



REPUBLIC OF KENYA

MINISTRY OF LOCAL GOVERNMENT

Library

51

Speaker N. A.	Clerk Asst
Deputy Speaker	C. H. Editor
Clerk N. A.	Reporters
Deputy Clerk	Library
	Press

PARLIAMENT
OF KENYA
LIBRARY

LOCAL AUTHORITIES TRANSFER FUND (LATF)

ANNUAL REPORT

FY 2001-2002

336

LA

**LOCAL AUTHORITIES TRANSFER
FUND
(LATF)**

ANNUAL REPORT

FY 2001 - 2002

KENYA NATIONAL ASSEMBLY LIBRARY

Accession: 10006511

Call No: 336.185 LATF



TABLE OF CONTENTS

<i>Executive Summary</i>	<i>i</i>
<i>Message from the Chairman</i>	<i>1</i>
<i>Message from the Officer Administering the Fund</i>	<i>2</i>
<i>LATF Advisory Committee Members</i>	<i>3</i>
<i>LATF Technical Secretariat Members</i>	<i>4</i>
1. Introduction	5
2. LATF Structure and Allocation Criteria for FY 2001-2002:	5
2.1 Basic LATF Structure	5
2.2 LATF Distribution Criteria and Allocations for FY 2001-2002	6
2.3 LATF Submission Penalties	8
2.4 LATF FY 2001-2002 Financial Account Report	9
3. Local Authority FY 2001-2002 Budget Analysis	9
3.1 Local Authority Revenues	9
3.2 Local Authority Expenditures	12
3.3 Local Authority Expenditures on Capital Projects	13
3.4 Local Authority Debt FY 2001-2002	14
3.4.1 Profile of Local Government Debt in Kenya	14
3.4.2 Contributions in Lieu of Rates (CILOR)	18
3.4.3 Debt Resolution Plans for FY 2001-2002:	18
4. LATF Administration and Monitoring for FY 2001-2002	19
4.1 Administration of the LATF	19
4.2 Monitoring the LATF Objectives	20
4.3 Monitoring and Support Activities funded through LATF Funds	21
4.4 Findings from the LATF-funded Monitoring and Support Activities	22
5. Way Forward	24
Information Notes:	26
Annex 1: LATF Allocations (FY 2001-2002)	27
Annex 2: LATF Financial Summary (FY2001-2002)	32
Annex 3: Financial Profile for each Local Authority	33

Executive Summary

The Local Authorities Transfer Fund (LATF) was established through an Act of Parliament in 1998 to provide resources and incentives to enable local authorities to (1) improve local service delivery, (2) strengthen financial management and accountability and (3) eliminate all outstanding current local debts

The LATF was initially capitalized with 2 percent of the national income tax during its first year of operation (FY 1999-2000) but has since been receiving 5 percent of the national income tax as stipulated by the LATF Act. The Fund distributed Ksh 1 billion in FY 1999-2000, Ksh 2.3 billion in FY 2000-2001, and Ksh 3 billion in FY 2001-2002 to all 174 LA(s) based on a simple and objective formula.

The LATF is administered in accordance with provisions contained in the LATF Act and Regulations. The Fund is under the responsibility of the Minister for Finance and administered by the Permanent Secretary, Ministry of Local Government. An independent Advisory Committee, headed by the private sector, provides advice on the policies and operations of the fund.

The Fund operates in a transparent manner and regularly publishes reports in the newspapers on the allocation criteria and conditions, and planned and actual disbursements. In addition, the Fund publishes this Annual Report that summarizes the operations of the Fund and provides summary financial profile information on planned and actual revenues and expenditures for all local authorities.

The LATF is structured to provide LA(s) with supplementary funds—which are combined with own-source revenues—to meet the LATF objectives. Local Authorities are given the discretion to allocate the LATF funds—and their own source revenues—through the annual budgetary process as stipulated in the Local Government Act (Cap 265) and related financial regulations. LATF monies are subject to the general budget and financial management conditions and not to specific project conditions. Local authorities are accountable for the execution of their budgets, including the use of the LATF monies, under the Local Government Act.

The LATF allocation criteria are designed to ensure that funds are allocated in a predictable, transparent and fair manner. LATF funds in FY 2001-2002 were allocated based on the following published formula:

- A basic minimum lump sum of Ksh 1.5 million to all local authorities (8.7%)
- Sixty percent allocated on the relative population of each local authority¹ (60%)
- The remaining allocated on relative urban population (30.73%).

To receive LATF funds, all LAs are required to submit budget estimates outlining how the LATF funds, in combination with the local own source revenues, are to be used. There were three general stipulations for FY 2001-2002. The local budget must have allocated the

¹ The size of the population for purposes of LATF allocation are those reflected in the provisional results of the 1999 census, while the size of the urban population are those reflected in the 1989 census

equivalent of at least 50% of the LATF service delivery amount for capital projects (including maintenance of capital), and must not allocate more than 65% of the total budget on personnel (which includes consultants). In addition, LA(s) are required to pay all statutory charges within the year in which they are due.

Meeting these three conditions qualify the local authority to receive 60% of the allocated funds. The remaining 40% of the LATF funds is released when the LA meets five additional conditionalities as outlined in the LATF regulations. Specifically, LA(s) are required to submit a:

- (1) **statement of receipts, payments, and balances** for FY 2000-2001,
- (2) **statement of debtors and creditors** for FY 2000-2001 with an explanation of progress on meeting the debt reduction plan with the five statutory creditors signed during FY 2000-2001,
- (3) **Abstract of Accounts** for FY 1999-2000 to be submitted to the Controller and Auditor General ready for audit,
- (4) **Revenue Enhancement Plan** outlining how the LA was going to increase its revenue mobilization during FY 2002-2003 and
- (5) **Local Authorities Service Delivery Action Plan (LASDAP)** documenting that the LA conducted a participatory planning process and identified a 3-year rolling programme of projects and activities linked to the budget of FY 2002-2003.

The LATF was also structured to have a transitional account for a period of two years beginning in FY 2000-2001. This transitional amount was established to compensate LAs for the loss of the Local Authority Services Charge (LASC) that was phased out over a two-year period beginning in January 2000. The LATF was structured to replace the revenues previously received from the LASC.

The Fund observes strict deadlines for the submission of all required documentation. In the event of late submissions, the LA is penalized. In FY 2001-2002, 19 LA(s) submitted their documents late, resulting in a loss of Ksh 45.7 million, about 1.5 percent of total LATF allocation. Of this penalty, Nairobi City Council lost Ksh 8 million for failure to submit the required abstracts of accounts. In accordance with the LATF Regulations, an individual report was sent to each LA providing details of the LATF amounts disbursed and an explanation of any penalties.

The Fund is successfully providing both additional resources and incentives to local authorities to improve their service delivery, participatory approach to governance, and financial management and accountability. The Fund has generated a steady flow of local level planning and financial information for policy analysis and monitoring purposes. Up to date abstracts of accounts are now available to the Controller and Auditor General for all local authorities. Debt reduction plans have been signed between LAs and their statutory creditors. Debts are now being repaid while debt control mechanisms for statutory creditors have been put in place. In addition, local authorities (LAs) are preparing revenue enhancement plans and are now consulting with their citizens through a participatory LASDAP process to identify local priorities that are included in the annual budget.

As further discussed in the main report, the various LA submissions indicate a number of important findings:

- **Local authorities have successfully initiated a participatory planning approach through the LASDAP beginning in FY 2001-02.** Although the LASDAPs prepared by different LAs in the first year vary in quality, in general they represent a new direction in mobilizing citizen input in the local level planning process. During the first year, over 27,899 individuals participated in over 900 meetings through the LASDAP process. A total of Ksh 1.5 billion was identified as the aggregate “resource envelope”, approximately 15 percent of the locally available resources. Through the LASDAP process, the citizens identified 3,092 projects or activities which are expected to influence the FY 2002-2003 annual budget process. The challenge is to sustain this participatory approach, broaden and deepen the participation, and expand the role of the community into the design, implementation and monitoring of the local services and projects.
- **Local authorities are submitting planned and actual financial information on revenues and expenditures, including abstracts of accounts.** Some highlights suggest the following:
 - **Revenue estimates used in the budgets are substantially higher than the actual revenues collected.** This ultimately can lead to a deficit budget in practice, forcing the postponement of planned services and projects, increased salary arrears and other new debts and the postponement of implementation of the debt reduction plans. More realistic budgets are a prerequisite for achieving the LATF objectives.
 - **Actual local revenues collected in FY 2001-2002 are slightly higher than FY 2000-2001.** This is encouraging since it appears that the LATF monies are **not** discouraging LA(s) from improving own revenue collections. Continued improvement in own revenue collection is an essential prerequisite for strengthening the autonomy and accountability of LA(s).
 - **Local authorities spent Ksh 1.1 billion on 1,366 capital projects in FY 2001-2002. A substantial amount (31%) of the expenditure concentrated on vehicles and council premises. Twenty percent of the capital expenditures was allocated to roads and 14 percent for water and sanitation.** The recent introduction of the LASDAP process should assist all councils target their expenditures in a more responsive and accountable manner.
 - **Local authority debt, which continues to be a problem, increased by 5 percent in FY 2001-2002 to over Ksh 25 billion.** Nairobi City, which has reported debts of about Ksh 20 billion, increased its debts by over Ksh 500 million this fiscal year. Excluding Nairobi, all LA(s) on average have reduced their outstanding debts this year. The consistent decrease was in statutory debts that declined by close to five percent. The largest increase in debts was from long term loans, salary and councillor arrears and contractor debts. Special provisions to deal with the larger LA(s) with structural debt problems will be needed.

- **Contributions in Lieu of Rates (CILOR) continues to be a major obstacle to improving local financial management and budgeting.** The central government owes about Ksh 400 million on an annual basis to meet their legal tax obligation to local authorities. The reported CILOR arrears owed by the central government to local authorities stands at close to Ksh 3.5 billion.

The monitoring of the LATF and local own revenues financial management is the responsibility of the local authority, with oversight control from the Ministry of Local Government and the Controller & Auditor General (C&AG). As a block grant, the LATF monies are included along with own revenues to be executed through the local budget. The responsibility and accountability for the formulation, execution and monitoring of the council budget is stipulated in the Local Government Act (CAP265). The Ministry of Local Government approves the local budget and has the power to conduct “Extraordinary Inspections” to deal with LA budget and performance related issues. The Local Government Act provides the power to take disciplinary action in cases of violations and non-compliance, including the application of surcharges, suspension, and dismissal. Similarly the Controller & Auditor General has the powers to monitor the ongoing LA budget execution, issuing reports and instructions for corrective action as necessary. Local authority abstracts of accounts are audited by the C&AG.

The LATF is now in its fourth year of operation, continuing to provide important revenues and incentives to enable LA(s) to improve service delivery, financial management and debt resolution. Through the various reforms linked to the LATF, local authorities are increasingly responding to the challenge to play a more active role in improved governance, service delivery, and poverty alleviation.

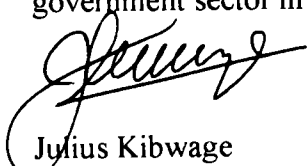
Message from the Chairman

The Local Authorities Transfer Fund (LATF) was established through LATF Act No 8/98 to enable local authorities to (1) improve service delivery, (2) improve financial management, and (3) reduce outstanding debts. Each year, the LATF allocates five percent of the national income tax to be distributed to the 174 local authorities on an objective and transparent formula basis. In FY 2001-2002, the LATF distributed Ksh 3 billion in an objective, transparent and accountable manner.

As identified in the Poverty Reduction Strategy Paper (PRSP), the Local Authority Transfer Fund will strengthen the ability of local authorities to play a pivotal role in the fight against poverty. Local authorities are to combine these LATF monies with their own local revenues to implement those services and investments most needed at the local level. Success will depend on the ability of the local authorities to effectively mobilize their citizens to identify priority needs, implement the projects and services and monitor the use of these funds. Beginning in FY 2001-2002, all councils are required to conduct a participatory planning process through the Local Authority Service Delivery Action Plan (LASDAP) to ensure that local citizen needs are identified, incorporated into the local annual budget, effectively implemented and transparently monitored.

LATF is in its 4th year of operation, having started disbursing monies in FY 1999-2000. As indicated in this Report, the LATF has enabled local authorities to identify and implement a number of small-scale service delivery and capital investment projects. In addition, LATF has generated a steady flow of financial information, on both planned and actual revenues and expenditures, which provide the basis for improving policy analysis, management and operations. Finally, LATF has provided needed monies for reducing the local debt obligations.

On behalf of the LATF Advisory Committee, it has been our privilege to work closely with the Government on issues pertaining to the criteria, rules and procedures related to the disbursement and management of the LATF monies. It is our sincere hope that this LATF mechanism will continue to serve as an important catalyst to improving the local government sector in Kenya.



Julius Kibwage
Chairman
Advisory Committee
Local Authorities Transfer Fund

Message from the Officer Administering the Fund

The Government is implementing the Kenya Local Government Reform Programme to strengthen the ability of local authorities (LAs) to improve local services, enhance economic governance and alleviate poverty. The ultimate objective is to develop responsive and accountable local governments.

The Local Authorities Transfer Fund (LATF) was developed as a mechanism to provide funds and incentives to Local Authorities to improve local service delivery, financial management and accountability, and debt reduction—thus, to serve as an excellent policy instrument for transforming local authorities into more effective, transparent and accountable service delivery institutions.

The Local Authorities Transfer Fund Act was passed in 1998 and brought into effect in 1999. In FY 1999-2000, the Government distributed Ksh 1 billion to the 174 local authorities. In FY 2000-2001, the LATF distributed Ksh 2.3 billion while in FY 2001-2002, the LATF distributed Ksh 3.0 billion. In each of these years, the LATF monies were allocated in an objective, transparent and accountable manner. Each year, these LATF funds have been combined with local own source revenues to provide local authorities to deliver better local services such as water supply, markets, roads, and health facilities, improved financial management and revenue mobilization and reduced local council debt.

These important LATF resources are now supplementing existing local revenues to enable local authorities to meet the backlog in infrastructure and services and to provide proper operation and support maintenance of the existing infrastructure and services. In addition, the LATF through its performance conditionalities is providing incentives to improve financial management, revenue mobilization and service delivery.

To ensure that LATF objectives are met, the Government continues to monitor the allocation and distribution of the LATF monies to the councils. In addition, local authorities are increasingly incorporating citizen stakeholders into the local planning, implementation and monitoring process through the LASDAP process. Central level monitoring, in combination with local level horizontal and bottom-up monitoring, will help to ensure that all local authorities are responsive to local needs and accountable for all local revenue and expenditure.

The LATF is now in its fourth year of operation. As the Officer Administering the Fund, I look forward to continuing to ensure that the Fund is administered in a transparent and accountable manner, to ensure that the local authorities improve their service delivery, financial management, and governance.



Kiriinya Mukiira, HSC
Permanent Secretary
Ministry of Local Government

LATF Advisory Committee Members

Chairman	Mr. Julius Kibwage Kenya Architectural Association
Officer Administering the Fund	Mr. Kirinya Mukiira, HSC Permanent Secretary Ministry of Local Government
Private Sector Members:	Mr. Godfrey Karuri Association of Kenya Insurers Mr. John Odwora Institute of Chartered Public Accountants of Kenya Mr. Gerishon Konditi Federation of Kenya Employers
Ministry of Local Government Members	Deputy Secretary Administration Ministry of Local Government Director, Local Government Inspectorate Ministry of Local Government Director, Urban Development Department. Ministry of Local Government
Ministry of Finance Members	Director of Fiscal and Monetary Affairs Ministry of Finance Director of Budgetary Supplies Ministry of Finance Accountant-General Ministry of Finance
Co-Opted Members	Executive Secretary Association of Local Governments of Kenya (ALGAK) Chairman Institute of Certified Public Accountants of Kenya (ICPAK)

LATF Technical Secretariat Members

Mr. J.P. Ngugi
Programme Coordinator
Kenya Local Government Reform Programme
Ministry of Local Government

Mr. S.N. Kamau
Senior Finance Officer
Kenya Local Government Reform Programme
Ministry of Local Government

Mrs. R. Okoth
Senior Social Planner
Kenya Local Government Reform Programme
Ministry of Local Government

Mr. K.K. Yegon
Economist
Kenya Local Government Reform Programme
Ministry of Local Government

Mrs. J. Kanyi
Senior Economist
Department of Fiscal and Monetary Affairs
Ministry of Finance

Mr. J.Z. Ngugi
Senior Economist
Department of Fiscal and Monetary Affairs
Ministry of Finance

1. Introduction

The Local Authorities Transfer Fund (LATF) Act (No. 8/98) established a central-local revenue transfer mechanism to enable local authorities to:

- improve local service delivery,
- improve financial management and accountability and
- eliminate all outstanding current local debts

The LATF Act was brought into effect on 10 June 1999. In September 1999, the LATF Regulations (Legal Notice No. 142) were issued by the Minister for Finance covering the appointment of the LATF Advisory Committee Members, the Criteria for Disbursement of Funds, and the Reporting and Record Keeping obligations.

As stipulated in the LATF Act, the Minister for Finance established an independent LATF Advisory Committee which is chaired by the private sector with representatives from the private sector, Ministry of Local Government and the Ministry of Finance. This Advisory Committee is responsible for advising the Government on issues related to the criteria, rules and procedures related to the disbursement and management of the LATF monies.

During its first year of operation (FY 1999-2000), the LATF was capitalized with 2 percent of the national income tax. The LATF monies, Ksh 1 billion, were distributed to all 174 LA(s) based on a simple and objective formula contained in Gazette Notice 6973 of 1999. In accordance with LATF Regulation 31, the LATF allocations were published in the newspaper to ensure transparency and public accountability. To assist local authorities access these funds, the Ministry of Local Government issued Circular MLG 8/99 and conducted a series of regional dissemination seminars for all local authorities from September through December 1999. The LATF monies began flowing to LA(s) in early 2000.

During FY 2000-2001, the LATF began receiving 5 percent of the national income tax, as stipulated by the LATF Act. In FY 2000-2001, LATF distributed Ksh 2.3 billion to all 174 LA(s) based on a simple and objective formula. In FY 2001-2002, LATF distributed Ksh 3.0 billion to all LA(s) also on a simple and objective formula basis. In accordance with LATF Regulations, the allocation criteria and amounts were published in Gazette Notice 3505 (dated 25th May, 2001) and in the newspaper (East African Standard, dated 7 June 2001 and the Daily Nation, dated 7 June 2001). The Ministry of Local Government issued MLG Circular 5/2001 to assist LA(s) access the funds. In addition, the Ministry of Local Government issued separate circulars to provide further instructions on meeting the FY 2001-2002 LATF Performance Conditions.

2. LATF Structure and Allocation Criteria for FY 2001-2002:

2.1 Basic LATF Structure

The LATF is a mechanism to provide funds and a set of performance incentives to enable Local Authorities to improve (1) local service delivery, (2) financial management and (3) debt resolution.

The LATF is structured to provide LA(s) with supplementary funds—which are combined with own-source revenues—to meet the LATF objectives. These funds are a “block grant” available for general expenditures—**not** a categorical grant earmarked for any specific LA

expenditures. Local Authorities are given the discretion to allocate the LATF funds—and their own source revenues—through the annual budgetary process as stipulated in the Local Government Act (Cap 265) and related financial regulations. Local Authorities are expected to produce one consolidated budget that includes both the LATF transfers, other central transfers such as the Road Maintenance Levy Fund and local own source revenues. The use of LATF monies is subject to general budget and financial management conditions and not to specific project conditions. These conditions are discussed below.

As further explained below, these LATF funds are released to LA(s) based on the submission of a budget which meets certain conditions and based on the submission of required documents related to service delivery, financial management, and debt resolution. Once released, the LATF funds are used based in accordance with the Local Government Act and other relevant financial regulations.

2.2 LATF Distribution Criteria and Allocations for FY 2001-2002

The LATF allocation criteria are designed to ensure that funds are allocated in a predictable, transparent and fair manner. The allocation for FY 2001-2002 followed the LATF Regulations and included the following distribution criteria:

- A basic minimum lump sum of shillings one million and five hundred thousand (Ksh 1.5 million) was allocated to all local authorities (8.7%)
- Sixty percent was allocated based on the population of each local authority² (60%)
- The remaining was allocated based on the urban population (30.73%).

The amount allocated for each local authority is divided into two basic components for LATF administrative purposes: the service delivery component and the performance component³. In FY 2001-2002, the service delivery component was equal to 60% of the total allocation while the performance component was equal to 40%.

To receive the LATF funds, all LAs are required to submit budget estimates explaining how the LATF funds, in combination with the local own source revenues, are to be used. There were three general stipulations for FY 2001-2002:⁴

- The local budget must have allocated the equivalent of at least 50% of the LATF service delivery amount for capital projects (including maintenance of capital), and
- The local budget must not allocate more than 65% of the total budget on personnel (which includes consultants).
- LA(s) are required to pay all statutory charges within the year in which they are due—beginning 1 July 2000.

² The size of the population considered for purposes of LATF allocation for FY 2001-2002 was that reflected in the provisional results of the 1999 census, while the size of the urban population was based on the results of the 1989 census.

³ The LATF is divided into two basic accounts—the service delivery and the performance accounts. However, for FY 2000-2001 and FY 2001-2002 only, the LATF provides for a transitional account which is to ensure that all LA(s) are not adversely affected by the abolishment of the Local Authorities Services Charge (LASC)

⁴ In FY 2001-2002, the percentage allocated to personnel must not exceed 65%. From FY 2002-2003 onwards, the percentage on personnel must not exceed 60%.

Meeting these three budget conditions qualify the local authority to receive LATF funds. In FY 2001-2002, local authorities meeting these conditions alone were eligible to receive 60% of the allocated funds. The remaining 40% of the LATF funds was released when the LA met five additional conditionalities as outlined in the LATF regulations.

There were five performance conditionalities for FY 2001-2002. All LAs were required to submit the following by 30 September 2001:

1. A **statement of receipts, payments, and balances** for FY 2000-2001 (using Form 3 contained in the Regulations)
2. A **statement of debtors and creditors** for FY 2000-2001 (using Form 4 contained in the Regulations) with an explanation of progress on meeting the debt reduction plan with the five statutory creditors signed during FY 2000-2001.

In addition, all LA(s) were required to submit the following by 31 December 2001:

3. An **Abstract of Accounts** for FY 1999-2000 to be submitted to the Controller and Auditor General ready for audit. Copies to be submitted to the Ministry of Local Government and the Ministry of Finance.

Lastly, all LA(s) were required to submit the following by 28th February 2002:

4. A **Revenue Enhancement Plan** outlining how the LA was going to increase its revenue mobilization during FY 2002-2003 (using the forms contained in MLG Circular 13/2000)
5. A **Local Authorities Service Delivery Action Plan (LASDAP)** documenting that the LA conducted a participatory planning process and identified a 3-year rolling programme of projects and activities—the first year to be incorporated into the FY 2002-2003 budget estimates (using the forms contained in MLG Circular 19th July 2001).⁵

The LATF was also structured to have a transitional account for a period of two years beginning in FY 2000-2001. This transitional amount was established to compensate LAs for the loss of the Local Authority Services Charge (LASC) that was phased out over a two-year period beginning in January 2000. In FY 2001-2002, the total LATF allocated through the transitional account was Ksh 184.1 million.

Please see Annex 1 for the FY 2001-2002 allocations by local authority as contained in Gazette Notice 3505, dated 25th May 2001. These allocations were published in the East African Standard and the Daily Nation newspapers on 7 June 2001 in accordance with the LATF Regulation 31.

⁵ The LASDAP participatory process became a LATF performance conditionality in 2001-2002. The Ministry of Local Government issued the LASDAP circular in July 2001, conducted a series of training/dissemination programs and received LASDAPs from all 174 LA(s) in February 2002. An evaluation of the LASDAPs showed that over 27,899 individuals participated in over 900 meetings, identifying over 3,000 projects which assisted in the FY 2002-2003 budget process.

2.3 LATF Submission Penalties

In FY 2000-2001, the LATF Regulations were changed to include a late submission penalty (Legal Notice 57, dated 6th April 2001). This late submission penalty is applied to all submissions that are submitted after the stipulated deadline. Submissions which are late by 1-30 days are eligible to receive only 85% of the LATF amounts related to the submission. Submissions which are late by 31-60 days are eligible to receive only 60% of the LATF amounts related to that submission. Submissions which are late by more than 60 days are not entitled to receive any of the LATF amounts related to that submission. Any funds not disbursed remain in the Fund and increase the total amount available to be disbursed in the subsequent year.

In FY 2001-2002, 19 LA(s) submitted their documents late, resulting in a loss of Ksh 45.7 million, about 1.5 percent of total LATF allocation. (See Table 1 for a summary of those penalized for late submissions.) It should be noted that 7 of the 18 LA(s) penalized were also penalized in FY 2000-2001.

In accordance with the LATF Regulation 29, an individual report was sent to each LA providing details of the LATF amounts disbursed and an explanation of any penalties.

**TABLE 1: LOCAL AUTHORITIES PENALIZED FOR LATE LATF SUBMISSIONS
(FY 2001-2002)**

No.	LA Name	FY 2001-2002 LATF Allocation	Penalty Amt.	No.	LA Name	FY 2000-2001 LATF Allocation	Penalty Amt.
1	Isiolo CC	7,450,037	327,802	11	Nakuru CC	42,949,962	3,865,497
2	Kehancha MC	10,926,838	65,561	12	Nandi Hills TC	6,379,276	38,276
3	Kimilili MC	6,961,776	1,670,826	13	Narok CC**	20,475,317	1,842,779
4	Lamu CC	5,800,522	174,016	14	Nyamache TC**	3,341,845	300,766
5	Litein TC**	4,160,868	374,478	15	Nzoia CC	30,496,122	7,319,069
6	Lodwar MC	6,420,557	577,850	16	Sotik TC**	2,262,863	266,279
7	Londiani TC**	4,227,242	380,452	17	Tana River CC**	12,280,760	294,738
8	Mandera TC	10,138,297	912,447	18	Turkana CC**	25,883,370	6,212,009
9	Mbita Point TC	6,651,032	39,906	19	Webuye MC	11,428,516	2,742,844
10	Nairobi City	607,059,425	18,272,856			218,235,200	45,678,451
					TOTAL		

Note: ** indicates those seven (7) LA(s) which were also penalized in FY 2000-2001.

2.4 LATF FY 2001-2002 Financial Account Report

In accordance with Section 9 of LATF Act 8/98, a FY 2001-2002 report was prepared by the Ministry of Local Government for submission to the Controller and Auditor General (See Annex 2 for the LATF financial summary).

3. Local Authority FY 2001-2002 Budget Analysis

3.1 Local Authority Revenues

In FY 2001-2002, the Central Government allocated Ksh 3.4 billion to LA(s): Ksh 3.0 billion was allocated through the LATF to 174 local authorities while Ksh 388 million was to be allocated through the Road Maintenance Levy Fund to 26 local authorities. In addition, Local Authorities planned to mobilize Ksh 11.5 billion in local own source revenues. The total combined planned revenues for FY 2001-2002 was to be Ksh 14.9 billion (See Table 2). The expected revenue for FY 2001-2002 was about 9.6 percent higher than the expected revenues from FY 2000-2001.

TABLE 2: LOCAL AUTHORITY REVENUE STRUCTURE: PLANNED FY 2001-2002, REPORTED ACTUALS FY 2001-2002, PLANNED FY 2002-2003 (KSH)

Revenue Sources	Planned FY 2001-2002	Actual FY 2001-2002	% Realized	Planned FY 2002-2003	% Increase (Planned FY02-03 to Actuals 2001-02)
LATF	3,012,125,733	2,771,296,828	92	2,998,520,022	108
RMLF	388,330,372	37,347,726	10	121,904,639	326
Subtotal CG Receipts	3,400,456,105	2,808,644,554	83	3,120,424,661	111
CILOR	408,273,182	104,769,330	26	405,155,814	387
Property Rates	1,853,142,880	1,501,005,469	81	2,139,186,359	143
SBP	1,594,217,515	1,204,351,994	76	1,726,575,955	143
Vehicle Parking	573,703,790	391,956,015	68	580,865,279	148
Markets Fees	829,106,903	566,091,032	68	847,466,939	150
Plot Rents	285,763,242	114,473,606	40	262,141,385	229
Water & Sewerage Fees	2,935,561,936	1,857,076,404	63	2,617,792,434	141
LASC on Employees	N/A	26,659,727	N/A	15,504,982	058
Total Cess Receipts	456,582,456	303,044,179	66	467,795,582	154
Game Park Fees	541,497,673	433,360,127	80	636,982,533	147
Poll Rate	38,693,826	3,835,393	10	42,524,520	1109
House Rents	643,329,340	436,893,898	68	522,406,399	120
Others	1,351,095,133	966,819,503	72	1,493,333,041	154
Subtotal LA Receipts	11,510,967,876	7,910,336,677	69	11,757,731,222	149
Total Central and Local	14,911,423,981	10,718,981,231	72	16,177,508,707	151

Source: LATF Database 2001

Actual reported revenues in FY 2001-2002 were only Ksh 10.6 billion, approximately 72% of the planned budget estimates. Of special note is the reduction in the RMLF received by LA(s) that was only 10% of what was originally estimated. This dramatic reduction was a due to a government policy change related to the use of road maintenance levy funds by local authorities in connection with the Road Board Act. The second lowest realization was from the Contributions in Lieu of Rates (CILOR), which confirms that the central government was unable to pay the full annual CILOR obligations owed to LA(s).

