140.00	6,210.00	2,010.00
Super Fund	-	-	-
TOTAL PERSONNEL	348,648.00	368,460.00	257,560.00
OPERATIONS			
Travelling & Subsistence	-	2,142.00	-
Medical	17,479.00	17,479.00	17,479.00
TOTAL OPERATIONS	17,479.00	19,621.00	17,479.00
REPAIRS, ALTERATIONS & MAINTENANCE			
Repair Social Hall	-	-	-
Nursery schools	-	-	-
TOTAL RAM	-	-	-
TOTAL EXPENDITURE	366,127.00	388,081.00	275,039.00
NET SURPLUS/(DEFICIT)	(366,127.00) (388,081.00) (275,039.00)		

TOWN COUNCIL OFKAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
COMMUNITY DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/06 APPROVED KES	2005/06 ACTUAL KES
SERVICE INCOME			
TOTAL INCOME	-	-	-
EXPENDITURE			
PERSONNEL			
Staff Salary & Wages	566,171.00	586,440.00	583,190.00
Provident Fund	80,568.00	108,966.00	-
NSSF	16,800.00	16,800.00	4,200.00
House Allowance	245,148.00	252,000.00	249,313.00
Leave Allowance	15,965.00	17,593.00	9,266.00
TOTAL PERSONNEL	924,652.00	981,799.00	845,969.00
OPERATIONS			
Travelling & Subsistence.	-	2,142.00	-
Training & Exam	-	20,400.00	-
Equipments & tools and materials	-	15,000.00	-
TOTAL OPERATIONS	-	37,542.00	-
REPAIRS,ALTERATIONS & MAINTENANCE			
Repair Social Hall	-	-	-
Nursery school	-	-	-
TOTAL RAM	-	-	-
TOTAL EXPENDITURE	924,652.00	1,019,341.00	845,969.00
NET SURPLUS/(DEFICIT)	(924,652.00)	(1,019,341.00)	(845,969.00)

TOWN COUNCIL OF KAJIADO
FOR THE YEAR ENDED 30TH JUNE 2006
LATF DEPARTMENT

SUBJECTIVE HEAD	2004/05 ACTUAL KES	2005/2006 ACTUAL KES
LATF Service Account	4,687,295	-
LATF Performance Account	-	5,105,044
Total income	4,687,295	5,105,044
Expenditure		
PERSONNEL		
Staff Salary & Wages	514,995	450,034
NSSF	17,200	191,060
NHIF	11,720	12,360
councillors pension	183,000	-
Councillors' Allowance	-	229,769
TOTAL PERSONNEL	726,915	883,223
OPERATIONS		
Bank Charges	-	-
Travelling and Subsistence	90,000	233,600
Accountancy Services	-	150,000
Repair Of Building	-	18,000
Workshop Registration	-	20,000
Water bill	8,960	5,250
VAT	-	133,995
Subscription to Algak	-	20,000
Loan Repayment	-	40,000
survey fees	30,000	399,000
Provident Fund	-	407,759
NSSF	-	294,454
survey fees	-	399,000
Litter Bins	-	57,600
Insurance	-	204,000
hotel expenses	9,000	-
Legal fees	-	30,000
Printing & stationery	95,440	27,000
TOTAL OPERATIONS	233,400	2,439,658
MAINTENANCE		
Motor Vehicle Repairs	-	292,770
Tractor Repair	-	21,400
Furniture & Fittings	-	18,000
Repair Of Buidings	-	5,400
Computer Repair	15,400	15,000
Buspark Repair	-	55,708
TOTAL RAM	15,400	408,278
CAPITAL PROJECTS		
Valuation Roll	-	673,750
Nursery school Construction	-	399,962
Total Capital Project	-	1,073,712
Total expenditure	975,715	4,804,871
Debt Resolution		
Total Debt Resolution	-	-
TOTAL EXPENDITURE	960,315	4,804,871
NET SURPLUS/(DEFICIT)	3,726,980	300,173

B) LATF Balance Sheet	Ksh
Bal.B/f 1/7/2005	2,217,295.00
Add: Surplus	300,173.00
Bal.C/d	2,517,468.00