In general the realization in revenues was consistently lower than the estimates. In general, the budget estimates were overestimated by 45 percent above actual receipts (ie, the actual revenues were only about 70 percent of the expected revenue estimates). This level of overestimation produces quite unrealistic local budgets and cause considerable stress on LA(s) during the course of budget execution and implementation encouraging increased local level debt and/or reduced level of services. To reduce these budgetary problems, LA(s) should use actual receipts from previous years as the basis for estimating the expected revenues.

Table 2 shows that local authorities plan to collect Ksh 14.9 billion during FY 2001-2002, of which Ksh 11.5 billion is to come from local own source revenues. This represents a 50% increase in expected collections in FY 2001-2002 over the actual revenue collections from FY 2000-2001. Some of these expected revenue increases appear to be quite unrealistic (e.g., over 200% for CILOR, plot rents and poll rates and over 50% for market rates, cess receipts, vehicle parking, house rents, and water receipts). Although there is tremendous potential in untapped local revenues, it may be difficult for LA(s) to mobilize the political will and implement the systems needed to realize these gains within only a one-year period.

TABLE 3: RELATIVE CONTRIBUTION OF OWN SOURCE REVENUES BY LOCAL AUTHORITY TYPE, FY 2001-2002 (PERCENTAGES)

Revenue Source	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
CILOR	0	2	2	2	1
Property Rates	28	20	5	2	19
SBF	11	16	27	22	15
Vehicle Parking	4	8	11	1	5
Market Fees	2	9	20	12	7
Plot Rents	0	1	5	4	1
Water & Sewerage Fees	39	19	1	0	23
LASC on employees	0	0	0	1	0
Total Cess Receipts	0	1	11	15	4
Game Park Fees	0	0	0	27	5
Poll Rate	0	0	0	0	0
House Rents	7	6	2	2	6
Others	9	17	14	12	12
TOTAL Revenues	100	100	100	100	100

Source: LATF Database 2002

Local authorities in FY 2001-2002 collected most of their own source revenues (64%) from property rates, single business permits, water and sewerage fees, and market fees. As Table 3 indicates, municipal councils tend to rely on water and sewage fees, property rates and the single business permit. Town Councils tends to rely on the Single Business Permit, market fees, bus parks, and cess revenues. Counties also tend to rely on the single business permit, cess and market fees—with the exception of a few councils that rely extensively on game park receipts. If we exclude the game park fees, the county councils rely on SBP (30%), Market Fees (16%) and cess revenues (21%). This relative distribution is consistent with FY 2000-2001, showing a stable pattern in the relative contribution of own-source revenues by LA type.

Table 4 provides a comparison of FY2000-2001 and FY 2001-2002 actual revenues—showing a consistency in the relative contribution of differing local revenue sources (excluding central transfers such as the LATF and the RMLF). Total actual local own source revenues in FY 2000-2001 were Ksh 7.7 billion, while actual own source revenues in FY 2001-2002 were Ksh 7.9 billion. On aggregate the actual local own source revenues increased by Ksh 180 million (about 1.8%).

As expected the largest decline came from the LASC which was phased out completely in January 2000 and the CILOR which the central government has consistently been unable to pay the LA(s) their legal liability. On the other hand, the largest gains were in vehicle parking, market fees, water & sewerage fees, and cess revenues—all generating increase over 10 percent and property rates, SBP and plot rents that generated an increase of over 5 percent.

TABLE 4: COMPARISON OF FY 2000-2001 AND FY 2001-2002 ACTUAL REVENUES

Revenue Source	Actuals FY2000-2001	Actuals FY2001-2002	% Change
LATF	2,236,817,382	2,771,296,828	23.9
RMLF	561,548,333	37,347,726	-93.3
Subtotal CG Receipts	2,798,365,715	2,808,644,554	0.4
CILOR	110,832,815	104,769,330	-5.5
Property Rates	1,418,498,385	1,501,005,469	5.8
SBP	1,145,622,901	1,204,351,994	5.1
Vehicle Parking	339,737,320	391,956,015	15.4
Markets Fees	498,796,239	566,091,032	13.5
Plot Rents	107,205,244	114,473,606	6.8
Water & Sewerage Fees	1,610,142,263	1,857,076,404	15.3
LASC	441,381,136	26,659,727	-94.0
Total Cess Receipts	267,376,646	303,044,179	13.3
Game Park Fees	426,910,072	433,360,127	1.5
Poll Rate	4,530,816	3,835,393	-15.3
House Rents	419,583,684	436,893,898	4.1
Others	938,778,512	966,819,503	3.0
Subtotal LA Receipts	7,729,396,033	7,910,336,677	2.3
Total Central and Local	10,527,761,748	10,718,981,231	1.8

Source: LATF Database 2002.

3.2 Local Authority Expenditures

As Table 5 indicates, local authorities in FY 2001-2002 in aggregate spent Ksh 10.1 billion—of which Ksh 8.4 billion was spent on recurrent expenditures, Ksh 1.1 billion spent on capital expenditures, with the remaining spent on loan repayments and debt resolution.

TABLE 5: ACTUAL EXPENDITURES FOR FY 2001-2002 BY LOCAL AUTHORITY TYPE (KSH)

LA Type	Nairobi City Council	Municipal Council	Town Council	County Council	Total
Civic Expenditures*	44,803,268	159,696,941	72,714,026	434,687,167	711,901,402
LA Personnel	2,126,499,933	1,262,458,367	223,434,519	786,411,657	4,398,804,476
LA Operations	1,378,292,070	659,716,897	95,638,970	437,972,530	2,571,620,467
LA Maintenance	293,742,833	201,426,012	42,025,246	180,446,182	717,640,273
Total Recurrent Expenditures	3,843,338,104	2,283,298,216	433,812,762	1,839,517,536	8,399,966,618
Capital Expenditures	159,780,392	353,066,615	147,679,763	497,923,462	1,158,450,232
Debt Resolution	-	270,417,507	34,285,271	249,708,458	554,411,236
Loan Repayments	33,063,339	5,975,976	884,283	1,036,294	40,959,891
Total Expenditures	4,036,181,835	2,912,758,314	616,662,079	2,588,185,749	10,153,787,977

Source: LATF Database 2001.

Note: * Civic expenditures include personnel, operations and maintenance related to the civic department. The LA personnel, operations and maintenance costs exclude the civic department costs to avoid double counting.

Table 6 shows the variation in relative expenditure pattern by LA type. All LA(s) tended to spend between 47-54 percent on personnel and civic expenditures. However, towns and counties with smaller revenue bases tended to spend a higher portion of their expenditures on civic costs—ranging from 12-17 percent. All LA(s) spent very little on maintenance but towns and counties tended to allocate 24% and 19%, respectively. On average, LA(s) spent between 5-10 percent on debt resolution.

TABLE 6: RELATIVE EXPENDITURE PATTERN BY LOCAL AUTHORITY TYPE, FY 2001-2002 (PERCENTAGES)

LA Type	Nairobi City Council	Municipal Council	Town Council	County Council	Total
Civic	1	5	12	17	7
LA Personnel	53	43	36	30	43
LA Operations	34	23	16	17	25
LA Maintenance	7	7	7	7	7
Total Recurrent Expenditures	95	78	70	71	83
Capital Expenditures	4	12	24	19	11
Debt Resolution	0	9	6	10	5
Loan Repayments	1	0	0	0	0
Total Expenditures	100	100	100	100	100

3.3 Local Authority Expenditures on Capital Projects

In FY 2001-2002, local authorities planned to spend Ksh 1.8 billion to fund 1,818 capital projects. In accordance with the LATF regulations, each local authority planned to allocate the equivalent of at least 50% of the LATF service delivery account for capital projects. Thus, if a LA was to receive Ksh 10 billion from the service delivery account, that LA should allocate the equivalent of at least Ksh 5 billion for capital expenditures.

Compared to the planned projects, LA(s) implemented 1,366 projects for a total expenditure of Ksh. 1.1 billion. As Table 7 indicates, LA(s) completed 62 percent of their planned expenditure in FY 2001-2002. In FY 2000-2001, the previous year, LA(s) spent Ksh 817 million on 1,291 projects. In contrast, in FY 2001-2002 LA(s) spent an increase of 42 percent more on capital projects. In FY 2002-2003, LA(s) plan to allocate Ksh 1.9 billion, an increase of over 63 percent of actual FY 2001-2002 capital expenditures.

**TABLE 7: PLANNED AND ACTUAL CAPITAL EXPENDITURES BY PROJECT TYPE
(FY 2001-02 & FY 2002-2003)**

Project Type	FY 2001-2002						FY 2002-2003	
	Planned		Actuals		Realization (%)		Planned	
	No	Amount (Ksh)	No	Amount (Ksh)	% No	% Amt	No	Amount (Ksh)
Vehicles	192	359,441,429	159	251,273,058	83	70	88	158,131,293
Roads	244	236,928,979	200	226,069,215	82	95	485	368,126,607
Council Premises	154	152,117,993	118	104,828,296	77	69	196	206,770,936
Markets	270	154,914,630	122	90,890,607	45	59	134	114,893,335
Water and Sanitation	228	496,433,908	166	156,955,449	73	32	555	320,502,497
Equipment	145	71,869,180	86	37,862,560	59	53	63	34,583,532
Others	83	95,184,765	117	74,680,430	141	78	251	102,577,621
Bus Parks	49	52,922,064	37	26,962,797	76	51	32	55,890,362
Education	141	41,604,250	133	60,134,048	94	145	439	184,699,658
Administrative Support	56	46,663,229	55	35,506,344	98	76	73	42,650,165
Housing	30	51,917,086	19	16,446,646	63	32	15	15,330,947
Public Lighting	43	25,136,825	14	5,495,273	33	22	62	44,469,320
Slaughter Slabs	43	15,213,485	24	10,892,773	56	72	18	14,387,044
Health	95	50,787,038	85	25,140,865	89	50	410	187,777,453
Solid Waste	24	9,287,000	13	19,971,381	54	215	26	23,082,868
Sports/Recreation	21	16,463,329	18	15,162,070	86	92	58	36,719,397
Grand Total	1,818	1,876,885,190	1,366	1,158,271,812	75	62	2,905	1,910,593,034

Source: LATF Database 2002

As Table 8 indicates, the councils spent their capital budget in FY 2001-2002 for vehicle purchases (22%), roads (20%), water and sanitation (14%), council premises (9%), and markets (8%). Together these accounted for over 73% of all capital expenditures.

TABLE 8: ACTUAL CAPITAL EXPENDITURES BY PROJECT TYPE FY 2001-2002

Project Type	Actuals		Percent Distribution	
	No	Amount (Ksh)	No	Amount
Vehicles	159	251,273,058	12	22
Roads	200	226,069,215	15	20
Water and Sanitation	166	156,955,449	12	14
Council Premises	118	104,828,296	9	9
Markets	122	90,890,607	9	8
Others	117	74,680,430	9	6
Education	133	60,134,048	10	5
Equipment	86	37,862,560	6	3
Administrative Support	55	35,506,344	4	3
Bus Parks	37	26,962,797	3	2
Health	85	25,140,865	6	2
Solid Waste	13	19,971,381	1	2
Housing	19	16,446,646	1	1
Sports/Recreation	18	15,162,070	1	1
Slaughter Slabs	24	10,892,773	2	1
Public Lighting	14	5,495,273	1	0
Grand Total	1,366	1,158,271,812	100	100

Source: LATF Database 2002.

3.4 Local Authority Debt FY 2001-2002

3.4.1 Profile of Local Government Debt in Kenya

Based on the LATF submissions from FY 2001-2002, the total outstanding local authority debt amounts to about Ksh 25 billion⁶. This debt amount due and payable is about 4 times the total recurrent revenues for LA(s)—which was about Ksh 8 billion in FY 2001-2002. This excludes any long-term debt.

As Table 9 indicates, Nairobi City Council accounts for the majority of the outstanding local debt. Nairobi accounts for close to 80% of all local debt—if we include the Ksh 15 billion of long-term external loans. Excluding this long-term debt, Nairobi accounts for close to 50% of all local debt. Eleven LA(s) account for about 76% of the debt—the debt is largely concentrated in the larger municipalities.

⁶ The LATF returns indicate that the outstanding debt is about Ksh 10 billion—but this does not include the long term external loans from Nairobi City Council which in FY 2000-2001 amounted to about Ksh 15 billion. It is thus estimated that the total local debt is about Ksh 25 billion.

TABLE 9 LOCAL GOVERNMENT OUTSTANDING DEBT AS OF JUNE 30, 2002

Name of Council	Outstanding Debt Amount	(%)	Cumulative Percentage
Nairobi City Council**	4,872,685,198	47	47
Kisumu Municipal Council	867,701,189	8	55
Mombasa Municipal Council	750,777,353	7	62
Thika Municipal Council	411,250,761	4	66
Nakuru Municipal Council	277,755,458	3	69
Kisumu County Council	192,604,805	2	71
Eldoret Municipal Council	147,361,702	1	72
Nanyuki Municipal Council	142,113,107	1	73
Narok County Council	136,707,959	1	74
Vihiga Municipal Council	111,743,671	1	75
Nyeri County Council	105,752,364	2	76
Others	2,329,048,058	24	100
TOTAL	10,345,501,625	100	

Source: LATF Database 2001.

** The Nairobi City Council debt numbers do not include approximately Ksh 15 billion in external long term loans.

Table 10 shows the distribution of the outstanding debt—loans (eg, LGLA and NHC) account for close to 45% of the outstanding debt. Statutory debts account for 27 %, salary and councillor allowances account for 8%, contractors for 7%, SACCO for 4% and the rest for 9%.

TABLE 10: PROFILE OF LOCAL AUTHORITY DEBT BY TYPE OF DEBT, FY 2001-2002 (KSH)

Debt Type	Amount (as of 6/2002)	Percentage
KRA	354,932,196	3.4
NSSF	413,482,753	4.0
NHIF	334,067,135	3.2
Superannuation Fund	1,272,104,977	12.3
Provident Fund	421,004,887	4.1
Sub Total Statutory Creditors	2,795,591,949	27.0
National Housing Corp.	1,878,647,891	18.2
LGLA	1,136,596,926	11.0
Other Loans	1,622,073,531	15.7
Sub Total Loans	4,637,318,348	44.8
KLGWU	56,233,901	0.5
COTU	11,943,206	0.1
SACCO	387,199,180	3.7
Salary Arrears	729,555,077	7.1
Councillor Arrears	130,417,758	1.3
Contractors	774,650,073	7.5
Other Debts (Misc)	822,592,133	8.0
Grand Total	10,345,501,625	100.0

Source, LATF Database, 2001

It is important to note that these debt numbers are self-reported figures from the LA(s) which are still subject to audit by the Controller and Auditor General. Further the LATF reporting system is still in its early stages and therefore the numbers are also stabilizing overtime. Overtime, it is expected that these figures when audited will begin reflecting the accurate position of the LA(s).

With these caveats in mind, it is interesting to note that Table 11 shows that the statutory debts are decreasing by about 4 percent, with the major decrease in the amounts owed to the Kenya Revenue Authority (KRA) and the National Social Security Fund (NSSF). On aggregate there has been an increase in reported local debt from Ksh 9.8 billion to Ksh 10.3 billion, with the major increase attributed to salary and councillor allowance arrears, contractor debt, and long term debts coming due (e.g., NHC and LGLA).

A closer analysis of the debt information, as indicated in Table 12, reveals that Nairobi City Council is the major cause of the increased local debt. Nairobi alone increased their reported debts by about Ksh 523 million, of which Ksh 329 million is in loans and Ksh 105 million is in contractor debts. Nairobi, and the four of the largest municipalities, all increased their reported debts during FY 2001-2002 by close to Ksh 663 million. Excluding these five councils, the total reported local debt declined in aggregate by about Ksh 170 million. An analysis of the data indicate that the larger municipalities are continuing to accumulate debts suggesting the need for the establishment of special mechanisms to deal with the structural debt problems in these LA(s).

TABLE 11: INDICATIVE LA DEBT TREND FROM JULY 2001 THROUGH JUNE 2002 (KSH)

Debt Type	Opening Balance	Closing Balance	% Change
KRA	387,150,090	354,932,196	-8.3
NSSF	453,940,262	413,482,753	-8.9
NHIF	344,898,018	334,067,135	-3.1
Superannuation Fund	1,280,538,519	1,272,104,977	-0.7
Provident Fund	450,312,129	421,004,887	-6.5
Sub Total Statutory Creditors	2,916,839,019	2,795,591,949	-4.2
National Housing Corp.	1,867,591,812	1,878,647,891	0.6
LGLA	1,072,548,775	1,136,596,926	6.0
Other Loans	1,559,807,670	1,622,073,531	4.0
Sub Total Loans	4,499,948,257	4,637,318,348	3.1
KLGWU	67,099,821	56,233,901	-16.2
COTU	9,310,362	11,943,206	28.3
SACCO	391,700,013	387,199,180	-1.1
Salary Arrears	633,002,938	729,555,077	15.3
Councillor Arrears	115,217,104	130,417,758	13.2
Contractors	669,691,973	774,650,073	15.7
Other Debts (Misc)	549,062,816	822,592,133	49.8
Grand Total	9,851,872,302	10,345,501,625	5.0

Source, LATF Database, 2001

TABLE 12 CHANGES IN LA DEBT FROM JULY 2001 THROUGH JUNE 2002 (KSH)

Debt Type	Nairobi City	Nakuru MC	Thika MC	Mombasa MC	Eldoret MC	Subtotal 5 MCs	All Other LA(s)	Total LA(s)
KRA	-14	-2,415,321	0	8,240,855	-1,576,293	4,249,227	-36,467,120	-32,217,893
NSSF	-9,903,702	1,417,560	0	-1,690,947	1,498,560	-8,678,529	-31,778,980	-40,457,509
NHIF	5,306,129	1,409,130	0	-6,042,490	0	672,769	-11,503,652	-10,830,883
Superannuation Fund	19,580,971	650,784	0	-11,834,282	300	8,397,773	-16,831,316	-8,433,542
Provident Fund	0	600,898	0	-5,602,063	-223,330	-5,224,495	-24,082,747	-29,307,242
Sub Total Statutory Creditors	14,983,384	1,663,051	0	-16,928,927	-300,763	-583,254	-120,663,815	-121,247,069
National Housing Corp.	0	-2,550,000	116,180	0	11,912,398	9,478,578	1,577,501	11,056,079
LGLA	1,212,580	867,774	30,133,900	0	0	32,214,254	31,833,897	64,048,151
Other Loans	93,684,238	500,000	5,862,642	0	0	100,046,880	-37,781,019	62,265,861
Sub Total Loans	94,896,818	-1,182,226	36,112,722	0	11,912,398	141,739,711	-4,369,620	137,370,091
KLGWU	-14,246,167	1,061,456	0	914,099	-162,680	-12,433,292	1,567,372	-10,865,920
COTU	2,483,140	-16,510	0	0	0	2,466,630	166,214	2,632,844
SACCO	-10,000,000	-550,000	0	17,539,574	1	6,989,575	-11,490,408	-4,500,833
Salary Arrears	0	55,080,866	0	22,417,160	2,900,000	80,398,026	16,154,113	96,552,139
Councillor Arrears	0	0	0	0	0	0	15,200,654	15,200,654
Contractors	105,848,290	0	0	1,799,183	0	107,647,473	-2,689,373	104,958,101
Other Debts (Misc)	329,697,110	0	0	0	7,060,574	336,757,684	-63,228,367	273,529,317
Grand Total	523,662,575	56,056,637	36,112,722	25,741,089	21,409,530	662,982,553	-169,353,229	493,629,324

Source: LATF Database

3.4.2 Contributions in Lieu of Rates (CILOR)

The LATF submissions continue to highlight a major problem with the central government arrears in the payment to LA(s) of the “Contributions in Lieu of Rates (CILOR)”. Despite its name, according to the Rating Act (CAP 267), this CILOR is a mandatory payment by the central government for its lands located within local authorities.

According to the LATF submissions, the Central Government owes about Ksh 400 million annually for CILOR and over Ksh 3.5 billion in CILOR arrears. Based on Form 3(A), LA(s) only received Ksh 105 million in Contributions in Lieu of Rates in FY 2001-2002. This represents about 26 % of the total owed annually by the Central Government. The CILOR not paid on an annual basis continues to accumulate as central government debt owed to the LA(s).

This CILOR arrears problem continues to be identified as a major obstacle to improving local financial management and budgeting. Local Authorities prepare their budgets expecting to receive the CILOR only to find that the CILOR is paid in an ad hoc manner. Expected revenues are then not realized, forcing LA(s) to readjust their expenditures—which often leads to further local debt by postponing payments for statutory creditors, contractors, salaries, allowances, etc.

To resolve this problem, the Government had indicated that the CILOR annual liability would be paid in full beginning in FY 2000-2001. Along with the prompt and full payment of the CILOR annual liability, it will be important to develop a CILOR arrears payment plan for the central government which will complement the debt resolution plans being developed by the local authorities. As indicated above, LA(s) have made significant reductions in their arrears to KRA and NSSF. It will be equally important for the central government to begin resolving the CILOR problem to meet their legal obligations and to provide LA(s) with the revenues they need for development.

3.4.3 Debt Resolution Plans for FY 2001-2002:

The LATF debt resolution is a major objective of the LATF. As part of the LATF performance requirements, LA(s) were to submit a debt resolution plan that includes a signed debt repayment plan between the LA and their statutory creditors. As Table 12 indicates, LA(s)—according to these signed debt reduction plans—planned to repay Ksh 541 million in FY 2001-2002, out of a total statutory debt of Ksh 3.1 billion as of June 30, 2000.

The LATF regulations also require that all LA(s) meet their current statutory obligations effective from 1 July 2000. This means that all LA(s) should be paying on a current basis the amounts owed to the statutory creditors. This requirement ensures that the statutory arrears do not continue to increase while the debt repayment plans are being followed. To monitor compliance with this regulation, all LA(s) are required to submit a “Statutory Clearance Letter” from each of the statutory creditors confirming that the statutory obligations for the year ending June 30th is paid in full. These letters are necessary to allow for the release of LATF funds.

In addition to the current statutory liabilities, all LA(s) must ensure that they are repaying the statutory creditors in accordance with their signed debt reduction plans. Failure to follow the signed debt reduction plans can result in appropriate disciplinary action.

Creditors should work closely with the LA(s) to ensure that outstanding debt is resolved in accordance with the LATF objectives and regulations.

TABLE 12: SUMMARY OF THE STATUTORY DEBT REPAYMENT PLANS, FY 2000/01 – FY 2003/04 (KSH)

Amount to be Paid according to the Signed Debt Reduction Plans	Super-Annuation Fund	NSSF	Kenya Revenue Authority	Provident Fund	NHIF	Total Statutory Creditors
Arrears (as of 30 June 2000)	1,316,887,223	570,599,047	523,199,611	362,102,332	323,340,809	3,096,129,022
FY2000/2001	123,566,579	111,417,633	387,513,185	60,380,835	59,604,043	742,482,276
FY2001/2002	168,845,109	128,229,849	66,883,749	93,900,852	83,271,507	541,131,066
FY 2002/2003	268,598,266	136,509,125	35,876,537	68,812,868	65,233,926	575,030,722
FY 2003/2004	297,265,898	105,593,102	32,001,318	67,159,048	73,968,610	575,987,977
Outstanding 30 June 2004 *	443,395,710	39,561,659	6,857,854	211,037,782	27,983,083	728,836,089

Source: LATF Database, 2001

* Assumes no new arrears arise from 2000/2001 onwards.

4. LATF Administration and Monitoring for FY 2001-2002

4.1 Administration of the LATF

The LATF Act and related regulations provide the framework for the operation of the Local Authorities Transfer Fund (LATF). Accordingly, the LATF operations are being monitored and guided by the LATF Advisory Committee and the Officer Administering the Fund to ensure that the provisions and requirements in the Act and Regulations are being followed.

According to the LATF Act, the Officer Administering the Fund is responsible for supervising the administration of the Fund, maintaining the proper books of accounts and other records and reporting to the Controller and Auditor General on an annual basis on the financial aspects of the Fund. Under the LATF regulations, the Officer Administering the Fund is responsible for (1) ensuring that LA(s) comply with the various submission requirements which are necessary to enable the LATF funds to be released to the LA, (2) producing a series of reports to the LATF Advisory Committee and to the LA(s) regarding the disbursements and other relevant issues, and (3) maintaining records, including a computerized database with all submitted information.

The LATF Advisory Committee is given the responsibility to advise the Minister for Finance on the criteria for disbursement, the rules and procedures for the disbursement and management of the funds, and the funding needs of LA(s) to support the fund objectives and all other issues related to the operation of the Fund. The Regulations specifically call for the

LATF Advisory Committee to meet quarterly, review the operations and administration of the Fund, and issue an Annual Report.

Under the LATF Act and Regulations, LATF operations are to be monitored by the Officer Administering the Fund and by the LATF Advisory Committee to ensure that the LATF transfer mechanism is operating in accordance with the Act and regulations. To carry out these activities, the Officer Administering the Fund and the LATF Advisory Committee has been relying on the KLGRP Secretariat that is serving as the LATF Secretariat. This KLGRP/LATF Secretariat is monitoring the compliance of the LA(s) in submitting the required documents that enable the release of the LATF monies.

4.2 Monitoring the LATF Objectives

In addition to monitoring the actual operations of the LATF, the Government is also keen to ensure that the overall LATF objectives are being realized. As stated in the LATF Act, the LATF Fund is to provide local authorities with supplemental financing to enable LA(s) to provide the services and facilities required under the Local Government Act (LGA).

The Local Government Act provides the framework for the budget formulation, approval and execution process, financial accounting and reporting, budget monitoring and audit, and issues of procurement and project/service implementation. These LGA provisions apply to all funds administered through the local authority budgets, which include the LATF monies and all own source revenues. The LGA provides the Minister for Local Government approval authority over LA budgets and provides for various monitoring and inspection of local authority performance.

To ensure that the LATF objectives are being met requires answers to the following questions: Are LAs effectively incorporating the views of their citizens into the priority setting process (e.g., Local Authority Service Delivery Action Plans (LASDAPs))? Are LAs following the budgeting procedures—making realistic revenue projections, allocating funds in accordance with LGA provisions, and submitting the documents in a timely manner? Are the budgets being executed properly in accordance with what the Minister for Local Government approved? Are the proper set of accounts being maintained? Are the financial regulations being followed? Is the debt reduction plan being followed? Are the current statutory debts being paid on a current basis in a timely manner? Is there proper management control over new debt obligations and unpaid bills? Are the approved capital projects being implemented? Are the procurement procedures being followed? Are the capital projects being managed and properly implemented within the budgets? Are the capital projects and other local activities achieving their desired outcomes and impacts?

If these are not being accomplished—then what are the problems and constraints? What can be done to encourage these actions? Is there a need for a revision of policy and procedures? Is there a need for more local level capacity development? Is there a need to enhance the technical assistance and guidance from the Ministry? Or from the private sector? Is there a need to further involve the citizens and other stakeholders to monitor locally the identification, design and implementation of local activities? Is there a need to take punitive and/or corrective action against selected senior officials for failure to follow procedures? Surcharges? Removal from office? Civil or criminal prosecution? Should the councillors be reprimanded or should the council be dissolved or altogether abolished?

The Local Government Act provides the Minister of Local Government a variety of tools to assist the LA(s) carry out their mandate of improved service delivery. The Ministry of Local Government can provide monitoring and support activities—providing guidance and assistance through training and technical assistance. For example, finance experts, engineers, economists, and planners provide a review and outreach function to support the development and implementation of budgets, projects, revenue enhancement plans, LASDAPs, etc.

In addition, the Local Government Act provides the Minister for Local Government the power to issue regulations and to monitor their implementation. The Ministry has the power to conduct “Extra-Ordinary Inspections” to deal with LA budget and performance related issues. These inspections tend to be reactive, problem solving—aimed at trying to “catch a thief.” The Local Government Act provides the power to take disciplinary action in cases of violations and noncompliance. For example, the individual officers can be disciplined and surcharged, while councils can be suspended and ultimately dissolved. These powers can be used to ensure that the LATF (and other local funds) are used in accordance with the LGA and the related financial regulations.

The Controller & Auditor General (C&AG) also has powers to monitor the ongoing LA budget execution and the specific legal responsibility for auditing the annual abstract of accounts. The C&AG is to audit LA accounts, issue a certificate on the accounts, and provide an annual report to the Public Accounts Committee of the Parliament on LA accounts.

Under the LATF Act, LA(s) are required to provide a steady flow of financial information that can be used by the Ministry of Local Government, Ministry of Finance and the Controller and Auditor General to assist in the monitoring, investigation, and audit of LA(s). These statements—which trigger the release of LATF monies—include (1) a Statement of Revenues, Expenditures and Cash and Bank Balances, (2) Abstract of Accounts⁷, (3) a Statement of Debtors and Creditors and a Debt Reduction Plan, (4) Revenue Enhancement Plan and (5) a Local Authority Service Delivery Action Plan (LASDAP). This information provides important feedback on the status of LA service provision, financial management and debt resolution.

4.3 Monitoring and Support Activities funded through LATF Funds

The LATF Act provides for 0.5% of the annual LATF amount to be set aside to the LATF dissemination, monitoring and reporting activities. Using a part of these funds, the Ministry of Local Government has annually conducted a series of field monitoring and support activities. These activities were undertaken to evaluate the LATF-related reform process—ensuring that the LATF funds had been received in accordance with the LATF Act and Regulations and to ensure that the LA was using these LATF monies, along with their local own source revenues, in accordance with the LGA and related financial regulations. In addition, these field monitoring and support activities provided an opportunity for further dissemination of the local government reform agenda, the principles and procedures for the LATF, and the various Local Government Act budgeting and financial regulations. For example, the monitoring teams took the opportunity to brief the councillors and senior

⁷ In December 2001, 173 of 174 LA(s) submitted their abstract of accounts for FY 1999-2000—the first year of the LATF fund disbursements. In December 2002, 160 of 174 LA(s) submitted their abstract of accounts for FY 2000-2001. These various abstracts of accounts are now with the C&AG for further action.

management on the LATF objectives and procedures as well as other financial management issues.

In FY 2001-2002, the Ministry of Local Government carried out field investigations in 21 local authorities. Field reports were submitted to the Permanent Secretary for follow up action, with copies also given to the Ministry of Finance and the Controller & Auditor General. See Table 14 for a list of those LA(s) visited.

TABLE 14: LOCAL AUTHORITIES VISITED FOR FIELD MONITORING AND SUPPORT TEAMS, FY 2001-2002.

(February 2002)	Burnt Forest TC	Londiani TC	Nyamira TC
	Gucha CC	Makuyu TC	Nyansiongo TC
	Kandara TC	Mandera CC	Ruiru MC
	Kericho MC	Mandera TC	Thika CC
	Kipkelion TC	Masimba TC	Thika MC
	Kipsigis CC	Nairobi City	Transmara CC
	Koibatek CC	Nyamira CC	Wajir CC

As expected, the individual investigation reports indicate a wide variety of experience. Some provide a positive sign that LA are using their LATF funds, in combination with their own source revenues, to begin a process of rebuilding the local government sector. On the other hand, there are examples where LA(s) were not using these various funds in accordance with regulations and procedures. In those cases, it is imperative that better training, supervision and strict disciplinary action be taken.

4.4 Findings from the LATF-funded Monitoring and Support Activities

As the field reports indicate, the issues identified are not LATF-specific issues, but relate to general local government management issues such as general budgeting, financial management, and project procurement, tendering, implementation, and management supervision.

Let's highlight some of the issues:

- a) Some LA(s) were able to effectively initiate small, but important, capital investment projects that will benefit the community. Roads have been graded, markets have been rehabilitated, water and sanitation has been provided, and vehicles rehabilitated.
- b) Other LA(s) have experienced difficulties in implementing their capital projects—either the money has been ineffectively managed or used for non-intended or non-authorized purposes. The experience varies by local authority—and indicates that **there a need for systematic capacity development, supervision, and technical assistance to assist LA in project implementation.**
- c) There is a lack of understanding by councillors and many officers on the LATF objectives, regulations and procedures. This is not surprising since there has been limited LATF training given to only a few officers from each LA. This lack of understanding indicates that **there is a need for carrying out additional systematic**

dissemination effort to fully inform these decisionmakers and stakeholders about the LATF.

- d) There has been limited citizen involvement in the identification, design, implementation and monitoring of the projects and activities funded by the local authorities. **This lack of participation is being addressed through the requirement for the Local Authority Service Delivery Action Plan (LASDAP) from FY 2001-2002 onwards.**
- e) Some LA(s) kept proper records making it easy to examine the records. Others appeared to keep either no separate financial records or very confusing records. The experience shows that **training and supervision in the use of financial regulations and accounting is needed.**
- f) Some LA(s) followed tendering procedures while others did not. **The new procurement guidelines should be effectively disseminated to ensure that LA(s) understand and are able to comply.**
- g) Many LA(s) are using the new LATF monies to pay for salary and allowances. In addition, many LA(s) used LATF allocated for debt resolution to pay current salaries. Given the magnitude of the salary arrears problem in LAs, this may be understandable but it will be important for the LA(s) and the Ministry of Local Government to ensure that the LATF monies are budgeted along with other local own source revenues to meet the priorities and obligations as regulated by the LATF and the Local Government Act. **Careful guidance and supervision must be provided to ensure that the required capital expenditures and other budgeted items are properly paid.**
- h) Many LA(s) were not paying over their required statutory deductions this year. **A circular was issued by MLG to remind LA(s) of the requirement to pay statutory deductions.**
- i) Many LA(s) are relying on private sector consultants to prepare the submission requirements for the LATF. Field visits confirm that many of the consultants are taking advantage of the council's limited capacity. **There is a need for the MLG, in collaboration with the Ministry of Finance, to issue guidelines and develop a generic contract documents for the LA(s) to use in contracting the private sector.**
- j) In some LA(s), there was outright misuse of the LA funds (including the LATF monies). In these cases, **it will be important for the government to take strict disciplinary action, applying surcharges, dismissal, and/or court action.**

In addition to these monitoring and support activities, the Ministry of Local Government also undertook a number of "Extraordinary Inspections" during FY 2001-2002 to investigate problems with LA budget execution, financial management and performance, among others. These inspections were funded through the MLG annual budget. In addition Controller & Auditor General undertook a number of specific field audits. Reports have been issued to the respective LA(s) for follow up, with copies given to the Permanent Secretary, Ministry of Local Government. In addition, the C&AG is conducting a more general audit on the Abstract of Accounts for FY 1999-2000 and for FY 2000-2001 that have been submitted in accordance with LATF requirements. These reports will provide an independent assessment

of the financial activities of the LAs and allow the Ministry to develop reform initiatives to further strengthen the ability of the LAs to perform.

5. Way Forward

The LATF is providing important resources and incentives to enable local authorities to improve service delivery, financial management, and poverty alleviation. In its first year of operation (FY 1999-2000), the Government distributed Ksh 1 billion of LATF monies on a formula basis to all 174 Local Authorities in an objective and accountable manner. In subsequent years, the Government distributed Ksh 2.3 billion and Ksh 3.0 billion in FY 2000-2001 and FY 2001-2002, respectively. These funds are systematically flowing to LAs in accordance with the LATF regulations.

To date, LA(s) have responded well to the new intergovernmental transfer mechanism. Budgets are being submitted in a timely manner to trigger the release of the LATF funds. Similarly, LA(s) are submitting the required financial statements, debt resolution plans, abstract of accounts, revenue enhancement plans and the Local Authority Service Delivery Action Plan (LASDAP). Deadlines are increasingly being observed. The submitted information is now providing the information needed for improving the local level budgeting and financial management decisions and for central level monitoring and policy analysis.

To ensure compliance with the LATF laws and regulations, the Central Government has initiated a series of monitoring and support activities. These activities are being developed to engage all levels of government and civil society. In addition to regional dissemination and training programmes, the Ministry of Local Government—largely through the Kenya Local Government Reform Programme secretariat—is providing policy and administrative support to ensure that all local authorities are able to meet the LATF requirements.

Along with the various required field reports, the Central Government is conducting field evaluation activities to ensure that LA(s) are using the LATF monies and their own source revenues appropriately. The Ministry of Local Government is conducting its normal field inspections under the Local Government Act as well as ad hoc inspections specifically geared towards the LATF monies. At the same time, the Controller and Auditor General is conducting its normal audit procedures. As required by the LATF regulations, 160 local authorities submitted their abstract of accounts for FY 2000-2001 by 31 December 2002 ready for C&AG audit. By February 2003, 172 abstracts of accounts were submitted. The remaining LA(s) are completing these abstracts for submission.

In addition to the central-level monitoring and evaluation, successful LATF implementation depends on enhanced community stakeholder participation to ensure that the LATF and all local government monies are used in an accountable and transparent manner. In FY 2001-2002, all LA(s) undertook a participatory planning exercise known as the Local Authority Service Delivery Action Plan (LASDAP).

Citizens are encouraged to demand regular progress reports from their elected local councils to determine and monitor the use of these and all local government funds. Close cooperation and open dialogue is a critical component for successful LATF implementation and local government reform. Under the LATF requirements, LA(s) are now required to annually submit a Local Authority Service Delivery Action Plan (LASDAP) that will assist in the mobilization of citizen input into the priority setting and monitoring of the local budgets. An

evaluation of the LASDAPs showed that over 27,899 individuals participated in over 900 meetings, identifying over 3,000 projects that assisted in the FY 2002-2003 budget process.

In accordance with the LATF Act and Regulations, a computerised database continues to be maintained on all data submissions from the LA(s). This information database contains information on revenue and expenditures, debtors and creditors, capital projects, debt repayment plans, single business permits registrations, and revenue enhancement plans. Annex 3 provides an individual profile for each local authority.

The LATF mechanism is now in its fourth year of operation. The LATF is providing important revenues and incentives to enable LA(s) to improve service delivery, economic governance and poverty alleviation in an accountable and responsive manner. Through a combination of increasingly stronger civic leadership, more effective public management, and active citizen participation, the local authorities are beginning to yield exciting results.

Information Notes:

Annex 1: This information is from Gazette Notice 3505 (dated 25th May, 2001).

Annex 2: The LATF financial summary was prepared by the Ministry of Local Government for submission to the Controller and Auditor-General in accordance with Art. 9 (c) of the LATF Act (No.8./98).

Annex 3: This financial information is derived from the Ministry of Local Government, drawing largely on the information submitted by each local authority in compliance with the LATF regulations and relevant circulars for FY 2001-2002 and FY 2002-2003. This information represents the raw data from these submissions and have not been verified or audited in the field. The revenue and expenditure data come from Form 7A and 7B, the outstanding debt information comes from Form 4 (FY2001-2002), the debt resolution amount comes from Form CN2 (FY2001-2002 and FY 2002-2003), the project information comes from Form 1.A.2 (FY2001-2002 and FY2002-2003) while the remaining information comes from various other related databases within the Ministry of Local Government. To the extent possible the data was updated to reflect the current situation within each Local Authority.

Annex 1: LATF Allocations (FY 2001-2002)

LGID	Local Authority Name	Service Delivery (Ksh)	Performance (Ksh)	Transitional (Ksh)	Total (Ksh)
001	Nairobi City Council	274,092,840	182,728,560	150,238,025	607,059,425
006	Ahero Town Council	2,377,217	1,584,811	25,982	3,988,010
011	Awendo Town Council	4,105,951	2,737,300	-	6,843,251
016	Baringo County Council	9,157,002	6,104,668	-	15,261,670
021	Bomet County Council	13,172,393	8,781,596	-	21,953,989
026	Bomet Municipal Council	1,957,164	1,304,776	-	3,261,940
031	Bondo County Council	8,315,749	5,543,833	-	13,859,582
036	Bondo Town Council	2,173,603	1,449,069	-	3,622,672
041	Bungoma Municipal Council	4,965,523	3,310,348	234,764	8,510,635
046	Bungoma County Council	24,808,545	16,539,030	-	41,347,575
051	Bureti County Council	10,606,219	7,070,813	-	17,677,032
056	Burnt Forest Town Council	2,317,262	1,544,841	-	3,862,103
061	Busia County Council	10,570,872	7,047,248	-	17,618,120
066	Busia Municipal Council	7,419,810	4,946,540	-	12,366,350
071	Butere-Mumias County Council	14,048,993	9,365,995	-	23,414,988
076	Chepareria Town Council	1,658,072	1,105,381	-	2,763,453
081	Chogoria Town Council	2,537,158	1,691,439	-	4,228,597
086	Chuka Municipal Council	2,536,100	1,690,733	-	4,226,833
091	Eldama Ravine Town Council	2,646,337	1,764,225	-	4,410,562
096	Eldoret Municipal Council	24,844,323	16,562,882	1,396,524	42,803,729
101	Embu County Council	6,852,394	4,568,262	-	11,420,656
106	Embu Municipal Council	6,170,423	4,113,615	397,559	10,681,597
111	Funyula Town Council	1,619,210	1,079,473	-	2,698,683
116	Garissa County Council	12,249,843	8,166,562	-	20,416,405
121	Garissa Municipal Council	9,708,136	6,472,091	-	16,180,227
126	Gucha County Council	12,656,331	8,437,554	-	21,093,885
131	Gusii County Council	12,613,915	8,409,276	-	21,023,191
136	Homa Bay County Council	9,213,557	6,142,371	-	15,355,928
141	Homa Bay Municipal Council	6,218,390	4,145,593	392,016	10,755,999
146	Isiolo County Council	4,470,022	2,980,015	-	7,450,037
151	Iten-Tambach Town Council	1,956,138	1,304,092	-	3,260,230
156	Kabarnet Municipal Council	2,937,285	1,958,190	-	4,895,475
161	Kajiado Town Council	1,827,677	1,218,451	7,897	3,054,025
166	Kakamega County Council	18,884,429	12,589,619	-	31,474,048
171	Kakamega Municipal Council	9,541,118	6,360,746	-	15,901,864
176	Kandara Town Council	1,973,728	1,315,818	-	3,289,546
181	Kangema Town Council	1,370,476	913,651	-	2,284,127
186	Kangundo Town Council	10,880,792	7,253,862	-	18,134,654
191	Kapenguria Municipal Council	3,356,608	2,237,738	-	5,594,346

LGID	Local Authority Name	Service Delivey (Ksh)	Performance (Ksh)	Transitional (Ksh)	Total (Ksh)
196	Kapsabet Municipal Council	4,052,648	2,701,762	-	6,754,405
201	Karatina Municipal Council	18,416,940	12,277,960	-	30,694,900
206	Karuri Town Council	5,219,463	3,479,642	-	8,699,105
211	Kehancha Municipal Council	6,556,103	4,370,735	-	10,926,838
216	Keiyo County Council	5,268,859	3,512,573	-	8,781,432
221	Kendu Bay Town Council	1,856,442	1,237,628	-	3,094,070
226	Kericho Municipal Council	10,757,098	7,171,399	-	17,928,497
231	Keroka Town Council	3,929,235	2,619,490	-	6,548,725
236	Kerugoya/Kutus Municipal Council	3,132,169	2,088,112	-	5,220,281
241	Kiambu County Council	13,688,456	9,125,637	-	22,814,093
246	Kiambu Municipal Council	4,848,480	3,232,320	-	8,080,800
251	Kikuyu Town Council	7,454,630	4,969,753	-	12,424,383
256	Kilifi County Council	15,480,537	10,320,358	-	25,800,895
261	Kilifi Town Council	5,437,620	3,625,080	-	9,062,700
266	Kimilili Municipal Council	4,177,066	2,784,710	-	6,961,776
271	Kipkelion Town Council	2,076,103	1,384,069	-	3,460,172
276	Kipsigis County Council	12,027,159	8,018,106	-	20,045,265
281	Kirinyaga County Council	15,441,655	10,294,437	-	25,736,092
286	Kisii Municipal Council	5,969,564	3,979,709	-	9,949,273
291	Kisumu County Council	7,484,507	4,989,671	2,998,354	15,472,532
296	Kisumu Municipal Council	34,369,203	22,912,802	-	57,282,005
301	Kitale Municipal Council	11,485,104	7,656,736	-	19,141,840
306	Kitui County Council	15,399,239	10,266,159	-	25,665,398
311	Kitui Municipal Council	5,935,204	3,956,802	-	9,892,006
316	Koibatek County Council	4,636,152	3,090,768	-	7,726,920
321	Kwale County Council	17,862,908	11,908,605	-	29,771,513
326	Kwale Town Council	1,773,822	1,182,548	-	2,956,370
331	Laikipia County Council	8,881,297	5,920,865	-	14,802,162
336	Lamu County Council	3,480,313	2,320,209	-	5,800,522
341	Limuru Municipal Council	3,468,497	2,312,332	961,535	6,742,364
346	Litein Town Council	2,496,521	1,664,347	-	4,160,868
351	Lodwar Municipal Council	3,852,334	2,568,223	-	6,420,557
356	Londiani Town Council	2,536,345	1,690,897	-	4,227,242
361	Luanda Town Council	3,402,114	2,268,076	-	5,670,190
366	Lugari County Council	8,570,246	5,713,497	-	14,283,743
371	Machakos Municipal Council	19,202,427	12,801,617	-	32,004,044
376	Makueni County Council	24,030,917	16,020,611	-	40,051,528
381	Makuyu Town Council	2,107,692	1,405,128	-	3,512,820
386	Malaba Town Council	3,212,226	2,141,484	-	5,353,710
391	Malakisi Town Council	1,701,577	1,134,385	-	2,835,962
396	Malava Town Council	2,338,377	1,558,918	-	3,897,295
401	Malindi County Council	6,792,304	4,528,203	-	11,320,507

LGID	Local Authority Name	Service Delivey (Ksh)	Performance (Ksh)	Transitional (Ksh)	Total (Ksh)
406	Malindi Municipal Council	8,783,382	5,855,588	-	14,638,970
411	Mandera County Council	8,209,709	5,473,139	-	13,682,848
416	Mandera Town Council	6,082,978	4,055,319	-	10,138,297
421	Maragua County Council	11,461,610	7,641,074	-	19,102,684
426	Maragwa Town Council	5,029,262	3,352,841	-	8,382,103
431	Marakwet County Council	5,883,892	3,922,595	-	9,806,487
436	Maralal Town Council	3,123,140	2,082,093	-	5,205,233
441	Mariakani Town Council	4,588,648	3,059,099	-	7,647,747
446	Marsabit County Council	5,212,304	3,474,869	-	8,687,173
451	Masaku County Council	20,761,342	13,840,894	-	34,602,236
456	Masimba Town Council	1,747,835	1,165,223	-	2,913,058
461	Matuu Town Council	1,465,540	977,026	110,925	2,553,491
466	Maua Municipal Council	1,742,457	1,161,638	49,073	2,953,168
471	Mavoko Municipal Council	3,261,747	2,174,498	1,293,710	6,729,955
476	Mbeere County Council	7,014,989	4,676,659	-	11,691,648
481	Mbita Point Town Council	3,990,619	2,660,413	-	6,651,032
486	Meru County Council	14,144,429	9,429,619	-	23,574,048
491	Meru Municipal Council	16,918,279	11,278,853	-	28,197,132
496	Meru South County Council	5,919,239	3,946,159	-	9,865,398
501	Migori County Council	10,630,962	7,087,308	-	17,718,270
506	Migori Municipal Council	7,874,866	5,249,910	-	13,124,776
511	Molo Town Council	5,797,718	3,865,145	-	9,662,863
516	Mombasa Municipal Council	84,379,140	56,252,760	21,148,096	161,779,996
521	Mount Elgon County Council	5,671,812	3,781,208	-	9,453,020
526	Moyale County Council	2,808,725	1,872,483	-	4,681,208
531	Mtito Andei Town Council	3,467,162	2,311,441	-	5,778,603
536	Muhoroni Town Council	3,070,948	2,047,299	-	5,118,247
541	Mumias Municipal Council	8,167,998	5,445,332	-	13,613,330
546	Murang'a County Council	10,966,756	7,311,171	-	18,277,927
551	Murang'a Municipal Council	7,900,854	5,267,236	-	13,168,090
556	Mwingi County Council	9,270,112	6,180,074	-	15,450,186
561	Mwingi Town Council	3,757,432	2,504,955	-	6,262,387
566	Naivasha Municipal Council	13,842,263	9,228,176	-	23,070,439
571	Nakuru County Council	25,769,977	17,179,985	-	42,949,962
576	Nakuru Municipal Council	31,050,000	20,700,000	-	51,750,000
581	Nambale Town Council	2,104,822	1,403,214	-	3,508,036
586	Nandi County Council	16,993,378	11,328,918	-	28,322,296
591	Nandi Hills Town Council	3,827,566	2,551,710	496,702	6,875,978
596	Nanyuki Municipal Council	4,998,340	3,332,226	490,771	8,821,337
601	Narok County Council	12,285,190	8,190,127	-	20,475,317
606	Narok Town Council	4,348,684	2,899,123	-	7,247,807
616	Nyahururu Municipal Council	5,034,451	3,356,300	1,017,454	9,408,205

LGID	Local Authority Name	Service Delivey (Ksh)	Performance (Ksh)	Transitional (Ksh)	Total (Ksh)
621	Nyamache Town Council	2,005,107	1,336,738	-	3,341,845
626	Nyamarambe Town Council	3,993,018	2,662,012	-	6,655,030
631	Nyambene County Council	21,832,348	14,554,899	-	36,387,247
636	Nyamira County Council	14,642,818	9,761,879	-	24,404,697
641	Nyamira Town Council	5,289,228	3,526,152	-	8,815,380
646	Nyandarua County Council	15,738,568	10,492,379	-	26,230,947
651	Nyando County Council	9,227,696	6,151,797	-	15,379,493
656	Nyansiongo Town Council	2,794,505	1,863,003	-	4,657,508
661	Nyeri County Council	15,165,950	10,110,634	-	25,276,584
667	Nyeri Municipal Council	12,941,238	8,627,492	-	21,568,730
671	Nzoia County Council	18,297,673	12,198,449	-	30,496,122
676	Ogembo Town Council	2,502,613	1,668,408	-	4,171,021
681	Ol'Kalou Town Council	2,873,653	1,915,769	-	4,789,422
686	Olkejuado County Council	14,918,523	9,945,682	-	24,864,205
691	Othaya Town Council	2,097,008	1,398,005	-	3,495,013
696	Oyugis Town Council	3,727,185	2,484,790	-	6,211,975
701	Pokot County Council	9,531,678	6,354,452	-	15,886,130
706	Port Victoria Town Council	1,443,749	962,500	-	2,406,249
711	Rachuonyo County Council	9,005,011	6,003,341	-	15,008,352
716	Rongo Town Council	3,238,709	2,159,140	-	5,397,849
721	Ruiru Municipal Council	9,605,599	6,403,733	12,101	16,021,433
726	Rumuruti Town Council	2,096,193	1,397,462	-	3,493,655
731	Runyenjes Municipal Council	3,109,996	2,073,331	-	5,183,327
736	Sagana Town Council	1,336,840	891,227	-	2,228,067
741	Samburu County Council	5,032,036	3,354,690	-	8,386,726
746	Siaya County Council	12,317,002	8,211,335	-	20,528,337
751	Siaya Municipal Council	4,319,412	2,879,608	-	7,199,020
756	Sirisia Town Council	1,400,382	933,588	-	2,333,970
761	Sotik Town Council	1,357,718	905,145	417,474	2,680,337
766	Suba County Council	4,766,935	3,177,957	-	7,944,892
771	Suneka Town Council	2,747,694	1,831,796	-	4,579,490
776	Tabaka Town Council	1,870,581	1,247,054	-	3,117,635
781	Taita / Taveta County Council	6,615,570	4,410,380	-	11,025,950
786	Tana River County Council	7,368,456	4,912,304	-	12,280,760
791	Taveta Town Council	3,994,517	2,663,011	-	6,657,528
796	Teso County Council	5,042,640	3,361,760	-	8,404,400
801	Tharaka County Council	4,470,022	2,980,015	-	7,450,037
806	Thika County Council	16,212,214	10,808,143	-	27,020,357
811	Thika Municipal Council	13,687,043	9,124,696	2,451,058	25,262,797
816	Trans Mara County Council	6,979,642	4,653,095	-	11,632,737
821	Turkana County Council	15,530,022	10,353,348	-	25,883,370
826	Ugunja Town Council	2,624,981	1,749,987	-	4,374,968

LGID	Local Authority Name	Service Delivey (Ksh)	Performance (Ksh)	Transitional (Ksh)	Total (Ksh)
831	Ukwala Town Council	2,570,480	1,713,653	-	4,284,133
836	Vihiga County Council	12,419,508	8,279,672	-	20,699,180
841	Vihiga Municipal Council	7,320,050	4,880,033	-	12,200,083
846	Voi Municipal Council	4,509,571	3,006,381	-	7,515,952
851	Wajir County Council	12,246,308	8,164,206	-	20,410,514
856	Wareng County Council	14,907,919	9,938,613	-	24,846,532
861	Webuye Municipal Council	6,857,110	4,571,406	-	11,428,516
866	Wote Town Council	3,136,552	2,091,034	-	5,227,586
871	Yala Town Council	2,815,011	1,876,674	-	4,691,685
	TOTAL	1,689,515,992	1,126,343,988	184,140,020	3,000,000,000

Annex 2: LATF Financial Summary (FY2001-2002)

Item	Printed Estimates	Actual	Balance
	Ksh	Ksh	Ksh
372/500	3,087,000,000	2,570,136,126	516,863,874

Source: Ministry of Local Government, 2002

Annex 3: Financial Profile for each Local Authority

In accordance with LATF Regulation 31 (d)(i), this Annex provides a summary information profile on each Local Authority. This information is derived from the computerised database that is being maintained within the Ministry of Local Government in accordance with LATF Regulations 30(1). It must be noted that this data represents the raw, unaudited and unverified information that is provided by the Local Authorities as required by the LATF regulations. Data confirmation should be sought from the submissions or directly from the councils concerned in case of apparent discrepancies.

The data is organized to provide one page for each Local Authority—providing a detailed presentation of the revenue and expenditures, the projects implemented during FY 2001-2002 and the planned projects to be implemented during FY 2002-2003. In addition, a number of financial performance indicators are provided which are explained in the explanation section that follows.

Explanation of Data Structure in Annex 3

LA Code: This is a numeric code used by the Ministry of Local Government to identify each local authority in the computerised Local Government Information System.

Mayor, Clerk and Treasurer: These are the names of the mayor, clerk and treasurer based on the records submitted during FY 2001-2002. NA is used when those names were not available or unclear.

Number of Employees: This is the number of employees in the local council as reported in the FY 2001-2002 Annual Estimates.

Yearly Salaries: This is the total personnel costs for the employees as identified in the LATF submissions.

Avrg/Emp.: This is the average personnel costs per employees (ie, yearly salaries divided by number of employees).

Number of Councillors: This is the number of elected and nominated councillors at the local authority.

Total Civic Costs: This is the total yearly expenditure (including personnel, operations and maintenance) for the civic department as reported. Those local authorities that did not report the expenditures for the civic department are reported as “0”. In the future, all local authorities will be required to separate out the civic expenditures for comparative purposes.

Average/Councillor: This is the average civic costs per councillor (ie, total yearly civic expenditures divided by the number of councillors).

Business Permit Schedule: This is the Single Business Permit (SBP) fee schedule chosen by the local authority as stipulated under Circular MLA 11/98, dated 11 December 1998.

Base Value: This is the base value for the Single Business Permit (SBP) schedule. This base value, found in Circular MLA No. 11/98, dated 11 December 1998, allows for a comparison of relative fee levels by local authority.

Financial Situation:

The financial information is presented for FY 2001-2002 (both estimates and actuals) and for FY 2002-2003 (estimates). In addition a separate column is presented for the “efficiency” (or the reported actuals divided by the estimates) for FY 2001-2002. For example, if the efficiency is 50%, this means that the local authority either actually received or spent 50% of what they had estimated in their FY 2001-2002 budget estimates. In addition, a separate column is presented entitled “% Est to Actuals” which is the percentage increase or decrease of the FY 2002-2003 estimates over the FY 2001-2002 actuals. For example, if the “% Est to Actuals” is 150%, this means that the FY 2002-2003 estimates are 50% higher than what was actually collected during FY 2001-2002.

Revenues:

The revenues are split between transfers and local revenues. The total combined is equal to total Revenues.

Central Government Transfers: This is the list of central government transfers to LA(s).

Local Authority Transfer Fund (LATF): This is the amount of monies that is transferred to the LA(s) through the LATF mechanism. See Annex 1 for the amounts allocated for each LA.

Road Maintenance Levy Fund (RMLF): This is the amount that the LA expects to receive or actually received from the Road Maintenance Levy Fund—a portion of which is allocated to maintain local authority roads. In FY 1999-2000, a portion of the RMLF allocated for local authorities was transferred directly to 26 LA(s) that participate in the Kenya Urban Transport Improvement Programme (KUTIP). In FY 2001-2002, these RMLF were not received or were received in an ad hoc basis by those LA(s).

Sub-Total: This amount represents the total central government transfers that are expected or actually received from the central government.

Local Revenues: This is a list of the Ksh amounts that each LA expects to receive or receives from their own sources of revenues—with specific figures from the Contributions in lieu of Rates (CILOR), property rates, single business permits, and market fees.