C)ROAD MAITENANCE LEVY	Ksh
Bal.B/f 1/7/2005	2,217,295.00
Add: Surplus	(371,014.55)
Bal.C/d	1,846,280.45

3.8 CAPITAL DISCHARGED

The capital discharged represent the amount spent on acquiring any asset and the relevant source of fund.
The balances are as follows:-

DESCRIPTION	Balance
	6/30/2006
Revenue Contribution to Capital	12,948,000.00
Latf Contribution	2,388,426.00
RMLF Contribution	1,030,994.00
Total	<u>16,367,420.00</u>

3.5 SUNDRY DEBTORS

Old Commissioner	-	538,000.00	66,300.00	471,700.00
Kajiado Town ship	-	487,400	68,900.00	418,500.00
Shapashina IV	-	423,200.00	57,200.00	366,000.00
Sunrise estate	-	725,600	111,800	613,800.00
Majengo B	-	2,813,700.00	442,000.00	2,371,700.00
kajiado hill	-	479,350.00	54,600.00	424,750.00
Commissioner	-	578,650.00	163,800.00	414,850.00
Saina Annex	-	366,800.00	62,400.00	304,400.00
Majengo C	-	1,281,070.00	244,400.00	1,036,670.00
sAina Estate	-	756,600.00	124,800.00	631,800.00
sAina Estate	-	1,081,600.00	57,200.00	1,024,400.00
Lower Township	-	684,000.00	179,400.00	504,600.00
Majengo A	-	6,624,435.00	772,200.00	5,852,235.00
Single Business permit		-		1,413,276.45
Sub-Total	-	16,840,405.00	2,405,000.00	15,848,681.45
Cash Imprest Outstanding				1,611,760
Councillors Advances	-			95,000
Staff advances	-			899,192
Treasures Dept advances	-			271,755
TOTALS				18,726,389
3.6 SUNDRY CREDITORS				
Provident Fund	-			6,558,771.00
Mwito sacco	-			734,174.00
Apex valuers	-			148,451.00
NHC	-			3,898,832.00
Telkom kenya	-			1,514,009.00
Mwema kigotho	-			371,000.00
Geomatic	-			90,000.00
Kenya national audit	-			300,000.00
TOTAL SUNDRY CREDITORS	-	-	-	13,615,237.00

3.7 FUND BALANCES

The fund balances As At 30th June 2006 Summary

A) G.R.F Balance Sheet	Kshs
Bal.B/f 1/7/2005	5,519,538.00
Add: Surplus	(2,749,683.55)
Bal.C/d	2,769,854.45

TOWN COUNCIL OF KAJIADO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2006

3.1 FINANCIAL YEAR

The accounts relate to the financial year 2005/06 which commenced on 1st July 2005 and ended 30th June 2006.

3.2 Accounting Policies

These accounts are presented on accrual principles whereby income and expenditure are recognized as they are earned or accrued. In this respect the revenue due but unpaid at the Financial year as well as the unsettled expense have been incorporated in the accounts as sundry debtors.

3.3 FIXED ASSETS

Fixed Assets Schedule

DESCRIPTION	Balance 1/7/2005	Addition	Disposals	Balance 6/30/2006
A) LAND & BUILDING				
Rental Housing	4,200,000.00	-	-	4,200,000.00
Market	3,500,000.00	-	-	3,500,000.00
TOTAL LAND & BUILDING	7,700,000.00	-	-	7,700,000.00
B. MOTOR VEHICLES				
Motor vehicle	4,500,000.00	-	-	4,500,000.0
TOTAL MOTOR VEHICLES	4,500,000.00	-	-	4,500,000.00
C. Equipment & Furniture				
Total	748,000.00	78,000.00	-	826,000.00
3.4 Bank Accounts				
GRF Account (Co-op)	276,373.00	-	-	86,534.0
GRF K-REP	-	-	-	439,783.0
LATF A/C	2,115,295.00	-	-	770,443.4
Housing [K-rep]	-	-	-	78,105.0
RMFL Fund A/C	-	-	-	581,704.0
Total	2,391,668.00	-	-	1,956,569.30