Contributions in Lieu of Rates (CILOR): This is the amount which each LA is to receive from the central government on central government owned land within the LA. See Section 3.4.2 of the LATF Annual Report for a more detailed explanation of the CILOR. It should be noted that the CILOR is an own source revenues but the collected is done by the central government and remitted to the LA. LA(s) cannot directly influence the amount of CILOR remitted to the LA(s) but rely on central government for the remittance.

Property Rates: This is the amount from the property rates as collected in accordance with the Rating Act and the Valuation for Rating Act.

Single Business Permit: This is the amount from the Single Business Permit as collected in accordance with the Local Government Act (Cap 265) and MLA Circular 11/98.

Market Fees: This is the amount collected from the various markets located within a LA in accordance with the Local Government Act (Cap 265) and related by-laws which are approved by the Minister for Local Government.

Others: This is the amount collected from all other sources of local fees and charges—such as cess, bus parks, game park fees, house and plot rents, garbage fees, water, etc.

Sub-total: This is the total amount collected from local own source revenues.

Expenditures:

Expenditures are split between recurrent expenditures (namely, personnel, operations and maintenance) and capital expenditures (namely for projects). Loans and debt resolution are indicated as appropriate.

Recurrent Expenditures: These represent the recurrent revenues spent on personnel, operations and maintenance. Note that the civic expenditures are presented separately. This civic expenditures include the personnel, operations and maintenance costs related to the councillors and the civic department. The LA Personnel, Operations and Maintenance do not include the civic expenditures to avoid double counting.

Civic Expenditures: These represent the personnel, operations and maintenance costs for the councillors (e.g., allowances, meeting fees, transport, etc.)

LA Personnel: These represent the personnel costs of the local authority.

LA Operations: These represent the operations costs of the local authority.

LA Maintenance: These represent the maintenance costs of the local authority.

Total Recurrent Expenditures: This represents the total recurrent costs—including total civic costs, LA personnel, LA operations and LA maintenance expenditures.

Recurrent Surplus/Deficit: This is the recurrent deficit or surplus that is the total recurrent expenditures subtracted from the total revenues. If positive, this represents that the local authority is planning to generate more revenues than it plans to spend in recurrent expenditures. If positive, these funds are now available for the capital budget, paying back long term loans, for debt reduction or for savings.

Capital Expenditures: This is the amount that the LA plans to spend or did spend on capital projects. It is equal to the total under the FY 2001-2002 Implemented Projects or to the FY 2002-2003 Planned Projects.

Loan Repayments: This represents that amount that the LA is to pay or did pay its creditors on currently obligated long-term loans (eg, NHC, LGLA, etc.). This does not include the amount to be paid for past debts—these are included under the Debt Resolution Repayments.

Net Surpluses/Deficits: This is the effective estimated surplus or deficit that is equal to total revenue minus the recurrent expenditures, the capital expenditures and the loan repayments. If positive, this represent that the local authority has a surplus. This surplus can then be used to pay the debt resolution repayments or be used for savings. If negative, it means that he LA cannot cover all of its expenditures this year.

Debt Resolution Repayments: This represents the amount that the LA will use or did use to repay their outstanding arrears and debts, in accordance with their debt resolution plans.

Uncommitted Surplus / Deficit: This represents the amount remaining with the LA after paying the recurrent expenditures, the capital expenditures, the loan repayments, and debt resolution repayments. If positive, this represents a savings that can be brought forward. If negative, it represents an increase in debt.

Capital Projects:

The Capital Projects section is broken into two components—namely, those capital projects that were reported by the LA as implemented during FY 2001-2002 and those that the LA included in their estimates as projects to be implemented during FY 2002-2003. The detailed information is included for the most expensive three projects, with the remaining projects listed other “All Other Projects.” **A complete list of projects can be obtained from the Clerk to Council and are contained in the LATF submissions.**

Code: This is the code used to classify the projects for Ministry of Local Government purposes,.

Project Description: This provides a more detailed description of the implemented or proposed project.

Amount (Ksh): This represents the amount that was spent or is planned to be spent on the project.

%: this is the percentage of the capital that is spent for this particular project.

Financial Performance Indicators:

These ratios provide a relative indication of various financial performance indicators by each local authority. These ratios can be used to compare one local authority with another local authority.

LATF Personnel Ratio: This is the total planned personnel expenditures divided by total expenditures. This ratio is defined under the LATF Regulations. In FY 2001-2002, this ratio should be less than 65%.

LATF Capital Ratio: This is the amount allocated for capital expenditures (both projects and capital servicing) divided by the service delivery component of the LATF. The LATF regulations require that this ratio be at least 50%--which means that a LA must allocate the equivalent in Ksh of at least 50% of the amount received from the LATF service delivery amount to either capital projects or capital servicing (eg, maintenance). See Annex 1 for the LATF Service Delivery amounts.

Civic Ratio: This is the total actual amount spent on civic expenditures divided by the total recurrent expenditures. It represents the proportion of the recurrent revenues that are being spent on councillors.

Local Revenue Performance Ratio: this is the total actual revenues collected divided by the planned local revenues. Thus a ratio of 50% means that the LA is only collecting one half of what they had budgeted. A ratio of greater than 100% indicates that the LA is collecting more than what they had planned for. Generally speaking, a higher ratio is preferred to a lower ratio.

Recurrent Expenditure Performance Ratio: This is the total actual local recurrent expenditures divided by the planned recurrent expenditures. Thus, a ratio of less than 100% indicates that the LA spent less than planned while a percentage greater than 100% indicates that the LA spent more than planned.

Capital Expenditure Performance Ratio: This is the total actual capital expenditures divided by the planned capital expenditures. Thus, a ratio of less than 100% indicates that the LA spent less than planned while a percentage greater than 100% indicates that the LA spent more than planned.

Debt Resolution Performance Ratio: This is the total debt resolution payments divided by the planned debt resolution payments. Thus, a ratio of less than 100% indicates that the LA spent less than planned while a percentage greater than 100% indicates that the LA spent more than planned.

(Values in KShs)

Mayor: Dick Waweru
 No. of Employees: 16,452
 Total Yearly Salaries: 2,126,499,933
 Average/Employee: 129,255

Treasurer: J.K Too
 No. of Councillors: 73
 Total Civic Costs: 44,803,268
 Average/Councillor: 613,743

Clerk: Godfrey Mate
 Business Permit Schedule: 14
 Business Permit Base Value: 1,000

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	607,059,425	607,059,425	100.00	607,059,425	100.0
Road Maintenance Levy Fund (RMLF)	168,000,000	32,000,000	19.0	0	0.0
Sub-Total	775,059,425	639,059,425	82.5	607,059,425	95.0
Local Revenues					
CILOR	100,191,126	0	0.0	102,000,000	0.0
Property Rates	982,703,874	994,009,604	101.2	1,049,810,000	105.6
Single Business Permit	600,000,000	381,095,097	63.5	543,000,000	142.5
Market Fees	95,000,000	89,555,389	94.3	154,000,000	172.0
Others	3,253,105,000	2,139,789,114	65.8	2,728,981,000	213.9
Sub-Total	5,031,000,000	3,604,449,203	71.6	4,577,791,000	127.0
TOTAL REVENUES	5,806,059,425	4,243,508,628	73.1	5,184,850,425	122.2
EXPENDITURES					
Civic	34,834,000	44,803,268	128.6	0	0.0
L A Personnel	2,112,410,491	2,126,499,933	100.7	2,069,526,545	63.2
L A Operations	1,786,652,624	1,389,417,198	77.8	1,342,966,120	96.7
L A Maintenance	195,948,955	293,892,973	150.0	210,156,130	71.5
TOTAL Recurrent Expenditures	4,129,846,070	3,854,613,372	93.3	3,622,648,795	94.0
RECURRENT SURPLUS/DEFICITS	1,676,213,355	388,895,257	23.2	1,562,201,630	401.7
CAPITAL EXPENDITURES	617,244,000	159,780,392	25.9	621,000,000	388.7
LOAN REPAYMENTS	0	33,063,339	0.0	0	0.0
NET SURPLUS/DEFICITS	1,058,969,355	196,051,526	18.5	941,201,630	480.1
DEBT RESOLUTION REPAYMENTS	952,200,000	318,063,015	33.4	623,000,000	195.9
UNCOMMITTED SURPLUS/DEFICITS	106,769,355	-122,011,489		318,201,630	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Mayor's Vehicle	6,791,207	4.3
605	New Disposal Site (Ruai)	14,513,437	9.1
240	Rehabilitation of Health Centres	1,011,902	0.6
	All Other Projects	137,463,846	86.0
TOTAL		159,780,392	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
400	Roads Street Construction/Enhancement - Link road Between	40,000,000	11.2
100	Administrative Support Services - City Wide Strategic Plan	30,000,000	8.4
210	Councils Special Infrastructure Construction - City Mortuary	30,000,000	8.4
	All Other Projects	256,087,239	71.9
TOTAL		356,087,239	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	450.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	1.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	71.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	93.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	25.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	33.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 006 : Abero Town Council

Province: NYANZA

Summary Profile Fiscal Year 2001-2002

District: KISUMU

(Values in KShs)

Chairman Charles Onunga Bwana		Treasurer Charles Odondi Ochola		Clerk Richard John Omondi Kodindo	
No of Employees. 85		No of Councillors. 12		Business Permit Schedule. 10	
Total Yearly Salaries. 4,707,159		Total Civic Costs 2,594,936		Business Permit Base Value 500	
Average/Employee 55,378		Average/Councillor 216,245			

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,988,010	3,988,010	100.00	3,988,010	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,988,010	3,988,010	100.0	3,988,010	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,950,000	149,344	7.7	1,800,000	1,205.3
Single Business Permit	1,010,000	972,480	96.3	1,250,000	128.5
Market Fees	6,190,000	4,756,217	76.8	6,600,000	138.8
Others	6,143,000	3,094,966	50.4	7,288,000	547.3
Sub-Total	15,293,000	8,973,007	58.7	16,938,000	188.8
TOTAL REVENUES	19,281,010	12,961,017	67.2	20,926,010	161.5
EXPENDITURES					
Civic	2,450,000	2,594,936	105.9	2,507,000	96.6
L A Personnel	6,644,960	4,707,159	70.8	7,935,504	95.9
L A Operations	4,519,300	4,607,748	102.0	4,513,217	97.9
L A Maintenance	1,636,000	621,436	38.0	1,512,000	243.3
TOTAL Recurrent Expenditures	15,250,260	12,531,279	82.2	16,467,721	131.4
RECURRENT SURPLUS/DEFICITS	4,030,750	429,738	10.7	4,458,289	1,037.4
CAPITAL EXPENDITURES	2,000,000	2,301,830	115.1	1,600,000	69.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,030,750	-1,872,092		2,858,289	
DEBT RESOLUTION REPAYMENTS	1,000,000	0	0.0	1,110,793	0.0
UNCOMMITTED SURPLUS/DEFICITS	1,030,750	-1,872,092		1,747,496	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Council's Van	610,399	26.5
400	Roads	393,906	17.1
260	Cattle Auction Yard	43,330	1.9
	All Other Projects	1,254,195	54.5
TOTAL		2,301,830	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
205	Council's Premises Construction/Enhancement (Phase 1)	800,000	50.0
405	Roads - Streets construction rehabilitation	500,000	31.3
505	Schools Rehabilitation	300,000	18.8
	All Other Projects	0	0.0
TOTAL		1,600,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	168.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	20.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	58.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	82.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	115.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 011 Awendo Town Council

Province: NYANZA

Summary Profile Fiscal Year 2001-2002

District: MIGORI

(Values in KShs)

Chairman: N.A Okech	Treasurer: Joab Ouma	Clerk : George Otieno Onyango
No. of Employees: 77	No. of Councillors: 6	Business Permit Schedule: 8
Total Yearly Salaries: 4,817,471	Total Civic Costs: 990,050	Business Permit Base Value 350
Average/Employee: 62,565	Average/Councillor: 165,008	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,843,251	6,843,251	100.00	6,843,251	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,843,251	6,843,251	100.0	6,843,251	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	261,000	0.0	260,000	99.6
Single Business Permit	2,030,000	1,089,835	53.7	2,100,000	192.7
Market Fees	3,275,000	2,545,122	77.7	4,400,000	172.9
Others	6,970,000	4,758,479	68.3	7,345,000	296.4
Sub-Total	12,275,000	8,654,436	70.5	14,105,000	163.0
TOTAL REVENUES	19,118,251	15,497,687	81.1	20,948,251	135.2
EXPENDITURES					
Civic	1,018,000	990,050	97.3	1,268,800	128.2
L A Personnel	8,027,018	4,817,471	60.0	8,009,419	50.4
L A Operations	2,566,000	1,113,872	43.4	2,428,000	218.0
L A Maintenance	3,460,000	117,049	3.4	3,190,000	2,725.4
TOTAL Recurrent Expenditures	15,071,018	7,038,442	46.7	14,896,219	211.6
RECURRENT SURPLUS/DEFICITS	4,047,233	8,459,245	209.0	6,052,032	71.5
CAPITAL EXPENDITURES	3,700,000	5,095,000	137.7	4,090,000	68.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	347,233	2,449,245	705.4	1,962,032	80.1
DEBT RESOLUTION REPAYMENTS	1,142,251	0	0.0	2,253,251	0.0
UNCOMMITTED SURPLUS/DEFICITS	-795,018	2,449,245		-291,219	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Hall & Offices	915,000	18.0
900	Water project	700,000	13.7
400	Roads rehabilitation	1,350,000	26.5
	All Other Projects	2,130,000	41.8
TOTAL		5,095,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
200	Building of Council Offices and Hall	6,000,000	45.5
900	Installation of Piper	3,800,000	28.8
100	Valuation Roll	1,500,000	11.4
	All Other Projects	1,890,000	14.3
TOTAL		13,190,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	180.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	70.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	46.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	162.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Vice-Chairman: Geoffrey K. Lokoriteba (Ag) Treasurer: Simon Kiptoon Chelimo (Ag) Clerk: Peter Kipkel Won Keitany
 No. of Employees: 97 No. of Councillors: 76 Business Permit Schedule: 9
 Total Yearly Salaries: 10,679,778 Total Civic Costs: 8,706,249 Business Permit Base Value: 400
 Average/Employee: 110,101 Average/Councillor: 114,556

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,261,670	4,497,507	29.47	15,261,670	339.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,261,670	4,497,507	29.5	15,261,670	339.3
Local Revenues					
CILOR	960,000	700,000	72.9	0	0.0
Property Rates	0	0	0.0	960,000	0.0
Single Business Permit	2,600,000	3,054,020	117.5	3,000,000	98.2
Market Fees	950,000	135,402	14.3	350,000	258.5
Others	17,662,000	14,505,979	82.1	16,787,400	145.4
Sub-Total	22,172,000	18,395,401	83.0	21,097,400	114.7
TOTAL REVENUES	37,433,670	22,892,908	61.2	36,359,070	158.8
EXPENDITURES					
Civic	8,577,540	8,706,249	101.5	4,966,000	57.0
L A Personnel	10,243,920	10,679,778	104.3	11,416,012	31.7
L A Operations	2,336,000	3,175,621	135.9	3,383,864	106.6
L A Maintenance	956,000	4,496,663	470.4	585,700	13.0
TOTAL Recurrent Expenditures	22,113,460	27,058,311	122.4	20,351,576	75.2
RECURRENT SURPLUS/DEFICITS	15,320,210	-4,165,403		16,007,494	
CAPITAL EXPENDITURES	9,430,835	4,137,914	43.9	9,157,098	221.3
LOAN REPAYMENTS	540,200	0	0.0	802,864	0.0
NET SURPLUS/DEFICITS	5,349,175	-8,303,317		6,047,532	
DEBT RESOLUTION REPAYMENTS	4,209,543	0	0.0	4,749,743	0.0
UNCOMMITTED SURPLUS/DEFICITS	1,139,632	-8,303,317		1,297,789	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Barwessa Market, Bus Park and Public Toilet	9,900	0.2
260	Tenges Market	7,500	0.2
400	Marigat Township roads	4,800	0.1
	All Other Projects	4,115,714	99.5
TOTAL		4,137,914	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
505	Laboratory Roofing and Floor Finishing	190,000	4.3
505	Purchase of cement, steel windows and window glasses	190,000	4.3
245	Purchase of ironsheets and cement	185,000	4.2
	All Other Projects	3,850,547	87.2
TOTAL		4,415,547	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	206.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	32.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	83.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	122.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	43.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 021 Bomet County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2001-2002

District: BOMET

(Values in KShs)

Chairman: NR	Treasurer: Jonah Kipkoech Munai	Clerk: Joel Kipkorir Sigei
No. of Employees: 99	No. of Councillors: 56	Business Permit Schedule: 7
Total Yearly Salaries: 8,454,538	Total Civic Costs: 4,795,237	Business Permit Base Value 300
Average/Employee: 85,399	Average/Councillor: 85,629	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,953,989	18,436,352	83.98	21,953,989	119.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,953,989	18,436,352	84.0	21,953,989	119.1
Local Revenues					
CILOR	1,100,000	0	0.0	900,000	0.0
Property Rates	1,210,000	0	0.0	1,110,000	0.0
Single Business Permit	3,822,000	1,317,150	34.5	3,850,000	292.3
Market Fees	1,664,000	858,263	51.6	1,564,000	182.2
Others	14,557,400	4,899,317	33.7	13,170,400	420.4
Sub-Total	22,353,400	7,074,730	31.6	20,594,400	291.1
TOTAL REVENUES	44,307,389	25,511,082	57.6	42,548,389	166.8
EXPENDITURES					
Civic	6,515,380	4,795,237	73.6	4,900,929	102.2
L A Personnel	11,803,780	8,454,538	71.6	14,144,324	35.7
L A Operations	4,236,400	1,874,491	44.2	3,019,400	161.1
L A Maintenance	2,232,921	287,116	12.9	954,000	332.3
TOTAL Recurrent Expenditures	24,788,481	15,411,382	62.2	23,018,653	149.4
RECURRENT SURPLUS/DEFICITS	19,518,908	10,099,701	51.7	19,529,736	193.4
CAPITAL EXPENDITURES	17,200,000	1,824,400	10.6	11,545,968	631.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,318,908	8,271,801	356.7	7,983,768	96.5
DEBT RESOLUTION REPAYMENTS	1,483,068	0	0.0	1,412,281	0.0
UNCOMMITTED SURPLUS/DEFICITS	835,840	8,271,801	989.6	6,571,487	79.4

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Tractor Disc Plough	150,000	8.2
350	New Lorry (KANO69P) Insurance Cover	430,000	23.6
350	Lorry (KWE 331) 3 Tyres and tubes	36,000	2.0
	All Other Projects	1,208,400	66.2
TOTAL		1,824,400	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
250	Guest House expansion & hotel construction	2,845,968	12.3
505	Tegat ward - 8 pri. Sch. - Purchase of library bks	600,000	2.6
500	Kipsuter Sec. Sch - Building Materials	450,000	2.0
	All Other Projects	19,165,000	83.1
TOTAL		23,060,968	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	261.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	31.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	31.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	62.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	10.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 026 - Bomet Municipal Council
Province: RIFT VALLEY Summary Profile Fiscal Year 2001-2002 District: BOMET
 (Values in KShs)

Mayor Joseph Langat (Ag) Treasurer Wesley Cheruiyot Kimet Clerk M M kilenzo
 No. of Employees 51 No. of Councillors 16 Business Permit Schedule 12
 Total Yearly Salaries 3,726,821 Total Civic Costs 1,451,390 Business Permit Base Value 700
 Average/Employee 73,075 Average/Councillor 90,712

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,261,940	3,261,940	100.00	3,261,940	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,261,940	3,261,940	100.0	3,261,940	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,500,000	707,156	47.1	300,000	42.4
Single Business Permit	3,500,000	1,530,737	43.7	3,200,000	209.0
Market Fees	2,000,000	875,059	43.8	1,800,000	205.7
Others	7,975,000	1,793,528	22.5	5,982,000	629.0
Sub-Total	14,975,000	4,906,480	32.8	11,282,000	229.9
TOTAL REVENUES	18,236,940	8,168,420	44.8	14,543,940	178.1
EXPENDITURES					
Civic	2,200,000	1,451,390	66.0	1,981,000	136.5
L A Personnel	6,516,427	3,726,821	57.2	5,936,091	68.6
L A Operations	3,334,000	3,367,276	101.0	2,555,000	75.9
L A Maintenance	355,000	304,954	85.9	335,000	109.9
TOTAL Recurrent Expenditures	12,405,427	8,850,441	71.3	10,807,091	122.1
RECURRENT SURPLUS/DEFICITS	5,831,513	-682,021		3,736,849	
CAPITAL EXPENDITURES	1,850,000	6,626,000	358.2	1,715,848	25.9
LOAN REPAYMENTS	0	6,432	0.0	0	0.0
NET SURPLUS/DEFICITS	3,981,513	-7,314,453		2,021,001	
DEBT RESOLUTION REPAYMENTS	1,411,940	1,627,303	115.3	1,489,477	91.5
UNCOMMITTED SURPLUS/DEFICITS	2,569,573	-8,941,756		531,524	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
999	Embomos tea factory	6,000,000	90.6
350	Tractor disk plough	150,000	2.3
999	insurance cover kan 069	430,000	6.5
	All Other Projects	46,000	0.7
TOTAL		6,626,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
900	Pipe Water supply - Kapkesossio Ward	800,000	13.5
240	Dispensary expansion - Mutarakwa ward	600,000	10.1
240	Dispensary Construction - Itembe Ward	550,000	9.3
	All Other Projects	3,980,000	67.1
TOTAL		5,930,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	45.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	189.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	16.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	32.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	71.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	358.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	115.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

SUMMARY FINANCIAL STATEMENTS 2001-2002

District: SIAYA

(Values in KShs)

(Ag) Chairman Louisa Odida	(Ag) Treasurer John Onyango Oloo	(Ag) Clerk S K Cheruiyot
No. of Employees: 58	No. of Councillors: 24	Business Permit Schedule: 8
Total Yearly Salaries: 5,957,350	Total Civic Costs: 2,699,400	Business Permit Base Value: 350
Average/Employee: 102,713	Average/Councillor: 112,475	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,859,582	13,864,582	100.04	13,859,582	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,859,582	13,864,582	100.0	13,859,582	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	93,000	0	0.0	0	0.0
Single Business Permit	3,505,000	2,699,840	77.0	3,000,000	111.1
Market Fees	100,000	1,406,002	1,406.0	2,800,000	199.1
Others	12,134,000	8,685,805	71.6	9,478,000	175.9
Sub-Total	15,832,000	12,791,647	80.8	15,278,000	119.4
TOTAL REVENUES	29,691,582	26,656,229	89.8	29,137,582	109.3
EXPENDITURES					
Civic	2,705,600	2,699,400	99.8	4,790,500	177.5
L A Personnel	6,270,770	5,957,350	95.0	6,643,000	34.7
L A Operations	1,945,000	3,347,324	172.1	2,069,000	61.8
L A Maintenance	332,000	718,752	216.5	1,093,582	152.2
TOTAL Recurrent Expenditures	11,253,370	12,722,826	113.1	14,596,082	114.7
RECURRENT SURPLUS/DEFICITS	18,438,212	13,933,403	75.6	14,541,500	104.4
CAPITAL EXPENDITURES	10,415,794	9,013,692	86.5	13,859,582	153.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,022,418	4,919,711	61.3	681,918	13.9
DEBT RESOLUTION REPAYMENTS	3,949,507	3,949,507	100.0	0	0.0
UNCOMMITTED SURPLUS/DEFICITS	4,072,911	970,204	23.8	681,918	70.3

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase 4 wheel vehicle	2,386,800	26.5
260	Market stalls	2,453,850	27.2
350	Two Speed boats	1,241,000	13.8
	All Other Projects	2,932,042	32.5
TOTAL		9,013,692	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Purchase of Tractor	3,200,000	14.5
999	Construction of a Fish Banda at Nyenye, Kunya and Sirongo I	1,400,000	6.3
600	Construction of Slaughter Houses at Usenge	1,000,000	4.5
	All Other Projects	16,459,582	74.6
TOTAL		22,059,582	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	28.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	250.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	113.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	86.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 036, Bondo Town

Province: NYANZA

Summary Profile Fiscal Year 2001 - 2002

District: SIAYA

(Values in KShs)

Chairman: M O Oludhe	(Ag) Treasurer: G A Okello	(Ag) Clerk: E. Olwanda
No. of Employees: 40	No. of Councillors: 8	Business Permit Schedule: 11
Total Yearly Salaries: 4,326,798	Total Civic Costs: 1,298,271	Business Permit Base Value: 600
Average/Employee: 108,170	Average/Councillor: 162,284	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,622,672	3,622,672	100.00	3,622,672	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,622,672	3,622,672	100.0	3,622,672	100.0
Local Revenues					
CILOR	0	38,488	0.0	38,448	99.9
Property Rates	3,800,000	150,552	4.0	3,800,000	2,524.0
Single Business Permit	2,000,000	1,435,900	71.8	2,000,000	139.3
Market Fees	3,000,000	2,589,830	86.3	3,000,000	115.8
Others	2,419,000	2,718,783	112.4	2,467,000	415.8
Sub-Total	11,219,000	6,933,553	61.8	11,305,448	163.1
TOTAL REVENUES	14,841,672	10,556,225	71.1	14,928,120	141.4
EXPENDITURES					
Civic	1,335,955	1,298,271	97.2	1,409,000	108.5
L A Personnel	5,779,908	4,326,798	74.9	6,543,036	53.9
L A Operations	2,498,000	1,650,557	66.1	2,330,000	141.2
L A Maintenance	980,000	2,041,148	208.3	880,000	43.1
TOTAL Recurrent Expenditures	10,593,863	9,316,774	87.9	11,162,036	119.8
RECURRENT SURPLUS/DEFICITS	4,247,809	1,239,451	29.2	3,766,084	303.9
CAPITAL EXPENDITURES	1,800,000	1,200,000	66.7	1,694,000	141.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,447,809	39,451	1.6	2,072,084	5,252.3
DEBT RESOLUTION REPAYMENTS	1,072,672	1,070,420	99.8	1,928,672	180.2
UNCOMMITTED SURPLUS/DEFICITS	1,375,137	-1,030,969		143,412	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
999	Land acquisition	500,000	41.7
260	market improvement	60,000	5.0
600	Slaughter house construction	460,000	38.3
	All Other Projects	180,000	15.0
TOTAL		1,200,000	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
925	Improvemet of water supply	600,000	35.4
310	Furniture & equipment	300,000	17.7
405	Roads improvement	300,000	17.7
	All Other Projects	494,000	29.2
TOTAL		1,694,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	165.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	61.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	66.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	99.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 041 Bungoma Municipal Council
Province: WESTERN
Summary Profile Fiscal Year 2001-2002
District: BUNGOMA

(Values in KShs)

Mayor: Patrick Weso	Treasurer: Ephraim V. Lugano	Clerk : Jack Mukhongo
No. of Employees: 162	No. of Councillors: 13	Business Permit Schedule: 10
Total Yearly Salaries: 13,448,651	Total Civic Costs: 2,816,033	Business Permit Base Value 500
Average/Employee: 83,016	Average/Councillor: 216,618	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,510,635	8,012,973	94.15	8,510,635	106.2
Road Maintenance Levy Fund (RMLF)	3,500,000	157,250	4.5	3,500,000	2,225.8
Sub-Total	12,010,635	8,170,223	68.0	12,010,635	147.0
Local Revenues					
CILOR	1,500,000	901,713	60.1	1,500,000	166.4
Property Rates	6,009,000	3,606,906	48.5	6,900,000	236.8
Single Business Permit	6,706,000	5,124,730	76.4	6,450,000	125.9
Market Fees	5,495,800	3,875,560	70.5	4,730,000	122.0
Others	10,266,640	12,121,267	118.1	12,983,600	268.6
Sub-Total	29,977,440	24,937,073	83.2	32,563,600	130.6
TOTAL REVENUES	41,988,075	33,107,296	78.8	44,574,235	134.6
EXPENDITURES					
Civic	2,816,000	2,816,033	100.0	3,254,560	115.6
L A Personnel	15,152,560	13,448,651	88.8	16,835,860	85.1
L A Operations	6,212,080	5,957,862	95.9	11,450,220	192.2
L A Maintenance	15,590,835	1,886,397	12.1	9,759,760	517.4
TOTAL Recurrent Expenditures	39,771,475	24,108,943	60.6	41,300,400	171.3
RECURRENT SURPLUS/DEFICITS	2,216,600	8,998,353	406.0	3,273,835	36.4
CAPITAL EXPENDITURES	10,175,218	8,125,218	79.9	3,672,500	45.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-7,958,618	873,135		-398,665	
DEBT RESOLUTION REPAYMENTS	1,500,000	0	0.0	3,900,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	-9,458,618	873,135		-4,298,665	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
900	Provision for Water under tanker ship	500,000	6.2
350	Purchase of a toyota Pick up	1,950,000	24.0
315	Extension of stret lights	760,000	9.4
	All Other Projects	4,915,218	60.5
TOTAL		8,125,218	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
705	Renovation of stadium	898,350	39.8
900	Protection of springs	633,110	28.1
405	Opening of drains	468,000	20.7
	All Other Projects	256,800	11.4
TOTAL		2,256,260	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	409.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	83.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	60.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	79.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

District: BUNGOMA

(Values in KShs)

Chairman J B Wasike		(Ag) Treasurer John Osinya		Clerk J A Ayango	
No of Employees	181	No of Councillors	41	Business Permit Schedule	7
Total Yearly Salaries	13,885,816	Total Civic Costs	4,673,517	Business Permit Base Value	300
Average/Employee	76,717	Average/Councillor	113,988		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	41,347,575	38,042,988	92.01	41,347,575	108.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	41,347,575	38,042,988	92.0	41,347,575	108.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	5,790,000	0	0.0	200,000	0.0
Single Business Permit	5,574,410	6,815,518	122.3	4,581,655	67.2
Market Fees	6,108,000	6,312,525	103.3	4,467,000	70.8
Others	13,707,530	7,629,371	55.7	8,412,537	231.5
Sub-Total	31,179,940	20,757,414	66.6	17,661,192	85.1
TOTAL REVENUES	72,527,515	58,800,402	81.1	59,008,767	100.4
EXPENDITURES					
Civic	5,740,500	4,673,517	81.4	5,372,045	114.9
L A Personnel	17,829,140	13,885,816	77.9	17,880,108	52.5
L A Operations	7,099,600	7,437,250	104.8	7,290,000	98.0
L A Maintenance	9,704,000	7,443,944	76.7	6,615,500	88.9
TOTAL Recurrent Expenditures	40,373,240	33,440,527	82.8	37,157,653	111.1
RECURRENT SURPLUS/DEFICITS	32,154,275	25,359,875	78.9	21,851,114	86.2
CAPITAL EXPENDITURES	21,800,000	10,651,600	48.9	12,242,974	114.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	10,354,275	14,708,275	142.1	9,608,140	65.3
DEBT RESOLUTION REPAYMENTS	7,824,031	5,371,351	68.7	7,824,034	145.7
UNCOMMITTED SURPLUS/DEFICITS	2,530,244	9,336,924	369.0	1,784,106	19.1

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
	Market stalls	2,453,850	23.0
	Wells & springs	2,000,000	18.8
	Purchase of land	3,226,500	30.3
	All Other Projects	2,971,250	27.9
TOTAL		10,651,600	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
305	Water sanitation and Infrastructure	4,500,000	37.7
410	Roads/streets rehabilitation	4,242,974	35.5
245	Health infractutive Rehabilitation	3,200,000	26.8
	All Other Projects	0	0.0
TOTAL		11,942,974	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	175.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	66.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	82.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	48.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	68.7	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: David Rono		Treasurer: Samwel Arap Chirchir		Clerk: Isaac Kiplangat Tonui	
No. of Employees	78	No. of Councillors	24	Business Permit Schedule	7
Total Yearly Salaries	7,804,540	Total Civic Costs	9,746,240	Business Permit Base Value	300
Average/Employee	100,058	Average/Councillor	406,093		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,677,032	17,677,032	100.00	17,677,032	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,677,032	17,677,032	100.0	17,677,032	100.0
Local Revenues					
CILOR	2,194,818	1,565,484	71.3	2,194,500	140.2
Property Rates	1,357,800	101,016	7.4	500,000	495.0
Single Business Permit	2,604,240	2,986,060	114.7	4,024,500	134.8
Market Fees	750,720	1,481,117	197.3	1,247,640	84.2
Others	12,259,080	7,593,587	61.9	7,341,100	201.6
Sub-Total	19,166,658	13,727,265	71.6	15,307,740	111.5
TOTAL REVENUES	36,843,690	31,404,297	85.2	32,984,772	105.0
EXPENDITURES					
Civic	6,374,840	9,746,240	152.9	4,489,780	46.1
L A Personnel	7,814,540	7,804,540	99.9	25,908,540	113.8
L A Operations	2,850,000	9,062,060	318.0	8,883,018	98.0
L A Maintenance	845,500	923,620	109.2	740,040	80.1
TOTAL Recurrent Expenditures	17,884,880	27,536,460	154.0	40,021,378	145.3
RECURRENT SURPLUS/DEFICITS	18,958,810	3,867,837	20.4	-7,036,606	
CAPITAL EXPENDITURES	10,606,219	17,912,382	168.9	6,294,500	35.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,352,591	-14,074,545		-13,331,106	94.7
DEBT RESOLUTION REPAYMENTS	0	0	0.0	2,500,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	8,352,591	-14,074,545		-15,831,106	112.5

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Cheptalal zonal Office	294,617	1.6
240	Kaplendundo Health project	75,000	0.4
500	Kaplendundo pri school	17,500	0.1
	All Other Projects	17,525,265	97.8
TOTAL		17,912,382	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
240	School books for 12 schools (1) sec -(Saosa)	235,000	3.7
505	Building Chepkon nursery schools	200,000	3.2
505	Buying plot for schools (Chesamisot)	200,000	3.2
	All Other Projects	5,659,500	89.9
TOTAL		6,294,500	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	27.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	71.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	154.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	169.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: J A Lemengit	(Ag) Treasurer: Elija K Chemorem	(Ag) Clerk: Elija K Chemorem
No. of Employees: 4	No. of Councillors: 8	Business Permit Schedule: 6
Total Yearly Salaries: 876,849	Total Civic Costs: 1,358,500	Business Permit Base Value: 250
Average/Employee: 219,212	Average/Councillor: 169,813	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,862,103	3,862,103	100.00	3,862,103	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,862,103	3,862,103	100.0	3,862,103	100.0
Local Revenues					
CILOR	500,000	0	0.0	500,000	0.0
Property Rates	330,000	143,542	43.5	0	0.0
Single Business Permit	600,000	833,245	138.9	800,000	96.0
Market Fees	240,000	90,270	37.6	602,000	666.9
Others	1,203,400	634,102	52.7	2,229,700	651.6
Sub-Total	2,873,400	1,701,159	59.2	4,131,700	242.9
TOTAL REVENUES	6,735,503	5,563,262	82.6	7,993,803	143.7
EXPENDITURES					
Civic	1,076,500	1,358,500	126.2	1,069,000	78.7
L A Personnel	2,027,791	876,849	43.2	2,434,371	85.1
L A Operations	341,200	1,150,133	337.1	746,620	64.9
L A Maintenance	210,000	466,014	221.9	446,000	95.7
TOTAL Recurrent Expenditures	3,655,491	3,851,496	105.4	4,695,991	121.9
RECURRENT SURPLUS/DEFICITS	3,080,012	1,711,766	55.6	3,297,812	192.7
CAPITAL EXPENDITURES	2,681,619	1,843,169	68.7	2,843,103	154.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	398,393	-131,403	-	454,709	-
DEBT RESOLUTION REPAYMENTS	101,484	0	0.0	0	0.0
UNCOMMITTED SURPLUS/DEFICITS	296,909	-131,403	-	454,709	-

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Motor vehicle	770,000	41.8
260	Stalls Electrification & cattle auction	193,814	10.5
400	Roads & stress grading	787,145	42.7
	All Other Projects	92,210	5.0
TOTAL		1,843,169	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
505	Provision of building materials and lab equip - Kapkeno ward	529,600	7.1
505	Provision of building to school - Burnt forest ward	503,120	6.7
505	Provision of building materials to school - Lingwai ward	463,400	6.2
	All Other Projects	5,991,100	80.0
TOTAL		7,487,220	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	32.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	231.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	59.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	105.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	68.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 061 Busia County Council

Province: WESTERN

Summary Profile Fiscal Year 2001-2002

District: BUSIA

(Values in KShs)

Chairman: Raphael Ojwang

Treasurer: James Akoto

Clerk : Bob Samson M Munialo

No. of Employees: 84

No. of Councillors: 35

Business Permit Schedule: 9

Total Yearly Salaries: 5,745,612

Total Civic Costs: 6,212,389

Business Permit Base Value 400

Average/Employee: 68,400

Average/Councillor: 177,497

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,626,120	15,503,946	87.96	17,618,120	113.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,626,120	15,503,946	88.0	17,618,120	113.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,273,820	4,190,496	128.0	6,153,500	146.8
Market Fees	5,619,000	3,224,750	57.4	8,182,500	253.7
Others	7,506,695	2,835,174	37.8	6,828,000	746.5
Sub-Total	16,399,515	10,250,420	62.5	21,164,000	206.5
TOTAL REVENUES	34,025,635	25,754,366	75.7	38,782,120	150.6
EXPENDITURES					
Civic	5,752,000	6,212,389	108.0	4,212,000	67.8
L A Personnel	8,141,840	5,745,612	70.6	9,995,824	96.0
L A Operations	1,901,260	4,158,517	218.7	5,513,060	132.6
L A Maintenance	525,340	392,619	74.7	2,237,500	569.9
TOTAL Recurrent Expenditures	16,320,440	16,509,137	101.2	21,958,384	133.0
RECURRENT SURPLUS/DEFICITS	17,705,195	9,245,229	52.2	16,823,736	182.0
CAPITAL EXPENDITURES	8,958,000	7,148,641	79.8	8,504,703	119.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,747,195	2,096,588	24.0	8,319,033	396.8
DEBT RESOLUTION REPAYMENTS	8,668,120	5,348,264	61.7	6,807,917	127.3
UNCOMMITTED SURPLUS/DEFICITS	79,075	-3,251,676		1,511,116	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
999	Purchase of Land	119,590	1.7
999	Purchase of Hotel / Canteen	4,087,274	57.2
400	Grading of Roads	665,119	9.3
	All Other Projects	2,276,658	31.8
TOTAL		7,148,641	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
200	Construction of council (canteen & offices)	1,886,500	22.2
315	Purchase of motor vehicle	1,768,203	20.8
900	Construction of water springs	1,100,000	12.9
	All Other Projects	3,750,000	44.1
TOTAL		8,504,703	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	169.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	37.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	62.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	101.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	79.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	61.7	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor Wyclife Otieno

Treasurer Bernard Malili

(Ag)Clerk F Idiama

No of Employees 164

No of Councillors 10

Business Permit Schedule 12

Total Yearly Salaries 11,580,937

Total Civic Costs 2,469,806

Business Permit Base Value 700

Average/Employee 70,615

Average/Councillor 246,981

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,366,350	12,366,350	100.00	12,366,350	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,366,350	12,366,350	100.0	12,366,350	100.0
Local Revenues					
CILOR	2,269,440	900,000	39.7	2,269,440	252.2
Property Rates	1,400,000	1,452,592	102.4	1,450,000	101.1
Single Business Permit	3,100,000	3,041,700	98.1	3,200,000	105.2
Market Fees	4,007,600	1,798,960	44.9	4,189,500	232.9
Others	17,254,000	12,015,527	69.6	19,821,400	257.4
Sub-Total	28,031,040	19,190,049	68.5	30,930,340	161.2
TOTAL REVENUES	40,397,390	31,556,399	78.1	43,296,690	137.2
EXPENDITURES					
Civic	2,952,000	2,469,806	83.7	2,687,000	108.8
L A Personnel	15,554,165	11,580,937	74.5	15,542,992	42.9
L A Operations	4,610,000	5,055,408	109.7	4,970,000	98.3
L A Maintenance	3,390,000	1,817,267	53.6	5,510,000	303.2
TOTAL Recurrent Expenditures	26,506,165	20,923,419	78.9	28,709,992	137.2
RECURRENT SURPLUS/DEFICITS	13,891,225	10,632,980	76.5	14,586,698	137.2
CAPITAL EXPENDITURES	9,737,996	7,538,181	77.4	9,801,140	130.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,153,229	3,094,799	74.5	4,785,558	154.6
DEBT RESOLUTION REPAYMENTS	2,628,354	2,628,354	100.0	2,565,210	97.6
UNCOMMITTED SURPLUS/DEFICITS	1,524,875	466,445	30.6	2,220,348	476.0

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
700	Construction of Stadium Perimeter Wall	2,258,796	30.0
315	Extension of Street Lights	1,528,380	20.3
800	Extension of Trailer Park	3,068,456	40.7
	All Other Projects	682,549	9.1
TOTAL		7,538,181	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
400	Grading of roads	4,302,890	43.9
400	Construction of stadium perimeter wall/pavillion	3,000,000	30.6
900	Construction of boreholes & springs	2,114,250	21.6
	All Other Projects	384,000	3.9
TOTAL		9,801,140	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	262.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	11.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	68.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	78.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	77.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

(Values in KShs)

District:
BUTERE-MUMIAS

Chairman: L Oyando

(Ag) Treasurer Clement Pius Etyang Im Clerk Albert M Onkundi

No. of Employees 154

No. of Councillors 25 Business Permit Schedule 7

Total Yearly Salaries 15,608,234

Total Civic Costs. 4,685,050 Business Permit Base Value 300

Average/Employee 101,352

Average/Councillor 187,402

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (L ATF)	23,414,988	23,414,987	100.00	23,414,988	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,414,988	23,414,987	100.0	23,414,988	100.0
Local Revenues					
CILOR	400,000	148,698	37.2	380,000	255.6
Property Rates	1,700,000	136,200	8.0	1,600,000	1,174.7
Single Business Permit	10,110,000	4,574,356	45.2	10,920,000	238.7
Market Fees	7,000,000	4,679,258	66.8	7,720,000	165.0
Others	10,093,700	5,984,576	59.3	9,183,500	498.0
Sub-Total	29,303,700	15,523,087	53.0	29,803,500	192.0
TOTAL REVENUES	52,718,688	38,938,074	73.9	53,218,488	136.7
EXPENDITURES					
Civic	5,770,000	4,685,050	81.2	5,284,000	112.8
L A Personnel	12,816,860	15,608,234	121.8	16,724,676	79.1
L A Operations	11,609,500	6,303,502	54.3	12,351,416	195.9
L A Maintenance	1,604,000	837,815	52.2	1,888,000	225.3
TOTAL Recurrent Expenditures	31,800,360	27,434,601	86.3	36,248,092	132.1
RECURRENT SURPLUS/DEFICITS	20,918,328	11,503,473	55.0	16,970,396	147.5
CAPITAL EXPENDITURES	13,000,000	7,179,750	55.2	12,600,000	175.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,918,328	4,323,723	54.6	4,370,396	101.1
DEBT RESOLUTION REPAYMENTS	4,514,988	0	0.0	4,248,572	0.0
UNCOMMITTED SURPLUS/DEFICITS	3,403,340	4,323,723	127.0	121,824	2.8

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Construction of Bridge By culverts	2,668,750	37.2
400	Gravelling of Roads	2,287,500	31.9
350	Purchase of Pick up	1,800,000	25.1
	All Other Projects	423,500	5.9
TOTAL		7,179,750	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
400	Roads,Streets Construction Enhancement	4,600,000	36.5
200	Councils Premises Construction/Enhancement	3,500,000	27.8
900	Water Sanitation Infrastructure Construction Enhancement	1,000,000	7.9
	All Other Projects	3,500,000	27.8
TOTAL		12,600,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

L ATF Personnel Ratio	39.4	Total Planned Personnel Expenditures compared to Total Expenditures
L ATF Capital Ratio	185.1	Total Planned Capital Projects compared to L ATF Service Delivery Amount
Civic Ratio	17.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	53.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	86.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	55.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Wilson Cheroka		Treasurer: Lilian Sindano		Clerk: Wilson Cheroka	
No. of Employees	11	No. of Councillors	7	Business Permit Schedule	13
Total Yearly Salaries	1,041,408	Total Civic Costs	870,290	Business Permit Base Value	850
Average/Employee	94,673	Average/Councillor	124,327		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,763,453	2,205,762	79.82	2,763,453	125.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,763,453	2,205,762	79.8	2,763,453	125.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	76,780	0	0.0	85,930	0.0
Single Business Permit	198,600	219,700	110.6	250,400	114.0
Market Fees	132,220	362,260	274.0	140,000	38.6
Others	2,184,540	851,224	39.0	2,290,900	325.1
Sub-Total	2,592,140	1,433,184	55.3	2,767,230	193.1
TOTAL REVENUES	5,355,593	3,638,946	67.9	5,530,683	152.0
EXPENDITURES					
Civic	905,869	870,290	96.1	716,434	82.3
L A Personnel	1,703,740	1,041,408	61.1	1,724,066	13.6
L A Operations	725,483	84,562	11.7	141,844	167.7
L A Maintenance	316,200	86,761	27.4	84,610	97.5
TOTAL Recurrent Expenditures	3,651,292	2,083,021	57.0	2,666,954	128.0
RECURRENT SURPLUS/DEFICITS	1,704,301	1,555,925	91.3	2,863,729	184.1
CAPITAL EXPENDITURES	512,836	1,080,000	210.6	1,785,000	165.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,191,465	475,925	39.9	1,078,729	226.7
DEBT RESOLUTION REPAYMENTS	206,710	0	0.0	198,815	0.0
UNCOMMITTED SURPLUS/DEFICITS	984,755	475,925	48.3	879,914	184.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Open Air Market	160,000	14.8
999	Coffee Land	180,000	16.7
400	Road Rehabilitation	90,000	8.3
	All Other Projects	650,000	60.2
TOTAL		1,080,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Roads Improvement & Grading	800,000	40.3
260	Construction of Markets	600,000	30.2
100	Valuation Roll	400,000	20.2
	All Other Projects	185,000	9.3
TOTAL		1,985,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	57.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	61.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	41.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	55.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	57.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	210.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Keffar M.Mwandi	(Ag) Treasurer Justus Njagi Nkambi	Clerk Eustace Kaburu Mutunga
No of Employees 31	No of Councillors 8	Business Permit Schedule 10
Total Yearly Salaries 2,651,328	Total Civic Costs 543,049	Business Permit Base Value 500
Average/Employee 85,527	Average/Councillor 67,881	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,228,597	4,228,597	100.00	4,228,597	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,228,597	4,228,597	100.0	4,228,597	100.0
Local Revenues					
CILOR	395,360	700,000	177.1	395,360	56.5
Property Rates	0	0	0.0	1,134,780	0.0
Single Business Permit	1,583,880	1,386,292	87.5	1,972,920	142.3
Market Fees	751,880	360,207	47.9	852,720	236.7
Others	2,633,340	1,284,719	48.8	2,819,420	558.5
Sub-Total	5,364,460	3,731,218	69.6	7,175,200	192.3
TOTAL REVENUES	9,593,057	7,959,815	83.0	11,403,797	143.3
EXPENDITURES					
Civic	885,600	543,049	61.3	841,100	154.9
L A Personnel	3,395,420	2,651,328	78.1	4,134,780	43.4
L A Operations	920,920	795,018	86.3	1,149,940	144.5
L A Maintenance	1,171,853	450,906	38.5	2,281,548	506.0
TOTAL Recurrent Expenditures	6,373,793	4,440,301	69.7	8,407,368	189.3
RECURRENT SURPLUS/DEFICITS	3,219,264	3,519,514	109.3	2,996,429	85.1
CAPITAL EXPENDITURES	2,382,492	2,988,364	125.4	2,180,333	73.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	836,773	531,150	63.5	816,097	153.6
DEBT RESOLUTION REPAYMENTS	750,233	750,233	100.0	759,417	101.2
UNCOMMITTED SURPLUS/DEFICITS	86,540	-219,083		56,680	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Completion of Town Hall & Installation of Electricity	2,571,314	86.0
200	Installation of Switchboard	152,050	5.1
315	Purchase of Duplicator	65,000	2.2
	All Other Projects	200,000	6.7
TOTAL		2,988,364	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
200	Completion of Town Hall	1,500,000	68.8
505	Rehabilitation of School	250,000	11.5
260	Construction of Barter Market	180,333	8.3
	All Other Projects	250,000	11.5
TOTAL		2,180,333	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	187.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	12.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	69.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	69.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	125.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 086 Chuka Municipal Council
Province: EASTERN Summary Profile Fiscal Year 2001-2002 District: THARAKA
 (Values in KShs)

Mayor: Beatrice Kathuni (Ag) Treasurer: Christopher Nthia Buchut Clerk: Robinson Wangonde Ngichabi
 No of Employees: 50 No of Councillors: 8 Business Permit Schedule: 10
 Total Yearly Salaries: 3,175,876 Total Civic Costs: 1,237,366 Business Permit Base Value: 500
 Average/Employee: 63,518 Average/Councillor: 154,671

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,226,833	4,226,883	100.00	4,226,933	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,226,833	4,226,883	100.0	4,226,933	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,600,000	2,623,565	57.0	4,822,750	183.8
Market Fees	941,620	517,710	55.0	1,095,930	211.7
Others	3,058,400	2,695,759	88.1	3,559,940	351.6
Sub-Total	8,600,020	5,837,034	67.9	9,478,620	162.4
TOTAL REVENUES	12,826,853	10,063,917	78.5	13,705,553	136.2
EXPENDITURES					
Civic	1,398,100	1,237,366	88.5	1,303,500	105.3
L A Personnel	4,719,420	3,175,876	67.3	4,833,559	73.5
L A Operations	2,840,620	1,143,240	40.2	2,335,640	204.3
L A Maintenance	650,437	265,343	40.8	1,591,800	599.9
TOTAL Recurrent Expenditures	9,608,577	5,821,825	60.6	10,064,499	172.9
RECURRENT SURPLUS/DEFICITS	3,218,276	4,242,092	131.8	3,641,054	85.8
CAPITAL EXPENDITURES	2,536,100	1,264,234	49.8	3,336,926	263.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	682,176	2,977,858	436.5	304,128	10.2
DEBT RESOLUTION REPAYMENTS	564,356	574,000	101.7	193,907	33.8
UNCOMMITTED SURPLUS/DEFICITS	117,820	2,403,858	2,040.3	110,221	4.6

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Open Air Market	672,066	53.2
800	Bus Park	592,168	46.8
	All Other Projects	0	0.0
TOTAL		1,264,234	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
220	Improvement of Ndagani & Kirubia Stadium	11,000,000	38.2
405	Grading Murraining of Roads	7,918,100	27.5
800	Construction of Buspark	5,732,980	19.9
	All Other Projects	4,169,400	14.5
TOTAL		28,820,480	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	67.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	60.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	49.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	101.7	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Moses Tanui		Treasurer Ibrahim Kipruto Chirchir		(Ag) Clerk Kiprotich Kumen	
No of Employees	37	No of Councillors	8	Business Permit Schedule	8
Total Yearly Salaries	3,315,601	Total Civic Costs	969,683	Business Permit Base Value	350
Average/Employee	89,611	Average/Councillor	121,210		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,410,562	4,410,562	100 00	4,410,562	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	4,410,562	4,410,562	100 0	4,410,562	100 0
Local Revenues					
CILOR	5,000,000	750,000	15 0	2,500,000	333 3
Property Rates	168,000	185,892	99 8	600,000	357 8
Single Business Permit	1,280,000	1,074,190	83 9	1,350,000	125 7
Market Fees	810,000	587,753	72 6	700,000	119 1
Others	2,849,500	2,303,756	80 8	5,432,120	459 3
Sub-Total	10,107,500	4,883,412	48 3	10,582,120	216 7
TOTAL REVENUES	14,518,062	9,293,974	64 0	14,992,682	161 3
EXPENDITURES					
Civic	1,212,400	969,683	80 0	1,200,400	123 8
L A Personnel	4,112,840	3,315,601	80 6	4,617,322	92 8
L A Operations	2,740,140	1,702,106	62 1	3,077,344	180 8
L A Maintenance	1,004,400	594,714	59 2	918,000	154 4
TOTAL Recurrent Expenditures	9,069,780	6,582,104	72 6	9,813,066	149 1
RECURRENT SURPLUS/DEFICITS	5,448,282	2,711,870	49 8	5,179,616	191 0
CAPITAL EXPENDITURES	2,600,000	1,816,852	69 9	2,030,000	111 7
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	2,848,282	894,718	31 4	3,149,616	352 0
DEBT RESOLUTION REPAYMENTS	1,810,562	0	0 0	2,379,105	0 0
UNCOMMITTED SURPLUS/DEFICITS	1,037,720	894,718	86 2	770,511	86 1

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
700	Stadium	1,507,322	83 0
240	Arama dispensary	0	0 0
260	Tonik health centre	0	0 0
	All Other Projects	309,530	17 0
TOTAL		1,816,852	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
710	Stadium Perimeter Wall	4,100,000	80 4
900	LADP	300,000	5 9
900	Coat of Arms	250,000	4 9
	All Other Projects	450,000	8 8
TOTAL		5,100,000	100 0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	43.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	196.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	14.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	48.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	72.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	69.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor J K Magut		Treasurer. Sylvanus Omumu		(Ag) Clerk : M.H Kimaiyo	
No of Employees	1,181	No of Councillors	20	Business Permit Schedule.	12
Total Yearly Salaries.	105,239,814	Total Civic Costs	0	Business Permit Base Value	700
Average/Employee.	89,111	Average/Councillor.	0		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	42,803,729	42,803,729	100.00	42,803,729	100.0
Road Maintenance Levy Fund (RMLF)	15,000,000	0	0.0	0	0.0
Sub-Total	57,803,729	42,803,729	74.1	42,803,729	100.0
Local Revenues					
CILOR	5,604,216	700,000	12.5	17,903,268	2,557.6
Property Rates	120,176,020	36,115,637	28.3	97,000,000	285.3
Single Business Permit	18,000,000	15,665,395	87.0	16,000,000	102.1
Market Fees	26,400,000	6,692,645	25.4	8,320,600	124.3
Others	74,752,116	81,073,083	108.5	68,243,300	255.9
Sub-Total	244,932,352	138,131,123	56.4	207,467,168	150.2
TOTAL REVENUES	302,736,081	180,934,852	59.8	250,270,897	138.3
EXPENDITURES					
Civic	0	0	0.0	6,719,690	0.0
L A Personnel	119,722,560	105,239,814	87.9	125,113,102	78.5
L A Operations	97,879,300	38,419,453	39.3	82,655,340	215.1
L A Maintenance	37,218,020	14,220,804	38.2	27,290,562	191.9
TOTAL Recurrent Expenditures	254,819,880	157,880,071	62.0	241,778,694	153.1
RECURRENT SURPLUS/DEFICITS	47,916,201	23,054,781	48.1	8,492,203	36.8
CAPITAL EXPENDITURES	13,200,000	31,000,000	234.8	26,548,678	85.6
LOAN REPAYMENTS	1,000,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	33,716,201	-7,945,219		-18,056,475	227.3
DEBT RESOLUTION REPAYMENTS	18,518,146	0	0.0	162,255,051	0.0
UNCOMMITTED SURPLUS/DEFICITS	15,198,055	-7,945,219		-180,311,526	2,269.4

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
230	street lighting inst	1,000,000	3.2
240	Kapsoya health centre	2,000,000	6.5
350	Refuse truck	5,000,000	16.1
	All Other Projects	23,000,000	74.2
TOTAL		31,000,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
	Grading ,gravelling & improving of drains (cemetry rd) kimum	3,859,351	14.8
	Constaction of permanent wall around 64 stadium & industr	3,857,121	14.8
	provisions of road site seats , sheds of foot paths hospital	2,000,000	7.7
	All Other Projects	16,341,200	62.7
TOTAL		26,057,672	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	106.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	0.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	56.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	62.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	234.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 101 . Embu County Council

Province: EASTERN

Summary Profile Fiscal Year 2001-2002

District: EMBU

(Values in KShs)

Chairman:		Treasurer: Christopher N. B. Munyi	Clerk : Lucy N. Nyaga (Mrs.)
No. of Employees:	62	No. of Councillors:	13
Total Yearly Salaries:	5,449,000	Total Civic Costs:	2,932,000
Average/Employee:	87,887	Average/Councillor:	225,538
		Business Permit Schedule:	10
		Business Permit Base Value	500

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,420,656	9,595,352	84.02	11,420,656	119.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,420,656	9,595,352	84.0	11,420,656	119.0
Local Revenues					
CILOR	540,000	250,000	46.3	520,000	208.0
Property Rates	90,000	476,000	528.9	90,000	18.9
Single Business Permit	1,095,000	5,282,000	482.4	7,000,000	132.5
Market Fees	0	1,067,000	0.0	1,090,000	102.2
Others	15,298,000	4,291,403	28.1	17,095,000	601.1
Sub-Total	17,023,000	11,366,403	66.8	25,795,000	226.9
TOTAL REVENUES	28,443,656	20,961,755	73.7	37,215,656	177.5
EXPENDITURES					
Civic	4,094,000	2,932,000	71.6	2,978,000	101.6
L A Personnel	7,934,020	5,449,000	68.7	7,123,480	80.9
L A Operations	3,433,300	3,588,000	104.5	4,407,300	122.8
L A Maintenance	930,000	1,086,000	116.8	1,292,000	119.0
TOTAL Recurrent Expenditures	16,391,320	13,055,000	79.6	15,800,780	121.0
RECURRENT SURPLUS/DEFICITS	12,052,336	7,906,755	65.6	21,414,876	270.8
CAPITAL EXPENDITURES	8,420,656	1,730,000	20.5	3,709,367	214.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,631,680	6,176,755	170.1	17,705,509	286.6
DEBT RESOLUTION REPAYMENTS	3,000,000	0	0.0	3,378,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	631,680	6,176,755	977.8	14,327,509	232.0

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Rehabilitation cralwer	300,000	17.3
350	Rehabilitation Tiper KVJ 845	63,000	3.6
200	Building offices chambers	91,000	5.3
	All Other Projects	1,276,000	73.8
TOTAL		1,730,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Grading and murrming of roads	6,000,000	57.6
240	Construction and Expansin of Health centre	800,000	7.7
240	Construction of labolatory & observation Room	500,000	4.8
	All Other Projects	3,116,950	29.9
TOTAL		10,416,950	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	245.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	66.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	20.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 106 Embu Municipal Council
Province: EASTERN
Summary Profile Fiscal Year 2001-2002
District: EMBU

(Values in KShs)

Chairman: Kanampiu Kaburi	Treasurer: James M. K. Njeru	(Ag) Clerk : Bernard Njue Kinyua
No. of Employees: 155	No. of Councillors: 13	Business Permit Schedule: 11
Total Yearly Salaries: 19,585,978	Total Civic Costs: 4,276,750	Business Permit Base Value 600
Average/Employee: 126,361	Average/Councillor: 328,981	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,681,597	10,681,597	100.00	10,681,597	100.0
Road Maintenance Levy Fund (RMLF)	4,000,000	0	0.0	4,000,000	0.0
Sub-Total	14,681,597	10,681,597	72.8	14,681,597	137.4
Local Revenues					
CILOR	356,975	356,975	100.0	356,975	100.0
Property Rates	9,483,025	1,647,564	17.2	3,483,025	213.5
Single Business Permit	6,864,230	5,466,203	79.6	6,525,800	119.4
Market Fees	9,783,400	6,076,482	62.1	10,715,400	176.3
Others	53,550,400	40,112,396	74.9	55,504,918	190.9
Sub-Total	80,038,030	53,643,363	67.0	76,586,118	142.8
TOTAL REVENUES	94,719,627	64,324,960	67.9	91,267,715	141.9
EXPENDITURES					
Civic	7,723,000	4,276,750	55.4	5,802,000	135.7
L A Personnel	23,774,340	19,585,978	82.4	23,666,001	226.0
L A Operations	38,929,880	32,239,833	82.8	44,258,090	137.3
L A Maintenance	7,816,970	3,055,632	39.1	5,277,000	172.7
TOTAL Recurrent Expenditures	78,244,190	59,158,193	75.6	79,003,091	133.5
RECURRENT SURPLUS/DEFICITS	16,475,437	5,166,767	31.4	12,264,624	237.4
CAPITAL EXPENDITURES	13,170,423	2,534,179	19.2	9,500,000	374.9
LOAN REPAYMENTS	1,687,000	83,720	5.0	915,940	1,094.1
NET SURPLUS/DEFICITS	1,618,014	2,548,868	157.5	1,848,684	72.5
DEBT RESOLUTION REPAYMENTS	1,511,174	1,511,174	100.0	1,511,174	100.0
UNCOMMITTED SURPLUS/DEFICITS	106,840	1,037,694	971.3	337,510	32.5

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
800	Bus park stall	875,939	34.6
350	Vehicle repairs	270,720	10.7
400	Kenyatta highway	718,000	28.3
	All Other Projects	669,520	26.4
TOTAL		2,534,179	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
260	covered market roofing	7,500,000	51.7
405	Roads rehabilitation	2,500,000	17.2
100	Purchase of water meters	1,500,000	10.3
	All Other Projects	3,000,000	20.7
TOTAL		14,500,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	30.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	426.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	67.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	75.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	19.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 111 Funyula Town Council

Province: WESTERN

Summary Profile Fiscal Year 2001-2002

District: BUSIA

(Values in KShs)

Chairman: A.Nakhone	(Ag) Treasurer: Wilberforce K. Okeda	(Ag) Clerk : C.B Mutonyi
No. of Employees: 11	No. of Councillors: 8	Business Permit Schedule: 7
Total Yearly Salaries: 991,679	Total Civic Costs: 867,111	Business Permit Base Value 350
Average/Employee: 90,153	Average/Councillor: 108,389	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,698,683	1,939,053	71.85	2,698,683	139.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,698,683	1,939,053	71.9	2,698,683	139.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	700,000	0	0.0	700,000	0.0
Single Business Permit	0	334,970	0.0	0	0.0
Market Fees	860,000	413,710	48.1	902,000	218.0
Others	1,972,000	167,300	8.5	1,510,000	1,860.1
Sub-Total	3,532,000	915,980	25.9	3,112,000	339.7
TOTAL REVENUES	6,230,683	2,855,033	45.8	5,810,683	203.5
EXPENDITURES					
Civic	1,107,200	867,111	78.3	1,169,000	134.8
L A Personnel	2,123,360	991,679	46.7	1,951,753	44.9
L A Operations	371,900	540,853	145.4	445,425	82.4
L A Maintenance	72,000	132,459	184.0	124,000	93.6
TOTAL Recurrent Expenditures	3,674,460	2,532,102	68.9	3,690,178	145.7
RECURRENT SURPLUS/DEFICITS	2,556,223	322,931	12.6	2,120,505	656.6
CAPITAL EXPENDITURES	1,529,683	755,060	49.4	1,195,868	158.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,026,540	-432,129		924,637	
DEBT RESOLUTION REPAYMENTS	889,000	0	0.0	692,700	0.0
UNCOMMITTED SURPLUS/DEFICITS	137,540	-432,129		231,937	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Council Office	28,100	3.7
600	Slaughter	149,820	19.8
400	Roads	570,300	75.5
	All Other Projects	6,840	0.9
TOTAL		755,060	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Roads/Streets	400,000	33.7
800	Bus Park Development	300,000	25.3
905	Water Extension	240,000	20.2
	All Other Projects	245,868	20.7
TOTAL		1,185,868	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	188.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	34.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	25.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	68.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	49.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Garissa District Council

Province: NORTH
EASTERN

Financial Year 2001-2002

District: GARISSA

(Values in KShs)

Chairman Gedi Bare	(Ag) Treasurer Mohamud Abdirashid Sa	Clerk Abdikadir Haji Dahir
No of Employees 56	No of Councillors 76	Business Permit Schedule 12
Total Yearly Salaries 3,860,654	Total Civic Costs 4,651,750	Business Permit Base Value 700
Average/Employee 68,940	Average/Councillor 61,207	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,416,405	18,777,092	91.97	20,416,403	108.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,416,405	18,777,092	92.0	20,416,403	108.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,020,000	518,937	25.7	2,222,000	428.2
Market Fees	0	0	0.0	0	0.0
Others	15,378,000	11,304,541	73.5	21,496,000	209.8
Sub-Total	17,398,000	11,823,478	68.0	23,718,000	200.6
TOTAL REVENUES	37,814,405	30,600,570	80.9	44,134,403	144.2
EXPENDITURES					
Civic	7,835,200	4,651,750	59.4	7,894,800	169.7
L A Personnel	7,398,280	3,860,654	52.2	6,388,699	68.6
L A Operations	1,647,000	3,076,520	186.8	2,647,740	86.1
L A Maintenance	500,000	373,954	74.8	1,290,000	345.0
TOTAL Recurrent Expenditures	17,380,480	11,962,878	68.8	18,221,239	152.3
RECURRENT SURPLUS/DEFICITS	20,433,925	18,637,692	91.2	25,913,164	139.0
CAPITAL EXPENDITURES	7,040,000	6,582,771	93.5	12,092,330	183.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	13,393,925	12,054,921	90.0	13,820,834	114.6
DEBT RESOLUTION REPAYMENTS	13,396,405	10,840,262	80.9	13,400,000	123.6
UNCOMMITTED SURPLUS/DEFICITS	-2,480	1,214,659		420,834	34.6

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Garrissa office wall fencing of repairs	1,178,271	17.9
260	Modogashe Market (open air)	896,000	13.6
200	2 dips	1,008,500	15.3
	All Other Projects	3,500,000	53.2
TOTAL		6,582,771	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
200	Construction of Admin. Block/County Hall	6,500,000	35.0
205	Office Fencing / Repairs (Garissa)	2,500,000	13.4
210	Construction of Cattle Dip (Danyere)	1,300,000	7.0
	All Other Projects	8,292,330	44.6
TOTAL		18,592,330	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	114.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	38.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	68.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	68.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	93.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	80.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 121 Garissa Municipal Council
Summary Profile Fiscal Year 2001-2002

District: GARISSA

 Province: NORTH
EASTERN

(Values in KShs)

Mayor Siyat Osman	(Ag) Treasurer P O Mubegi	Clerk Mohamed Hussein Haji
No of Employees 28	No of Councillors 8	Business Permit Schedule 12
Total Yearly Salaries 10,564,575	Total Civic Costs 1,890,400	Business Permit Base Value 700
Average/Employee 377,306	Average/Councillor 236,300	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,180,227	16,108,227	99.56	16,180,227	100.4
Road Maintenance Levy Fund (RMLF)	3,200,000	0	0.0	3,200,000	0.0
Sub-Total	19,380,227	16,108,227	83.1	19,380,227	120.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,000,000	2,400,000	120.0	2,800,000	116.7
Market Fees	2,121,560	480,000	22.6	2,480,000	516.7
Others	18,638,440	19,603,715	105.2	27,382,000	166.6
Sub-Total	22,760,000	22,483,715	98.8	32,662,000	145.3
TOTAL REVENUES	42,140,227	38,591,942	91.6	52,042,227	134.9
EXPENDITURES					
Civic	2,090,400	1,890,400	90.4	3,192,000	168.9
L A Personnel	12,971,060	10,564,575	81.4	12,634,037	108.7
L A Operations	5,031,000	3,161,894	62.8	11,488,000	363.3
L A Maintenance	1,804,000	1,206,425	66.9	1,136,000	94.2
TOTAL Recurrent Expenditures	21,896,460	16,823,294	76.8	28,450,037	169.1
RECURRENT SURPLUS/DEFICITS	20,243,767	21,768,648	107.5	23,592,190	108.4
CAPITAL EXPENDITURES	10,700,000	8,360,000	78.1	11,777,467	140.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,543,767	13,408,648	140.5	11,814,723	88.1
DEBT RESOLUTION REPAYMENTS	5,480,277	4,132,800	75.4	4,402,760	106.5
UNCOMMITTED SURPLUS/DEFICITS	4,063,490	9,275,848	228.3	7,411,963	79.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Office construction	2,600,000	31.1
	Market perimeter	5,400,000	64.6
	Bush clearing	360,000	4.3
	All Other Projects	0	0.0
TOTAL		8,360,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
605	Social Waste Management - Refuse Chambers	6,000,000	34.9
260	Market Const Enhancement	5,500,000	32.0
400	Road Rehabilitation	1,500,000	8.7
	All Other Projects	4,177,467	24.3
TOTAL		17,177,467	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	44.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	220.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	11.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	98.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	76.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	78.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	75.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 126 Gucha County Council

Province: NYANZA

Summary Profile Fiscal Year 2001-2002

District: GUCHA

(Values in KShs)

Chairman: O. Magembe	(Ag) Treasurer: Samuel Joseph Nyamot	(Ag) Clerk : Samuel J. Nyamota
No. of Employees: 75	No. of Councillors: 33	Business Permit Schedule: 7
Total Yearly Salaries: 8,437,786	Total Civic Costs: 5,552,450	Business Permit Base Value 300
Average/Employee: 112,504	Average/Councillor: 168,256	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,103,885	21,093,885	99.95	21,093,885	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,103,885	21,093,885	100.0	21,093,885	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,192,400	1,425,200	65.0	1,036,000	72.7
Market Fees	2,785,200	1,783,680	64.0	2,873,966	161.1
Others	7,811,800	2,788,773	35.7	7,664,700	415.0
Sub-Total	12,789,400	5,997,653	46.9	11,574,666	193.0
TOTAL REVENUES	33,893,285	27,091,538	79.9	32,668,551	120.6
EXPENDITURES					
Civic	3,384,600	5,552,450	164.1%	4,711,000	84.8
L A Personnel	6,580,320	8,437,786	128.2	10,640,280	26.7
L A Operations	2,480,000	3,761,600	151.7	2,252,325	59.9
L A Maintenance	256,000	999,500	390.4	94,000	9.4
TOTAL Recurrent Expenditures	12,700,920	18,751,336	147.6	17,697,605	94.4
RECURRENT SURPLUS/DEFICITS	21,192,365	8,340,202	39.4	14,970,946	179.5
CAPITAL EXPENDITURES	18,500,785	3,750,000	20.3	12,700,000	203.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,691,580	2,090,202	77.7	2,270,946	108.6
DEBT RESOLUTION REPAYMENTS	2,603,100	1,869,520	71.8	3,393,885	181.5
UNCOMMITTED SURPLUS/DEFICITS	88,480	220,682	249.4	-1,122,939	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of tipper	600,000	16.0
400	Roads	150,000	4.0
500	Council Office construction	1,000,000	26.7
	All Other Projects	2,000,000	53.3
TOTAL		3,750,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
	Office Completion - Headquarters	12,743,860	51.5
	Rehabilitation of Rural Roads	6,000,000	24.2
	Construction of Bridges	1,500,000	6.1
	All Other Projects	4,500,000	18.2
TOTAL		24,743,860	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	26.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	292.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	29.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	46.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	147.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	33.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	71.8	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Gasper G Ongondi	(Ag) Treasurer: Richard Nyakundi Kimani	(Ag) Clerk: Fred Nyamokeri
No of Employees: 144	No. of Councillors: 21	Business Permit Schedule: 7
Total Yearly Salaries: 2,522,388	Total Civic Costs: 1,231,815	Business Permit Base Value: 300
Average/Employee: 17,517	Average/Councillor: 58,658	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,023,191	21,023,191	100.00	21,023,191	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,023,191	21,023,191	100.0	21,023,191	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,714,000	2,675,270	98.6	3,000,000	112.1
Market Fees	4,310,000	3,107,340	72.1	5,700,000	183.4
Others	19,821,400	3,619,155	18.3	21,535,000	835.4
Sub-Total	26,845,400	9,401,765	35.0	30,235,000	321.6
TOTAL REVENUES	47,868,591	30,424,956	63.6	51,258,191	168.5
EXPENDITURES					
Civic	4,706,200	1,231,815	26.2	2,014,600	163.5
L A Personnel	13,997,422	2,522,388	18.0	15,719,171	408.8
L A Operations	5,806,900	3,833,656	66.0	10,311,500	269.0
L A Maintenance	1,936,000	582,344	30.1	1,610,000	276.5
TOTAL Recurrent Expenditures	26,446,522	8,170,203	30.9	29,655,271	363.0
RECURRENT SURPLUS/DEFICITS	21,422,069	22,254,753	103.9	21,602,920	97.1
CAPITAL EXPENDITURES	6,306,958	5,406,958	85.7	6,306,958	100.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	15,115,111	15,947,795	105.5	15,295,962	95.9
DEBT RESOLUTION REPAYMENTS	14,716,233	14,716,233	100.0	14,216,233	96.6
UNCOMMITTED SURPLUS/DEFICITS	398,878	1,231,562	308.8	1,079,729	87.7

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	purchase of toyota hilux	2,000,000	37.0
315	Purchase of photocopy machine	300,000	5.5
260	Fencing of council markets	500,000	9.2
	All Other Projects	2,606,958	48.2
TOTAL		5,406,958	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
365	Rehabilitation of Grader	1,000,000	20.0
405	Construction of Bridge	800,000	16.0
405	Rehabilitation of Rural Access Roads	700,000	14.0
	All Other Projects	2,500,000	50.0
TOTAL		5,000,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	100.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	35.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	30.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Joseph Mandaji Treasurer: Nelson O Ochungo (Ag) Clerk: Dickson Anyango Kodede
 No of Employees: 106 No. of Councillors: 29 Business Permit Schedule: 7
 Total Yearly Salaries: 3,669,353 Total Civic Costs: 1,875,260 Business Permit Base Value: 300
 Average/Employee: 34,617 Average/Councillor: 64,664

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,355,928	15,355,928	100.00	15,355,928	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,355,928	15,355,928	100.0	15,355,928	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	40,000	150,072	375.2	0	0.0
Single Business Permit	2,500,000	1,719,479	68.8	2,600,000	151.2
Market Fees	9,600,000	4,150,230	43.2	9,600,000	231.3
Others	6,865,000	3,302,677	48.1	8,465,000	625.7
Sub-Total	19,005,000	9,322,458	49.1	20,665,000	221.7
TOTAL REVENUES	34,360,928	24,678,386	71.8	36,020,928	146.0
EXPENDITURES					
Civic	3,652,000	1,875,260	51.3	3,762,000	200.6
L A Personnel	11,032,960	3,669,353	33.3	10,964,571	69.0
L A Operations	6,296,000	3,062,978	48.6	2,532,000	82.7
L A Maintenance	2,014,000	1,350,233	67.0	3,250,000	240.7
TOTAL Recurrent Expenditures	22,994,960	9,957,824	43.3	20,508,571	206.0
RECURRENT SURPLUS/DEFICITS	11,365,968	14,720,562	129.5	15,512,357	105.4
CAPITAL EXPENDITURES	7,700,000	6,800,000	88.3	7,700,000	100.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,665,968	7,020,562	191.5	7,812,357	111.3
DEBT RESOLUTION REPAYMENTS	6,655,928	0	0.0	7,655,928	0.0
UNCOMMITTED SURPLUS/DEFICITS	-2,989,960	7,020,562		156,429	2.2

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
250	Housing Rehabilitation	1,000,000	14.7
315	Purchase of Office Furniture	200,000	2.9
350	rehabilitation of grader Vehicle	100,000	1.5
	All Other Projects	5,500,000	80.9
TOTAL		6,800,000	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
800	Bus park construction rodi Kopay	3,000,000	39.0
405	ROAD street rehabilitation	1,100,000	14.3
255	Council Housing Rehabilitation	1,000,000	13.0
	All Other Projects	2,600,000	33.8
TOTAL		7,700,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	167.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	43.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 141 Homa Bay Municipal Council

Province: NYANZA

Summary Profile Fiscal Year 2001-2002

District: HOMA BAY

(Values in KShs)

Mayor: Joshua Angado

No. of Employees: 159

Total Yearly Salaries: 15,352,757

Average/Employee: 96,558

(Ag) Treasurer: Joseph Nyapete

No. of Councillors: 12

Total Civic Costs: 2,417,860

Average/Councillor: 201,488

Clerk : M.E Okumbo

Business Permit Schedule: 11

Business Permit Base Value 600

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,755,999	10,755,999	100.00	10,755,999	100.0
Road Maintenance Levy Fund (RMLF)	3,446,747	0	0.0	0	0.0
Sub-Total	14,202,746	10,755,999	75.7	10,755,999	100.0
Local Revenues					
CILOR	1,437,000	0	0.0	1,453,066	0.0
Property Rates	2,550,000	1,421,498	33.4	3,655,644	428.6
Single Business Permit	2,421,000	2,414,947	99.7	2,671,200	110.6
Market Fees	9,812,000	7,162,220	73.0	11,818,861	165.0
Others	9,800,000	7,635,772	77.9	11,553,456	408.0
Sub-Total	26,020,000	18,065,838	69.4	31,152,227	172.4
TOTAL REVENUES	40,222,746	28,821,837	71.7	41,908,226	145.4
EXPENDITURES					
Civic	2,537,980	2,417,860	95.3	2,805,320	116.0
L A Personnel	15,418,280	15,352,757	99.6	17,242,430	38.6
L A Operations	6,739,500	8,636,817	128.2	5,929,400	68.7
L A Maintenance	2,174,240	2,323,880	106.9	5,592,875	240.7
TOTAL Recurrent Expenditures	26,870,000	28,731,314	106.9	31,570,025	109.9
RECURRENT SURPLUS/DEFICITS	13,352,746	90,523	0.7	10,338,201	1,420.5
CAPITAL EXPENDITURES	9,974,087	9,414,087	94.4	3,920,829	41.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,378,659	-9,323,564		6,417,372	
DEBT RESOLUTION REPAYMENTS	3,323,089	0	0.0	4,186,165	0.0
UNCOMMITTED SURPLUS/DEFICITS	55,570	-9,323,564		2,231,207	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Sewerage Rehabilitation	1,627,347	17.3
	Road Construction	3,446,740	36.6
	Purchase of Tipper	3,000,000	31.9
	All Other Projects	1,340,000	14.2
TOTAL		9,414,087	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Rehabilitation Murraming of access roads	1,500,000	38.3
905	Rehabilitation of sewerage Plant	1,220,829	31.1
265	Rehabilitation of Old Market stalls	1,000,000	25.5
	All Other Projects	200,000	5.1
TOTAL		3,920,829	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	320.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	94.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 146 Isiolo County Council

Province: EASTERN

Summary Profile Fiscal Year 2001-2002

District: ISIOLO

(Values in KShs)

Chairman: Hussein Ali

(Ag) Treasurer: Mohamed Noor

Clerk : Adan Racho

No. of Employees: 320

No. of Councillors: 28

Business Permit Schedule: 8

Total Yearly Salaries: 28,402,755

Total Civic Costs: 9,995,302

Business Permit Base Value 350

Average/Employee: 88,759

Average/Councillor: 356,975

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,450,037	6,197,925	83.19	7,450,037	120.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,450,037	6,197,925	83.2	7,450,037	120.2
Local Revenues					
CILOR	55,000	0	0.0	55,000	0.0
Property Rates	300,000	0	0.0	330,000	0.0
Single Business Permit	2,783,760	715,620	25.7	3,062,136	427.9
Market Fees	1,866,080	80,796	4.3	2,162,680	2,676.7
Others	156,127,920	66,107,503	42.3	164,671,950	257.6
Sub-Total	161,132,760	66,903,919	41.5	170,281,766	254.5
TOTAL REVENUES	168,582,797	73,101,844	43.4	177,731,803	243.1
EXPENDITURES					
Civic	11,331,520	9,995,302	88.2	10,052,720	100.6
L A Personnel	35,789,240	28,402,755	79.4	24,383,660	122.6
L A Operations	63,993,540	24,230,563	37.9	34,811,847	143.7
L A Maintenance	16,354,140	6,569,680	40.2	7,043,660	107.2
TOTAL Recurrent Expenditures	127,468,440	69,198,300	54.3	76,291,887	110.3
RECURRENT SURPLUS/DEFICITS	41,114,357	3,903,544	9.5	101,439,916	2,598.7
CAPITAL EXPENDITURES	29,025,018	2,165,600	7.5	25,300,000	1,168.3
LOAN REPAYMENTS	383,400	0	0.0	383,400	0.0
NET SURPLUS/DEFICITS	11,705,939	1,737,944	14.8	75,756,516	4,359.0
DEBT RESOLUTION REPAYMENTS	3,725,019	2,700,000	72.5	3,725,019	138.0
UNCOMMITTED SURPLUS/DEFICITS	7,980,920	-962,056		72,031,497	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
200	Office & chamber	2,100,000	97.0
999	Natorbe gate	65,600	3.0
	All Other Projects	0	0.0
TOTAL		2,165,600	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
207	Land Rover 110 (Two in number)	6,000,000	23.7
214	Road murumming in game park'	6,000,000	23.7
206	Construction of office And Chamber	5,000,000	19.8
	All Other Projects	8,300,000	32.8
TOTAL		25,300,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	26.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	1,298.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	41.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	54.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	7.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	72.5	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Raymond Sende
 No. of Employees: 25
 Total Yearly Salaries: 1,516,572
 Average/Employee: 60,663

Treasurer: Ambrose K. Chelimo
 No of Councillors: 9
 Total Civic Costs: 559,495
 Average/Councillor: 62,166

(Ag) Clerk Nicholas K. Chepkinyang
 Business Permit Schedule: 10
 Business Permit Base Value: 500

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,260,230	3,250,000	99.69	3,260,230	100.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,260,230	3,250,000	99.7	3,260,230	100.3
Local Revenues					
CILOR	455,000	0	0.0	255,000	0.0
Property Rates	1,351,000	366,639	27.1	600,000	163.6
Single Business Permit	600,000	1,267,210	211.2	1,650,000	130.2
Market Fees	400,000	112,160	28.0	345,000	307.6
Others	3,400,000	1,615,731	47.5	3,376,500	385.4
Sub-Total	6,206,000	3,361,740	54.2	6,226,500	185.2
TOTAL REVENUES	9,466,230	6,611,740	69.8	9,486,730	143.5
EXPENDITURES					
Civic	949,200	559,495	58.9	925,600	165.4
L A Personnel	3,736,220	1,516,572	40.6	3,419,390	81.0
L A Operations	1,117,900	640,654	57.3	1,228,050	191.7
L A Maintenance	1,204,000	163,986	13.6	350,000	213.4
TOTAL Recurrent Expenditures	7,007,320	2,880,707	41.1	5,923,040	205.6
RECURRENT SURPLUS/DEFICITS	2,458,910	3,731,033	151.7	3,563,690	95.5
CAPITAL EXPENDITURES	1,060,230	2,020,000	190.5	978,650	48.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,398,680	1,711,033	122.3	2,585,040	151.1
DEBT RESOLUTION REPAYMENTS	930,000	0	0.0	1,030,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	468,680	1,711,033	365.1	1,555,040	90.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Construction of p stalls	600,000	29.7
350	Purchase of motor vehicle	300,000	14.9
300	Purchase of computer	100,000	5.0
	All Other Projects	1,020,000	50.5
TOTAL		2,020,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
240	Construction of rooms (dispensary) Anin	600,000	31.9
240	Construction of one office 16m*8m	500,000	26.6
505	Contribution towards support equipment purchase	200,000	10.6
	All Other Projects	578,650	30.8
TOTAL		1,878,650	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	108.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	54.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	41.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	190.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 156 Kabarnet Municipal Council

Province: RIFT VALLEY

District: BARINGO

(Values in KShs)

Mayor: Ambrose Kandie

(Ag) Treasurer: James Kimaiyo Arap Tan Clerk : J.K Tanui

No. of Employees: 41

No. of Councillors: 7

Business Permit Schedule: 10

Total Yearly Salaries: 5,353,160

Total Civic Costs: 1,797,413

Business Permit Base Value 500

Average/Employee: 130,565

Average/Councillor: 256,773

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,895,475	4,895,475	100.00	4,895,475	100.0
Road Maintenance Levy Fund (RMLF)	1,762,843	0	0.0	0	0.0
Sub-Total	6,658,318	4,895,475	73.5	4,895,475	100.0
Local Revenues					
CILOR	60,000	913,269	1,522.1	0	0.0
Property Rates	1,330,000	236,043	17.4	1,330,000	575.6
Single Business Permit	1,650,000	2,022,111	122.6	2,300,000	113.7
Market Fees	2,197,600	1,817,287	82.7	0	0.0
Others	5,947,400	8,818,207	148.3	11,923,000	176.4
Sub-Total	11,185,000	13,801,939	123.4	15,553,000	112.7
TOTAL REVENUES	17,843,318	18,697,414	104.8	20,448,475	109.4
EXPENDITURES					
Civic	1,710,740	1,797,413	105.1	2,196,731	122.2
L A Personnel	6,285,380	5,353,160	85.2	6,939,795	63.6
L A Operations	1,414,743	2,167,758	153.2	3,405,931	157.1
L A Maintenance	2,629,300	621,149	23.6	2,353,000	378.8
TOTAL Recurrent Expenditures	12,040,163	9,939,479	82.6	14,895,457	149.9
RECURRENT SURPLUS/DEFICITS	5,803,155	8,757,935	150.9	5,553,018	63.4
CAPITAL EXPENDITURES	4,205,500	3,504,549	83.3	4,277,649	122.1
LOAN REPAYMENTS	622,660	417,322	67.0	597,321	143.1
NET SURPLUS/DEFICITS	974,995	4,836,064	496.0	678,049	14.0
DEBT RESOLUTION REPAYMENTS	670,688	495,955	73.9	617,826	124.6
UNCOMMITTED SURPLUS/DEFICITS	304,307	4,340,109	1,426.2	60,222	1.4

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Road maintainace gravelling	629,234	18.0
250	Housing phase 1 & 2	703,263	20.1
200	Renovation of town hall	568,554	16.2
	All Other Projects	1,603,498	45.8
TOTAL		3,504,549	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
260	Market Construction - Town Market	3,147,649	35.2
255	Housing Rehabilitation Phase I and III	2,400,000	26.8
400	Roads Streets Construction All Wards	1,600,000	17.9
	All Other Projects	1,800,000	20.1
TOTAL		8,947,649	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	286.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	123.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	82.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	83.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	73.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 161 Kajiado Town Council
Province: RIFT VALLEY Summary Profile Fiscal Year 2001-2002 District: KAJIADO
 (Values in KShs)

Chairman: J.K Mpoke	Treasurer: Jason Oleku Kekeyaya	Clerk : David Timayio Mutii
No. of Employees: 52	No. of Councillors: 7	Business Permit Schedule: 10
Total Yearly Salaries: 2,634,120	Total Civic Costs: 1,164,360	Business Permit Base Value 500
Average/Employee: 50,656	Average/Councillor: 166,337	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,054,025	3,054,025	100.00	3,054,025	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,054,025	3,054,025	100.0	3,054,025	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	3,201,000	199,428	0.0	500,000	0.0
Single Business Permit	2,000,000	340,510	17.0	2,100,000	616.7
Market Fees	100,000	839,490	839.5	1,581,000	188.3
Others	5,232,000	5,100,756	97.5	21,755,500	508.5
Sub-Total	10,533,000	6,280,756	59.6	25,936,500	413.0
TOTAL REVENUES	13,587,025	9,334,781	68.7	28,990,525	310.6
EXPENDITURES					
Civic	1,185,000	1,164,360	98.3	1,809,000	155.4
L A Personnel	12,396,890	2,634,120	21.2	4,818,845	151.6
L A Operations	3,744,000	371,169	9.9	3,994,500	1,076.2
L A Maintenance	670,000	1,117,596	166.8	940,000	84.1
TOTAL Recurrent Expenditures	17,995,890	5,287,245	29.4	11,562,345	218.7
RECURRENT SURPLUS/DEFICITS	-4,408,865	4,047,536		17,428,180	430.6
CAPITAL EXPENDITURES	1,830,000	1,650,000	90.2	1,800,000	109.1
LOAN REPAYMENTS	400,000	0	0.0	300,000	0.0
NET SURPLUS/DEFICITS	-6,638,865	2,397,536		15,328,180	639.3
DEBT RESOLUTION REPAYMENTS	724,024	0	0.0	724,024	0.0
UNCOMMITTED SURPLUS/DEFICITS	-7,362,889	2,397,536		14,604,156	609.1

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
605	Purchase of dust bins	750,000	45.5
605	Digging of Dump ing site	900,000	54.5
	All Other Projects	0	0.0
TOTAL		1,650,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
800	Bus Park	17,000,000	91.9
350	Garbage Truck	1,500,000	8.1
	All Other Projects	0	0.0
TOTAL		18,500,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	59.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	29.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	90.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

Kakamega District Council

Annual Report 2001-2002

District: KAKAMEGA

(Values in KShs)

Chairman: Johnstone Musungu

Treasurer: E S Ikoha

Clerk: N W Otido

No. of Employees: 161

No. of Councillors: 32

Business Permit Schedule: 7

Total Yearly Salaries: 12,580,689

Total Civic Costs: 5,111,472

Business Permit Base Value: 300

Average/Employee: 78,141

Average/Councillor: 159,734

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	31,474,048	31,474,048	100.00	31,474,048	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	31,474,048	31,474,048	100.0	31,474,048	100.0
Local Revenues					
CILOR	787,960	800,000	101.5	787,960	98.5
Property Rates	367,290	118,310	32.2	367,290	310.4
Single Business Permit	4,515,600	3,515,465	77.9	4,967,160	141.3
Market Fees	2,900,000	2,041,930	70.4	3,170,000	155.2
Others	14,187,215	7,703,069	54.3	14,908,255	314.2
Sub-Total	22,758,065	14,178,774	62.3	24,200,665	170.7
TOTAL REVENUES	54,232,113	45,652,822	84.2	55,674,713	122.0
EXPENDITURES					
Civic	5,405,240	5,111,472	94.6	6,080,240	119.0
L A Personnel	19,584,766	12,580,689	64.2	16,601,991	32.9
L A Operations	5,360,700	8,262,543	154.1	4,142,450	50.1
L A Maintenance	5,675,000	983,335	17.3	9,970,000	1,013.9
TOTAL Recurrent Expenditures	36,025,706	26,938,039	74.8	36,794,681	136.6
RECURRENT SURPLUS/DEFICITS	18,206,407	18,714,783	102.8	18,880,032	100.9
CAPITAL EXPENDITURES	8,685,000	10,239,763	117.9	6,200,000	60.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,521,407	8,475,020	89.0	12,680,032	149.6
DEBT RESOLUTION REPAYMENTS	13,410,952	16,390,534	122.2	14,582,337	89.0
UNCOMMITTED SURPLUS/DEFICITS	-3,889,545	-7,915,514	203.5	-1,902,305	24.0

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
400	bridges	3,178,333	31.0
400	Roads	0	0.0
900	Water springs	0	0.0
	All Other Projects	7,061,430	69.0
TOTAL		10,239,763	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
405	70 Km/18 Bridges Rehabilitation - Khayega	2,500,000	15.9
405	Rehabilitate/Culverting of Roads in Kambiri	1,200,000	7.6
400	Rehabilitation of Roads/Bridges - N. Butotso	1,200,000	7.6
	All Other Projects	10,800,000	68.8
TOTAL		15,700,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	92.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	62.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	117.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	122.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 171 Kakamega Municipal Council

Province: WESTERN

Summary Profile Fiscal Year 2001-2002

District: KAKAMEGA

(Values in KShs)

Mayor: S.O. Otiende	(Ag) Treasurer: R. Lukaliai	(Ag) Clerk: W.G Nandwa
No. of Employees: 332	No. of Councillors: 15	Business Permit Schedule: 10
Total Yearly Salaries: 32,336,119	Total Civic Costs: 3,126,358	Business Permit Base Value 500
Average/Employee: 97,398	Average/Councillor: 208,424	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,901,864	15,901,864	100.00	15,901,864	100.0
Road Maintenance Levy Fund (RMLF)	7,933,155	0	0.0	0	0.0
Sub-Total	23,835,019	15,901,864	66.7	15,901,864	100.0
Local Revenues					
CILOR	0	0	0.0	7,000,000	0.0
Property Rates	8,078,436	6,709,408	82.9	6,000,000	89.6
Single Business Permit	8,325,504	6,328,431	76.0	8,500,000	134.3
Market Fees	7,585,670	16,598,424	218.8	9,295,670	56.0
Others	20,952,323	8,318,002	39.7	38,842,000	837.2
Sub-Total	44,941,933	37,939,544	84.4	69,637,670	183.5
TOTAL REVENUES	68,776,952	53,841,408	78.3	85,539,534	158.9
EXPENDITURES					
Civic	3,176,000	3,126,358	98.4	2,671,597	85.5
L A Personnel	29,648,856	32,336,119	109.1	33,271,894	42.5
L A Operations	16,072,500	8,258,725	51.4	13,750,200	166.5
L A Maintenance	5,905,000	3,063,246	51.9	2,950,000	96.3
TOTAL Recurrent Expenditures	54,802,356	46,784,448	85.4	52,643,691	112.5
RECURRENT SURPLUS/DEFICITS	13,974,596	7,056,960	50.5	32,895,843	466.1
CAPITAL EXPENDITURES	9,541,118	5,606,260	58.8	6,099,879	108.8
LOAN REPAYMENTS	1,128,848	0	0.0	1,000,000	0.0
NET SURPLUS/DEFICITS	3,304,630	1,450,700	43.9	25,795,964	1,778.2
DEBT RESOLUTION REPAYMENTS	6,360,746	0	0.0	11,523,189	0.0
UNCOMMITTED SURPLUS/DEFICITS	-3,056,116	1,450,700		14,272,775	983.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
600	Repair of S/ House	56,030	1.0
350	Repair of KWT 200	470,000	8.4
350	Repair of grader KVE 252	1,366,865	24.4
	All Other Projects	3,713,365	66.2
TOTAL		5,606,260	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Road Rehabilitation (Bukhungu)	3,750,000	17.3
405	Grading of Roads (Matende)	3,500,000	16.2
405	Bridges Construction (Maraba)	2,500,000	11.5
	All Other Projects	11,900,000	55.0
TOTAL		21,650,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	84.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	85.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	58.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 476 Mandala Town Council

Province: CENTRAL

Summary Profile Fiscal Year 2001-2002

District: MARAGUA

(Values in KShs)

Chairman William Njoroge		Treasurer Geoffrey Wairi Munga		Clerk Hezron Kihara Kimemia	
No. of Employees 8		No. of Councillors 9		Business Permit Schedule 10	
Total Yearly Salaries 126,231		Total Civic Costs 147,939		Business Permit Base Value 500	
Average/Employee 15,779		Average/Councillor 16,438			

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,289,546	3,289,546	100.00	3,289,546	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,289,546	3,289,546	100.0	3,289,546	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	59,800	0.0	0	0.0
Single Business Permit	1,530,000	56,875	3.7	1,970,000	3,463.7
Market Fees	900,000	0	0.0	900,000	0.0
Others	3,064,600	531,150	17.3	5,270,600	1,532.6
Sub-Total	5,494,600	647,825	11.8	8,140,600	1,256.6
TOTAL REVENUES	8,784,146	3,937,371	44.8	11,430,146	290.3
EXPENDITURES					
Civic	1,862,000	147,939	7.9	911,600	616.2
L A Personnel	2,846,580	126,231	4.4	3,430,160	1,901.3
L A Operations	1,085,000	414,772	38.2	2,400,000	578.6
L A Maintenance	15,000	34,770	231.8	920,000	2,646.0
TOTAL Recurrent Expenditures	5,808,580	723,713	12.5	7,661,760	1,058.7
RECURRENT SURPLUS/DEFICITS	2,975,566	3,213,658	108.0	3,768,386	117.3
CAPITAL EXPENDITURES	1,350,000	330,552	24.5	1,200,000	363.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,625,566	2,883,107	177.4	2,568,386	89.1
DEBT RESOLUTION REPAYMENTS	1,939,546	2,906,380	149.8	2,089,546	71.9
UNCOMMITTED SURPLUS/DEFICITS	-313,980	-23,273	7.4	478,840	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
400	Purchase of culverts and road grading	318,552	96.4
999	donation to ruandegwa Electricity project	5,000	1.5
350	Replacement of couplings	7,000	2.1
	All Other Projects	0	0.0
TOTAL		330,552	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
905	Construction of 7 Water Points	180,000	15.0
505	Construction of Classrooms	140,000	11.7
410	Gatundu - Magundu Road	140,000	11.7
	All Other Projects	740,000	61.7
TOTAL		1,200,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	136.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	11.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	12.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	149.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

District: MURANG'A

(Values in KShs)

Chairman Sammy Maina Kariuki (Ag) Treasurer Wallace Muchiri Gikonyo Clerk Meshack Kimani Joseph
 No of Employees 51 No. of Councillors 8 Business Permit Schedule: 9
 Total Yearly Salaries 2,568,850 Total Civic Costs 1,143,000 Business Permit Base Value 400
 Average/Employee 50,370 Average/Councillor 142,875

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,284,127	2,284,127	100.00	2,284,127	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,284,127	2,284,127	100.0	2,284,127	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,014,000	2,436,060	121.0	2,458,400	100.9
Market Fees	2,500,000	968,993	38.8	2,603,000	268.6
Others	5,599,260	1,312,385	23.4	4,159,458	702.6
Sub-Total	10,113,260	4,717,438	46.6	9,220,858	195.5
TOTAL REVENUES	12,397,387	7,001,565	56.5	11,504,985	164.3
EXPENDITURES					
Civic	1,542,380	1,143,000	74.1	1,333,380	116.7
L A Personnel	3,977,180	2,568,850	64.6	3,999,405	121.3
L A Operations	2,602,240	460,716	17.7	3,116,160	676.4
L A Maintenance	438,220	355,950	81.2	600,000	168.6
TOTAL Recurrent Expenditures	8,560,020	4,528,516	52.9	9,048,945	199.8
RECURRENT SURPLUS/DEFICITS	3,837,367	2,473,049	64.4	2,456,040	99.3
CAPITAL EXPENDITURES	890,000	890,000	100.0	1,881,898	211.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,947,367	1,583,049	53.7	574,141	36.3
DEBT RESOLUTION REPAYMENTS	1,394,127	1,645,681	118.0	390,229	23.7
UNCOMMITTED SURPLUS/DEFICITS	1,553,240	-62,632		183,913	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
800	Bus park	685,238	77.0
260	Improvement of Mitumba market	104,762	11.8
400	Improvement of access roads	100,000	11.2
	All Other Projects	0	0.0
TOTAL		890,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Grading of roads	1,420,000	49.3
800	Construction of bus stage	500,000	17.3
805	Construction of bridge	350,000	12.1
	All Other Projects	611,898	21.2
TOTAL		2,881,898	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	129.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	46.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	52.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	118.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 186 Kangundo Town Council
Province: EASTERN
Summary Profile Fiscal Year 2001-2002
District: MACHAKOS

(Values in KShs)

Chairman: David M. Muviti	(Ag) Treasurer: Rajab Babu Idi	(Ag) Clerk: E. M. A. Mutambuki
No. of Employees: 68	No. of Councillors: 16	Business Permit Schedule: 9
Total Yearly Salaries: 6,163,315	Total Civic Costs: 1,992,000	Business Permit Base Value: 400
Average/Employee: 90,637	Average/Councillor: 124,500	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	18,134,654	12,411,120	68.44	18,134,654	146.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	18,134,654	12,411,120	68.4	18,134,654	146.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	5,124,860	5,110,400	99.7	5,485,000	107.3
Market Fees	219,420	5,468,300	2,492.2	7,048,000	128.9
Others	10,983,227	7,813,600	71.1	8,871,950	273.9
Sub-Total	16,327,507	18,392,300	112.6	21,404,950	116.4
TOTAL REVENUES	34,462,161	30,803,420	89.4	39,539,604	128.4
EXPENDITURES					
Civic	2,263,000	1,992,000	88.0	2,192,000	110.0
L A Personnel	8,217,771	6,163,315	75.0	9,767,647	104.9
L A Operations	5,968,700	8,939,450	149.8	6,465,500	72.3
L A Maintenance	2,013,100	1,629,860	81.0	1,620,000	99.4
TOTAL Recurrent Expenditures	18,462,571	18,724,625	101.4	20,045,147	107.1
RECURRENT SURPLUS/DEFICITS	15,999,590	12,078,795	75.5	19,494,457	161.4
CAPITAL EXPENDITURES	980,000	4,298,741	438.6	11,285,306	262.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	15,019,590	7,780,054	51.8	8,209,151	105.5
DEBT RESOLUTION REPAYMENTS	7,253,862	7,253,863	100.0	6,849,348	94.4
UNCOMMITTED SURPLUS/DEFICITS	7,765,728	526,191	6.8	1,359,803	258.4

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
800	Tarmaking Tala Bus park	1,608,000	37.4
900	Tala dam Scooping	250,000	5.8
900	Rehabilitation of b holes	1,046,012	24.3
	All Other Projects	1,394,729	32.4
TOTAL		4,298,741	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
800	Kangundo bus park Second Phase	3,000,000	26.6
360	Purchase of civic car	2,078,724	18.4
800	Land acquisition (construction of Tala bus park toilet)	1,000,000	8.9
	All Other Projects	5,206,582	46.1
TOTAL		11,285,306	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	18.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	112.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	101.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	438.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 191 Kapenguria Municipal Council
Province: RIFT VALLEY Summary Profile Fiscal Year 2001-2002 District: WEST POKOT
(Values in KShs)

Mayor M J Kaptamuch (Ag) Treasurer Zakary Njihia Marigi (Ag) Clerk Joel Jairo P Kemoi
No of Employees 31 No of Councillors 9 Business Permit Schedule 13
Total Yearly Salaries 3,541,932 Total Civic Costs 1 197 339 Business Permit Base Value 850
Average/Employee 114,256 Average/Councillor 133 038

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,594,346	5 594 346	100 00	5 594,346	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	5,594 346	5 594 346	100 0	5,594,346	100 0
Local Revenues					
CILOR	1,080 000	596 026	55 2	1 080,000	181 2
Property Rates	440 000	145 390	33 0	440,000	302.6
Single Business Permit	1,900 000	2 256 550	118 8	2 250,000	99 7
Market Fees	1,770 000	230 900	13 0	2 125,000	920 3
Others	4,801 000	3 035 967	63 2	6 100,000	395 1
Sub-Total	9,991 000	6 264 833	62 7	11,995,000	191 5
TOTAL REVENUES	15,585 346	11 859 179	76 1	17,589,346	148 3
EXPENDITURES					
Civic	1,329 600	1 197 339	90 1	2,005,708	167 5
L A Personnel	5,019 660	3 541 932	70 6	5,822,997	58 7
L A Operations	2,429,800	2 023 056	83 3	2,078,000	102 7
L A Maintenance	948 200	438 067	46 2	1,665,000	380.1
TOTAL Recurrent Expenditures	9,727,260	7 200 394	74 0	11,571,705	160 7
RECURRENT SURPLUS/DEFICITS	5,858,086	4,658,785	79.5	6,017,641	129.2
CAPITAL EXPENDITURES	2 804 945	2 704,945	96 4	4,794,346	177 2
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	3,053,141	1,953,840	64.0	1,223,295	62.6
DEBT RESOLUTION REPAYMENTS	2 789 401	1 989 401	71 3	800,000	40 2
UNCOMMITTED SURPLUS/DEFICITS	263,740	-35,561		423,295	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
999	Purchase of 8 Acres 210	800,000	29.6
999	Purchase of 2 acres 210	200,000	7.4
999	mtello Hall Members club	252,945	9.4
	All Other Projects	1,452,000	53.7
TOTAL		2,704,945	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
240	Construction of a health clinic	1,150,000	17.9
250	Construction of council kiosks	1,000,000	15.5
500	Construction of a nursery schools	800,000	12.4
	All Other Projects	3,492,092	54.2
TOTAL		6,442,092	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	167.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	16.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	62.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	74.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	96.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	71.3	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor Joseph Maritim		(Ag) Treasurer David Kipchirchir Mibei	Clerk Tito Kirui
No of Employees 76		No of Councillors 14	Business Permit Schedule 10
Total Yearly Salaries 6,182,370		Total Civic Costs 2,576,152	Business Permit Base Value 500
Average/Employee 81,347		Average/Councillor 184,011	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,754,405	6,214,052	92.00	6,754,405	108.7
Road Maintenance Levy Fund (RMLF)	1,800,000	0	0.0	0	0.0
Sub-Total	8,554,405	6,214,052	72.6	6,754,405	108.7
Local Revenues					
CILOR	1,017,400	350,004	34.4	371,220	106.1
Property Rates	2,645,000	1,412,608	53.4	516,524	36.6
Single Business Permit	4,180,000	2,947,864	70.5	4,180,000	141.8
Market Fees	2,961,500	1,576,448	53.2	2,830,805	179.6
Others	7,671,400	4,019,340	52.4	14,912,000	567.5
Sub-Total	18,475,300	10,306,265	55.8	22,810,549	221.3
TOTAL REVENUES	27,029,705	16,520,317	61.1	29,564,954	179.0
EXPENDITURES					
Civic	2,837,760	2,576,152	90.8	3,659,616	142.1
L A Personnel	9,829,902	6,182,370	62.9	12,335,557	71.0
L A Operations	4,376,100	3,269,966	74.7	4,390,160	134.3
L A Maintenance	944,000	235,903	25.0	1,596,000	676.5
TOTAL Recurrent Expenditures	17,987,762	12,264,391	68.2	21,981,333	179.2
RECURRENT SURPLUS/DEFICITS	9,041,943	4,255,926	47.1	7,583,621	178.2
CAPITAL EXPENDITURES	4,070,000	1,448,367	35.6	4,988,135	344.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,971,943	2,807,559	56.5	2,595,486	92.4
DEBT RESOLUTION REPAYMENTS	216,415	0	0.0	470,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	4,755,528	2,807,559	59.0	2,125,486	75.7

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
230	Street Lights - Town	523,100	36.1
700	Rehabilitation of stadium	24,550	1.7
315	Purchase of Office Equipment	377,147	26.0
	All Other Projects	523,570	36.1
TOTAL		1,448,367	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
999	Tea planting	6,100,000	33.0
260	Kapsabet market extension & land acquisition	4,550,000	24.6
230	Extension of street lights	3,038,135	16.4
	All Other Projects	4,800,000	26.0
TOTAL		18,488,135	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	55.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	68.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	35.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 201 Karatina Municipal Council

Province: CENTRAL

Summary Profile Fiscal Year 2001-2002

District: NYERI

(Values in KShs)

Chairman: B. Mithamo	(Ag) Treasurer: W.W. Magochi	Clerk : P. N. Wainaina
No. of Employees: 154	No. of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 10,886,034	Total Civic Costs: 1,569,391	Business Permit Base Value 500
Average/Employee: 70,689	Average/Councillor: 196,174	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,694,900	30,694,900	100.00	30,694,900	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	30,694,900	30,694,900	100.0	30,694,900	100.0
Local Revenues					
CILOR	450,000	1,200,000	266.7	800,000	66.7
Property Rates	7,000,000	3,612,955	51.6	7,800,000	215.9
Single Business Permit	5,000,000	5,816,272	116.3	4,600,000	79.1
Market Fees	5,700,000	4,756,421	83.4	6,542,000	137.5
Others	9,725,000	13,125,716	135.0	10,917,000	233.6
Sub-Total	27,875,000	28,511,364	102.3	30,659,000	107.5
TOTAL REVENUES	58,569,900	59,206,264	101.1	61,353,900	103.6
EXPENDITURES					
Civic	2,312,000	1,569,391	67.9	2,012,000	128.2
L A Personnel	12,672,140	10,886,034	85.9	16,959,444	94.5
L A Operations	6,990,540	7,659,476	109.6	10,281,979	134.2
L A Maintenance	3,373,420	3,376,365	100.1	2,927,300	86.7
TOTAL Recurrent Expenditures	25,348,100	23,491,266	92.7	32,180,723	137.0
RECURRENT SURPLUS/DEFICITS	33,221,800	35,714,998	107.5	29,173,177	81.7
CAPITAL EXPENDITURES	26,090,000	23,495,360	90.1	24,697,840	105.2
LOAN REPAYMENTS	463,342	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,668,458	12,228,638	183.4	4,475,337	36.6
DEBT RESOLUTION REPAYMENTS	3,504,900	3,521,687	100.5	0	0.0
UNCOMMITTED SURPLUS/DEFICITS	3,163,558	8,706,951	275.2	4,475,337	51.4

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
315	Purchase of Generator	532,279	2.3
300	Purchase of Computer	265,736	1.1
350	Purchase of New Fire fighter Engine Vehicle	5,250,000	22.3
	All Other Projects	17,447,345	74.3
TOTAL		23,495,360	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	New room Tarmack Road Construction	11,800,000	47.3
925	Sewerage and Water Rehabilitation	6,000,000	24.1
900	Sewerage Treatment Works PH II	3,350,000	13.4
	All Other Projects	3,790,000	15.2
TOTAL		24,940,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	27.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	283.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	102.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	90.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 206 Karuri Town Council
Province: CENTRAL
Summary Profile Fiscal Year 2001-2002
District: KIAMBU

(Values in KShs)

Chairman: NR	Treasurer: David Njuguna Kaguri	Clerk : Charles Mwanzia Muli
No. of Employees: 77	No. of Councillors: 9	Business Permit Schedule: 10
Total Yearly Salaries: 3,553,250	Total Civic Costs: 2,808,477	Business Permit Base Value 500
Average/Employee: 46,146	Average/Councillor: 312,053	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,699,105	8,699,105	100.00	8,699,105	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,699,105	8,699,105	100.0	8,699,105	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	6,720,000	5,661,904	84.3	6,937,000	122.5
Market Fees	2,069,000	882,425	42.6	1,281,500	145.2
Others	8,752,000	4,259,385	48.7	10,798,190	446.5
Sub-Total	17,541,000	10,803,714	61.6	19,016,690	176.0
TOTAL REVENUES	26,240,105	19,502,819	74.3	27,715,795	142.1
EXPENDITURES					
Civic	2,620,400	2,808,477	107.2	3,157,000	112.4
L A Personnel	8,517,380	3,553,250	41.7	10,743,826	136.7
L A Operations	3,381,200	4,745,907	140.4	4,857,000	102.3
L A Maintenance	1,133,000	4,461,418	393.8	2,275,418	51.0
TOTAL Recurrent Expenditures	15,651,980	15,569,052	99.5	21,033,244	135.1
RECURRENT SURPLUS/DEFICITS	10,588,125	3,933,767	37.2	6,682,551	169.9
CAPITAL EXPENDITURES	2,609,731	2,609,731	100.0	2,900,000	111.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,978,394	1,324,036	16.6	3,782,551	285.7
DEBT RESOLUTION REPAYMENTS	3,433,188	0	0.0	3,579,707	0.0
UNCOMMITTED SURPLUS/DEFICITS	4,545,206	1,324,036	29.1	202,844	15.3

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
900	Water Reticulation	1,000,000	38.3
400	Road Gravelling and Murraming.	1,609,731	61.7
	All Other Projects	0	0.0
TOTAL		2,609,731	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
905	Rehabilitation of Existing Boreholes and Water Reticulation	3,000,000	40.5
405	Grading, Murraming of all Feeder Roads	2,500,000	33.8
350	Purchase of Refuse Truck	1,900,000	25.7
	All Other Projects	0	0.0
TOTAL		7,400,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	100.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	61.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 211 Kehancha Municipal Council

Province: NYANZA

Summary Profile Fiscal Year 2001-2002

District: KURIA

(Values in KShs)

Mayor: Beda Mwita	(Ag) Treasurer: Thomas Omwoyo Kebu	Clerk : Malex .E
No. of Employees: 99	No. of Councillors: 30	Business Permit Schedule: 8
Total Yearly Salaries: 7,547,022	Total Civic Costs: 4,746,760	Business Permit Base Value 350
Average/Employee: 76,233	Average/Councillor: 158,225	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,926,838	10,926,838	100.00	10,926,838	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	10,926,838	10,926,838	100.0	10,926,838	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	500,000	0	0.0	0	0.0
Single Business Permit	5,026,700	2,779,838	55.3	3,379,180	121.6
Market Fees	2,448,800	1,835,900	75.0	12,493,425	680.5
Others	25,275,190	8,661,944	34.3	9,750,720	295.8
Sub-Total	33,250,690	13,277,682	39.9	25,623,325	193.0
TOTAL REVENUES	44,177,528	24,204,520	54.8	36,550,163	151.0
EXPENDITURES					
Civic	5,237,450	4,746,760	90.6	5,032,000	106.0
L A Personnel	10,529,392	7,547,022	71.7	7,484,535	74.9
L A Operations	8,513,804	3,369,242	39.6	5,652,780	167.8
L A Maintenance	3,306,000	182,593	5.5	433,660	237.5
TOTAL Recurrent Expenditures	27,586,646	15,845,617	57.4	18,602,975	117.4
RECURRENT SURPLUS/DEFICITS	16,590,882	8,358,903	50.4	17,947,188	214.7
CAPITAL EXPENDITURES	10,210,000	5,622,036	55.1	9,600,000	170.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,380,882	2,736,867	42.9	8,347,188	305.0
DEBT RESOLUTION REPAYMENTS	3,076,838	3,960,838	128.7	3,960,838	100.0
UNCOMMITTED SURPLUS/DEFICITS	3,304,044	-1,223,971		4,386,350	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Rural Access Road	3,102,921	55.2
800	Kehancha Bus Park	791,345	14.1
260	Mabera Auction Ring	12,793	0.2
	All Other Projects	1,714,977	30.5
TOTAL		5,622,036	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of Road Grader	9,481,781	100.0
	All Other Projects	0	0.0
TOTAL		9,481,781	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	311.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	30.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	39.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	57.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	55.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	128.7	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman B Chemisto (Ag) Treasurer Samuel Kibet Cherutich (Ag) Clerk J K.K Chebon
 No of Employees: 42 No of Councillors 25 Business Permit Schedule: 6
 Total Yearly Salaries 4,486,835 Total Civic Costs 3,240,328 Business Permit Base Value 250
 Average/Employee 106,829 Average/Councillor 129,613

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,781,432	8,781,432	100.00	8,781,432	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,781,432	8,781,432	100.0	8,781,432	100.0
Local Revenues					
CILOR	2,317,380	1,100,000	47.5	2,317,380	210.7
Property Rates	835,140	109,262	13.1	835,140	764.3
Single Business Permit	1,410,000	2,324,305	164.8	1,812,000	78.0
Market Fees	1,329,000	217,180	16.3	1,403,000	646.0
Others	11,010,984	2,199,277	20.0	11,850,439	828.4
Sub-Total	16,902,504	5,950,024	35.2	18,217,959	306.2
TOTAL REVENUES	25,683,936	14,731,456	57.4	26,999,391	183.3
EXPENDITURES					
Civic	4,124,197	3,240,328	78.6	4,355,859	134.4
L A Personnel	6,070,180	4,486,835	73.9	7,239,675	116.1
L A Operations	4,147,878	1,238,414	29.9	5,209,990	420.7
L A Maintenance	480,000	250,450	52.2	1,133,000	452.4
TOTAL Recurrent Expenditures	14,822,255	9,216,026	62.2	17,938,524	194.6
RECURRENT SURPLUS/DEFICITS	10,861,681	5,515,429	50.8	9,060,867	164.3
CAPITAL EXPENDITURES	5,200,000	2,066,600	39.7	5,240,000	253.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,661,681	3,448,829	60.9	3,820,867	110.8
DEBT RESOLUTION REPAYMENTS	3,512,432	3,551,130	101.1	3,541,432	99.7
UNCOMMITTED SURPLUS/DEFICITS	2,149,249	-102,301		279,435	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
900	Kapchemutwa Water Project	40,000	1.9
900	Kimassabai Water Project	60,000	2.9
240	Kibendo Dispensary	60,000	2.9
	All Other Projects	1,906,600	92.3
TOTAL		2,066,600	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
900	Purchase of PVC Pipes and Construction of 50 M3	500,000	7.3
999	Purchase of a T2 Theodolite	400,000	5.8
900	Construct 50 metre cubic tanks Kimashi W/P	300,000	4.4
	All Other Projects	5,690,000	82.6
TOTAL		6,890,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	197.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	35.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	62.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	39.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	101.1	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: M O Ogembo (Ag) Treasurer: Jeckton Abong'o Nyambi (Ag) Clerk: Peter Owidi Asuke
 No. of Employees 56 No. of Councillors 8 Business Permit Schedule: 10
 Total Yearly Salaries 1,095,878 Total Civic Costs 915,470 Business Permit Base Value 500
 Average/Employee: 19,569 Average/Councillor: 114,434

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,094,070	2,549,019	82.38	3,094,070	121.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,094,070	2,549,019	82.4	3,094,070	121.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	260,537	0.0	0	0.0
Single Business Permit	800,000	351,708	44.0	0	0.0
Market Fees	1,500,000	890,234	59.3	1,456,000	163.6
Others	2,408,000	1,080,308	44.9	3,127,000	424.2
Sub-Total	4,708,000	2,475,655	52.6	4,583,000	185.1
TOTAL REVENUES	7,802,070	5,024,674	64.4	7,677,070	152.8
EXPENDITURES					
Civic	796,000	915,470	115.0	689,000	75.3
L A Personnel	3,036,020	1,095,878	36.1	3,231,020	59.8
L A Operations	1,089,140	567,533	52.1	655,600	115.5
L A Maintenance	50,000	282,470	564.9	69,080	24.5
TOTAL Recurrent Expenditures	4,971,160	2,861,351	57.6	4,644,700	162.3
RECURRENT SURPLUS/DEFICITS	2,830,910	2,163,323	76.4	3,032,370	140.2
CAPITAL EXPENDITURES	1,200,000	561,200	46.8	1,494,000	266.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,630,910	1,602,123	98.2	1,538,370	96.0
DEBT RESOLUTION REPAYMENTS	1,390,000	0	0.0	1,390,070	0.0
UNCOMMITTED SURPLUS/DEFICITS	240,910	1,602,123	665.0	148,300	9.3

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Town Hall & Offices	546,200	97.3
900	Toilet	15,000	2.7
	All Other Projects	0	0.0
TOTAL		561,200	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
202	Construction of Town Hall and Offices.	500,000	100.0
240	Construction of Dispensary	0	0.0
800	Construction of a Temporary Bus Park	0	0.0
	All Other Projects	0	0.0
TOTAL		500,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	129.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	32.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	52.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	57.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	46.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor Eric Ketter
 No. of Employees: 486
 Total Yearly Salaries: 70,803,145
 Average/Employee: 145,685

Treasurer Richard K A Too
 No. of Councillors: 20
 Total Civic Costs: 14,554,533
 Average/Councillor: 727,727

Clerk: Kenneth Rugut
 Business Permit Schedule: 10
 Business Permit Base Value: 500

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,928,398	17,928,497	100.00	17,928,398	100.0
Road Maintenance Levy Fund (RMLF)	6,890,000	0	0.0	7,210,000	0.0
Sub-Total	24,818,398	17,928,497	72.2	25,138,398	140.2
Local Revenues					
CILOR	4,000,000	9,200,200	230.0	4,000,000	43.5
Property Rates	9,000,000	9,109,779	101.2	13,900,000	152.6
Single Business Permit	6,800,000	2,801,413	41.2	7,180,000	256.3
Market Fees	5,900,000	1,232,140	20.9	7,168,400	581.8
Others	65,971,000	151,915,745	230.3	97,899,636	85.7
Sub-Total	91,671,000	174,259,277	190.1	130,148,036	74.7
TOTAL REVENUES	116,489,398	192,187,774	165.0	155,286,434	80.8
EXPENDITURES					
Civic	7,257,700	14,554,533	200.5	7,363,000	50.6
L A Personnel	49,291,940	70,803,145	143.6	48,812,977	66.1
L A Operations	37,991,320	58,915,066	155.1	46,835,490	79.5
L A Maintenance	23,261,660	38,218,239	164.3	24,309,520	63.6
TOTAL Recurrent Expenditures	117,802,620	182,490,983	154.9	127,320,987	69.8
RECURRENT SURPLUS/DEFICITS	-1,313,222	9,696,791		27,965,447	288.4
CAPITAL EXPENDITURES	10,700,000	26,484,000	247.5	10,757,098	40.6
LOAN REPAYMENTS	10,000,000	0	0.0	10,000,000	0.0
NET SURPLUS/DEFICITS	-22,013,222	-16,787,209	76.3	7,208,349	
DEBT RESOLUTION REPAYMENTS	3,817,250	0	0.0	4,121,300	0.0
UNCOMMITTED SURPLUS/DEFICITS	-25,830,472	-16,787,209	65.0	3,087,049	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Bridges and Major Roads	4,000,000	15.1
260	Open Air Market	300,000	1.1
240	Health Centre	450,000	1.7
	All Other Projects	21,734,000	82.1
TOTAL		26,484,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
	Road murraming	4,200,000	39.0
	Grading of roads	1,000,000	9.3
	Health centres construction	859,500	8.0
	All Other Projects	4,697,596	43.7
TOTAL		10,757,096	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	198.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	190.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	154.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	247.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 231 Keroka Town Council

Province: NYANZA

Summary Profile Fiscal Year 2001-2002

District: KISII

(Values in KShs)

Chairman: W.M. Omae	(Ag) Treasurer: Arsarico O. Onguso	Clerk : J.Mosongo
No. of Employees: 79	No. of Councillors: 13	Business Permit Schedule: 9
Total Yearly Salaries: 6,696,740	Total Civic Costs: 2,605,000	Business Permit Base Value 400
Average/Employee: 84,769	Average/Councillor: 200,385	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,543,725	6,548,725	100.08	6,543,725	99.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,543,725	6,548,725	100.1	6,543,725	99.9
Local Revenues					
CILOR	0	0	0.0	2,000,000	0.0
Property Rates	1,800,000	0	0.0	0	0.0
Single Business Permit	2,400,000	2,460,000	102.5	3,400,000	138.2
Market Fees	2,400,000	2,000,000	83.3	2,660,000	133.0
Others	6,642,000	5,141,000	77.4	8,484,000	321.8
Sub-Total	13,242,000	9,601,000	72.5	16,544,000	172.3
TOTAL REVENUES	19,785,725	16,149,725	81.6	23,087,725	143.0
EXPENDITURES					
Civic	2,605,000	2,605,000	100.0	2,618,000	100.5
L A Personnel	6,762,900	6,696,740	99.0	8,070,160	51.0
L A Operations	2,326,000	3,107,000	133.6	3,413,000	109.8
L A Maintenance	1,939,800	1,586,000	81.8	3,450,000	217.5
TOTAL Recurrent Expenditures	13,633,700	13,994,740	102.6	17,551,160	125.4
RECURRENT SURPLUS/DEFICITS	6,152,025	2,154,985	35.0	5,536,565	256.9
CAPITAL EXPENDITURES	2,500,000	4,500,000	180.0	1,800,000	40.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,652,025	-2,345,015		3,736,565	
DEBT RESOLUTION REPAYMENTS	3,748,725	0	0.0	4,348,125	0.0
UNCOMMITTED SURPLUS/DEFICITS	-96,700	-2,345,015	2,425.0	-611,560	26.1

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Perimeter wall - 64 Market Stalls	2,700,000	60.0
800	Repair / renovation of Council Bus Park	1,800,000	40.0
	All Other Projects	0	0.0
TOTAL		4,500,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Rehabilitation of nyankoba nyanchonori road	800,000	31.0
405	Rehabilitation of Rural access roads ,nkororera SDA	800,000	31.0
235	Supply of rural Electrification to keroka Union	800,000	31.0
	All Other Projects	180,000	7.0
TOTAL		2,580,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	127.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	72.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	102.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	180.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Elijah Njogu		Treasurer Patrick K Marete		Clerk Benjamin M. Mugo	
No of Employees	182	No of Councillors	9	Business Permit Schedule	12
Total Yearly Salaries	13,164,498	Total Civic Costs	2,364,533	Business Permit Base Value	700
Average/Employee	72,332	Average/Councillor	262,726		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,220,281	5,220,281	100.00	5,220,281	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,220,281	5,220,281	100.0	5,220,281	100.0
Local Revenues					
CILOR	500,000	350,000	70.0	1,500,000	428.6
Property Rates	1,760,000	805,864	45.8	1,600,000	198.5
Single Business Permit	8,100,000	9,677,177	119.5	10,450,000	108.0
Market Fees	5,493,000	2,830,280	51.5	5,483,000	193.7
Others	10,684,200	8,009,354	75.0	11,934,200	386.6
Sub-Total	26,537,200	21,672,675	81.7	30,967,200	142.9
TOTAL REVENUES	31,757,481	26,892,956	84.7	36,187,481	134.6
EXPENDITURES					
Civic	2,497,000	2,364,533	94.7	3,427,000	144.9
L A Personnel	10,127,820	13,164,498	130.0	14,955,122	49.9
L A Operations	5,774,420	6,060,714	105.0	6,567,420	108.4
L A Maintenance	1,516,000	1,689,054	111.4	2,556,000	151.3
TOTAL Recurrent Expenditures	19,915,240	23,278,800	116.9	27,505,542	118.2
RECURRENT SURPLUS/DEFICITS	11,842,241	3,614,156	30.5	8,681,939	240.2
CAPITAL EXPENDITURES	5,220,000	5,220,000	100.0	3,800,000	72.8
LOAN REPAYMENTS	455,440	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,166,801	-1,605,844		4,881,939	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITTED SURPLUS/DEFICITS	6,166,801	-1,605,844		4,881,939	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Revenue Vehicles	2,000,000	38.3
260	Kerugoya Modern Market	1,000,000	19.2
315	Photocopying Machine	500,000	9.6
	All Other Projects	1,720,000	33.0
TOTAL		5,220,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of a pickup	1,000,000	24.4
405	Construction of Rianguru Bridge Ward 1	400,000	9.8
900	Expansion of existing ndui ni Water Furrow Ward	400,000	9.8
	All Other Projects	2,300,000	56.1
TOTAL		4,100,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	46.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	333.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	10.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	81.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	116.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 241 Kiambu County Council

Province: **CENTRAL**

District: **KIAMBU**

(Values in KShs)

Chairman: Dominic Muchiri	Treasurer: F. G. Mbiuki	Clerk : Kang'ethe J. W
No. of Employees: 284	No. of Councillors: 26	Business Permit Schedule: 7
Total Yearly Salaries: 17,559,450	Total Civic Costs: 5,159,399	Business Permit Base Value 300
Average/Employee: 61,829	Average/Councillor: 198,438	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	22,814,093	22,814,093	100.00	22,814,093	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	22,814,093	22,814,093	100.0	22,814,093	100.0
Local Revenues					
CILOR	600,000	880,001	146.7	600,000	68.2
Property Rates	172,000	83,537	48.6	65,000	77.8
Single Business Permit	17,500,000	12,922,537	73.8	17,000,000	131.6
Market Fees	9,704,460	4,442,378	45.8	9,800,000	220.6
Others	8,516,900	6,232,980	73.2	7,798,000	565.7
Sub-Total	36,493,360	24,561,433	67.3	35,263,000	143.6
TOTAL REVENUES	59,307,453	47,375,526	79.9	58,077,093	122.6
EXPENDITURES					
Civic	5,125,443	5,159,399	100.7	5,295,443	102.6
L A Personnel	20,606,040	17,559,450	85.2	20,740,951	34.2
L A Operations	6,335,454	9,483,570	149.7	6,010,019	63.4
L A Maintenance	2,350,000	1,009,627	43.0	2,959,050	293.1
TOTAL Recurrent Expenditures	34,416,937	33,212,046	96.5	35,005,463	105.4
RECURRENT SURPLUS/DEFICITS	24,890,516	14,163,480	56.9	23,071,630	162.9
CAPITAL EXPENDITURES	13,687,540	11,210,000	81.9	11,359,000	101.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	11,202,976	2,953,480	26.4	11,712,630	396.6
DEBT RESOLUTION REPAYMENTS	9,125,637	0	0.0	9,125,637	0.0
UNCOMMITTED SURPLUS/DEFICITS	2,077,339	2,953,480	142.2	2,586,993	87.6

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
900	Rehabilitation of Water Supply	570,000	5.1
900	Rehabilitation of Water projects	370,000	3.3
900	Rehabilitation of Water Projects	370,000	3.3
	All Other Projects	9,900,000	88.3
TOTAL		11,210,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
900	Construction of water reservoir	1,570,000	10.0
405	Opening of ngiirubi access roads	1,570,000	10.0
905	expansion Of water supply	1,133,510	7.2
	All Other Projects	11,390,000	72.7
TOTAL		15,663,510	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	67.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	81.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L.A CODE: 246 Kiambu Municipality
Province: CENTRAL Summary Profile Fiscal Year 2001-2002 District: KIAMBU
(Values in KShs)

Mayor Francis Warachi Njuguna
No of Employees 190
Total Yearly Salaries 16,419,278
Average/Employee 86,417
Treasurer George Wambua
No of Councillors 10
Total Civic Costs 2,372,172
Average/Councillor 237,217
Clerk Joseph Thuku Methu
Business Permit Schedule 12
Business Permit Base Value 700

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,080,800	8,073,800	99.91	8,080,800	100.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,080,800	8,073,800	99.9	8,080,800	100.1
Local Revenues					
CILOR	501,200	700,000	139.7	1,499,700	214.2
Property Rates	6,198,800	2,444,044	36.0	11,656,420	521.7
Single Business Permit	6,618,400	7,145,930	108.0	7,693,000	107.7
Market Fees	5,370,960	3,926,335	73.1	5,616,420	143.0
Others	28,629,060	18,713,520	65.4	19,956,550	248.1
Sub-Total	47,318,420	32,720,103	69.1	46,422,090	141.9
TOTAL REVENUES	55,399,220	40,793,903	73.6	54,502,890	133.6
EXPENDITURES					
Civic	3,323,000	2,372,172	71.4	6,771,000	285.4
L A Personnel	23,462,140	16,419,278	70.0	23,197,575	51.3
L A Operations	9,270,800	9,910,625	106.9	8,421,700	85.0
L A Maintenance	10,315,000	8,494,705	82.4	9,095,500	107.1
TOTAL Recurrent Expenditures	46,370,940	37,196,780	80.2	47,485,775	127.7
RECURRENT SURPLUS/DEFICITS	9,028,280	3,597,124	39.8	7,017,115	195.1
CAPITAL EXPENDITURES	4,000,000	2,196,187	54.9	4,096,458	186.5
LOAN REPAYMENTS	1,157,940	0	0.0	1,176,940	0.0
NET SURPLUS/DEFICITS	3,860,340	1,400,937	36.3	1,743,717	124.5
DEBT RESOLUTION REPAYMENTS	3,814,000	6,888,630	180.6	3,781,367	54.9
UNCOMMITTED SURPLUS/DEFICITS	46,340	-5,487,694		-2,037,650	37.1

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Extension of Town Hall	767,282	34.9
900	Purchase of Water Pipes (Kangoya)	201,600	9.2
900	Purchase of Water Pump (Ndumberi)	151,800	6.9
	All Other Projects	1,075,505	49.0
TOTAL		2,196,187	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
	Construction of water of Kangoya ward	500,000	12.2
	Rehabilitation of access roads at Riabai	400,000	9.8
	Extension of water system at Technology ward	300,000	7.3
	All Other Projects	2,896,458	70.7
TOTAL		4,096,458	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	165.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	80.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	54.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	180.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 251 Kikuyu Town Council
Summary Profile Fiscal Year 2001-2002
 Province: CENTRAL District: KIAMBU
 (Values in KShs)

Chairman NR	Treasurer Mary Wairimu Kirungu	Clerk Michael Njogu
No of Employees 201	No of Councillors 8	Business Permit Schedule 8
Total Yearly Salaries 19,512,004	Total Civic Costs 1,243,504	Business Permit Base Value 350
Average/Employee 97,075	Average/Councillor 155,438	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,424,383	12,424,383	100 00	12,424,383	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	12,424,383	12,424,383	100 0	12,424,383	100.0
Local Revenues					
CILOR	240,000	700,000	291 7	240,000	34 3
Property Rates	700,000	275,278	39 3	1,000,000	363 3
Single Business Permit	13,394,400	13,631,976	101 8	13,724,000	100 7
Market Fees	11,956,000	6,224,550	52 1	12,688,750	203 9
Others	10,323,220	11,685,946	113 2	4,376,000	274 1
Sub-Total	36,613,620	32,517,750	88 8	32,028,750	98 5
TOTAL REVENUES	49,038,003	44,942,133	91 6	44,453,133	98 9
EXPENDITURES					
Civic	2,464,000	1,243,504	50 5	1,582,186	127 2
L A Personnel	23,220,400	19,512,004	84 0	23,241,987	49 7
L A Operations	7,990,000	10,246,130	128 2	9,692,700	94 6
L A Maintenance	4,935,630	2,304,876	46 7	6,775,000	293 9
TOTAL Recurrent Expenditures	38,610,030	33,306,514	86 3	41,291,873	124 0
RECURRENT SURPLUS/DEFICITS	10,427,973	11,635,619	111.6	3,161,260	27.2
CAPITAL EXPENDITURES	6,750,000	9,733,633	144.2	6,724,630	69 1
LOAN REPAYMENTS	200,000	0	0 0	0	0 0
NET SURPLUS/DEFICITS	3,477,973	1,901,986	54.7	-3,563,370	
DEBT RESOLUTION REPAYMENTS	3,439,753	1,336,191	38 8	3,389,753	253 7
UNCOMMITTED SURPLUS/DEFICITS	38,220	565,795	1,480.4	-6,953,123	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of Lorry	4,710,000	48 4
400	Road Rehabilitation	3,436,390	35 3
200	Office Construction	536,379	5.5
	All Other Projects	1,050,864	10.8
TOTAL		9,733,633	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
900	Kinoo Location Water Projects	2,400,000	21 5
900	Kabete Location Water Projects	2,400,000	21 5
405	Kanyariri - Gitaru - Kamuquga - Muguga - Karechini Road	2,160,960	19 4
	All Other Projects	4,200,668	37 6
TOTAL		11,161,628	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55 4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	181 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	3 7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	88 8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	86 3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	144 2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	38 8	Total Actual Resolution Payments compared to Planned Resolution Payments

Chairman NR		Treasurer Wilson Mujidu Menza	(Ag)Clerk E Kahindi
No of Employees	103	No of Councillors	36
Total Yearly Salaries	9,239,968	Total Civic Costs	8,765,163
Average/Employee	89,708	Average/Councillor	243,477
		Business Permit Schedule	8
		Business Permit Base Value	350

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,800,895	25,793,896	99 97	25,800,895	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	25,800,895	25,793,896	100 0	25,800,895	100 0
Local Revenues					
CILOR	6,000,000	3,276,449	54 6	3,700,000	112 9
Property Rates	700,000	193,471	27 6	1,350,000	697 8
Single Business Permit	9,000,000	8,727,577	97 0	900,000	10 3
Market Fees	580,000	316,221	54 5	470,000	148 6
Others	14,135,670	12,305,656	87 1	16,584,000	186 9
Sub-Total	30,415,670	24,819,374	81 6	23,004,000	92 7
TOTAL REVENUES	56,216,565	50,613,270	90 0	48,804,895	96 4
EXPENDITURES					
Civic	7,314,400	8,765,163	119 8	8,246,400	94 1
L A Personnel	13,552,813	9,239,968	68 2	12,068,488	130 1
L A Operations	6,122,900	14,946,387	244 1	12,023,000	80 4
L A Maintenance	4,022,000	4,080,967	101 5	5,470,000	134 0
TOTAL Recurrent Expenditures	31,012,113	37,032,484	119 4	37,807,888	102 1
RECURRENT SURPLUS/DEFICITS	25,204,452	13,580,786	53 9	10,997,007	81 0
CAPITAL EXPENDITURES	12,700,000	9,839,858	77 5	14,777,000	142 8
LOAN REPAYMENTS	1,100,000	0	0 0	0	0 0
NET SURPLUS/DEFICITS	11,404,452	3,233,353	28 4	-3,779,993	
DEBT RESOLUTION REPAYMENTS	7,475,895	0	0 0	4,008,895	0 0
UNCOMMITTED SURPLUS/DEFICITS	3,928,557	3,233,353	82 3	-7,788,888	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
800	Kaloleni Bus Park	599,725	6 1
400	Roads Rehabilitation	1,792,350	18 2
250	Repair and Maintenance of Housing Estate	1,693,351	17 2
	All Other Projects	5,754,432	58 5
TOTAL		9,839,858	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
240	Construction of Dispensaries	9,000,000	43 7
260	Construction of Markets	3,200,000	15 5
100	Preparation of Valuation Roll	3,000,000	14 6
	All Other Projects	5,400,000	26 2
TOTAL		20,600,000	100 0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	41 5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	164 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	23 7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	81 6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	119 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	81 5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 261 Kilifi Town Council
Province: COAST
Summary Profile Fiscal Year 2001-2002
District: KILIFI

(Values in KShs)

Chairman: NR

Treasurer: Erastus C. Mae

Clerk : A.K Peru

No. of Employees: 86

No. of Councillors: 8

Business Permit Schedule: 10

Total Yearly Salaries: 5,582,891

Total Civic Costs: 1,168,273

Business Permit Base Value 500

Average/Employee: 64,917

Average/Councillor: 146,034

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,062,700	9,062,700	100.00	9,062,700	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,062,700	9,062,700	100.0	9,062,700	100.0
Local Revenues					
CILOR	1,404,800	800,000	56.9	1,453,460	181.7
Property Rates	9,492,040	1,559,281	16.1	10,488,904	687.9
Single Business Permit	4,064,500	2,842,765	69.9	4,832,500	170.0
Market Fees	2,311,410	786,600	34.0	2,214,950	281.6
Others	8,526,210	8,128,186	95.3	10,074,776	357.6
Sub-Total	25,798,960	14,082,332	54.6	29,064,590	206.4
TOTAL REVENUES	34,861,660	23,145,032	66.4	38,127,290	164.7
EXPENDITURES					
Civic	1,858,000	1,168,273	62.9	1,858,000	159.0
L A Personnel	9,847,650	5,582,891	56.7	12,054,170	53.4
L A Operations	4,409,220	3,099,937	70.3	2,980,820	96.2
L A Maintenance	4,510,160	3,479,422	77.1	9,994,009	287.2
TOTAL Recurrent Expenditures	20,625,030	13,330,523	64.6	26,886,999	201.7
RECURRENT SURPLUS/DEFICITS	14,236,630	9,814,509	68.9	11,240,291	114.5
CAPITAL EXPENDITURES	4,692,348	2,400,000	51.1	4,602,833	98.1
LOAN REPAYMENTS	0	0	0.0	48,171	0.0
NET SURPLUS/DEFICITS	9,544,282	5,122,161	53.7	6,589,288	128.6
DEBT RESOLUTION REPAYMENTS	4,370,352	0	0.0	4,459,867	0.0
UNCOMMITTED SURPLUS/DEFICITS	5,173,930	5,122,161	99.0	2,129,421	41.6

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Extension of Open Air Market	0	0.0
260	Extension of Covered Mark	2,400,000	100.0
	All Other Projects	0	0.0
TOTAL		2,400,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
260	Purchase of vehicle	1,800,000	39.1
900	Water project	314,000	6.8
800	Opening of roads	300,000	6.5
	All Other Projects	2,188,833	47.6
TOTAL		4,602,833	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	172.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	54.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	64.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

District: BUNGOMA

(Values in KShs)

Mayor: John P. Kinusia

(Ag) Treasurer: Hudson Siekula Kisaka (Ag) Clerk: Isaac S. Mutoka

No. of Employees: 72

No. of Councillors: 8

Business Permit Schedule: 10

Total Yearly Salaries:

Total Civic Costs:

Business Permit Base Value 500

Average/Employee:

Average/Councillor.

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,961,776	5,290,950	76.00	6,961,776	131.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,961,776	5,290,950	76.0	6,961,776	131.6
Local Revenues					
CILOR	700,000	0	0.0	0	0.0
Property Rates	2,060,000	0	0.0	1,401,200	0.0
Single Business Permit	600,000	567,580	94.6	1,663,600	293.1
Market Fees	3,002,000	1,180,600	39.3	2,652,500	224.7
Others	10,336,300	5,432,932	52.6	9,176,800	274.1
Sub-Total	16,698,300	7,181,112	43.0	14,894,100	207.4
TOTAL REVENUES	23,660,076	12,472,062	52.7	21,855,876	175.2
EXPENDITURES					
Civic	1,758,000			2,134,000	
L A Personnel	12,670,058			7,104,751	
L A Operations	1,713,020			3,590,720	
L A Maintenance	1,235,020			943,900	
TOTAL Recurrent Expenditures	17,376,098			13,773,371	
RECURRENT SURPLUS/DEFICITS	6,283,978			8,082,505	
CAPITAL EXPENDITURES	2,800,000	2,700,000	96.4	2,550,000	94.4
LOAN REPAYMENTS	0		0.0	200,000	
NET SURPLUS/DEFICITS	3,483,978			5,332,505	
DEBT RESOLUTION REPAYMENTS	3,900,001			3,411,776	
UNCOMMITTED SURPLUS/DEFICITS	-416,023			1,920,729	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Road maintenance	300,000	11.1
700	Stadium	400,000	14.8
900	Hand dug wells	600,000	22.2
	All Other Projects	1,400,000	51.9
TOTAL		2,700,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
	Purchase of revenue enhancement vehicle	1,200,000	47.1
	Construction of bridges (culverts)	400,000	15.7
	Opening of access roads	400,000	15.7
	All Other Projects	550,000	21.6
TOTAL		2,550,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	68.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	134.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:		Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	43.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:		Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	96.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:		Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 271 Kipkelion Town Council
Summary Profile Fiscal Year 2001-2002
Province: RIFT VALLEY District: KERICHO
(Values in KShs)

Chairman: John Kiprono Juma (Ag) Treasurer: Kibet Koros (Ag) Clerk: Kibet Koros
No. of Employees: 23 No. of Councillors: 8 Business Permit Schedule: 10
Total Yearly Salaries: 3,258,140 Total Civic Costs: 1,634,688 Business Permit Base Value 500
Average/Employee: 141,658 Average/Councillor: 204,336

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,460,172	3,460,172	100.00	3,460,177	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,460,172	3,460,172	100.0	3,460,177	100.0
Local Revenues					
CILOR	44,000	44,000	100.0	87,000	197.7
Property Rates	1,366,706	868,268	63.5	1,044,065	120.2
Single Business Permit	1,323,480	1,227,135	92.7	1,247,480	101.7
Market Fees	120,000	961,710	801.4	1,170,000	121.7
Others	4,733,114	2,782,408	58.8	2,007,970	199.7
Sub-Total	7,587,300	5,883,521	77.5	5,556,515	94.4
TOTAL REVENUES	11,047,472	9,343,693	84.6	9,016,692	96.5
EXPENDITURES					
Civic	1,457,000	1,634,688	112.2	1,291,000	79.0
L A Personnel	4,041,400	3,258,140	80.6	2,947,615	58.2
L A Operations	1,950,192	3,373,992	173.0	1,897,485	56.2
L A Maintenance	703,000	539,104	76.7	1,057,400	196.1
TOTAL Recurrent Expenditures	8,151,592	8,805,923	108.0	7,193,500	81.7
RECURRENT SURPLUS/DEFICITS	2,895,880	537,770	18.6	1,823,192	339.0
CAPITAL EXPENDITURES	2,174,000	1,842,432	84.7	1,794,136	97.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	721,880	-1,304,662		29,056	
DEBT RESOLUTION REPAYMENTS	675,680	0	0.0	5,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	46,200	-1,304,662		24,056	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Social Hall	368,600	20.0
350	Tractor	416,400	22.6
999	Church	30,000	1.6
	All Other Projects	1,027,432	55.8
TOTAL		1,842,432	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
999	Coffee Factory	3,000,000	37.8
100	Administration Support Service	934,935	11.8
400	Rural Access	600,000	7.6
	All Other Projects	3,409,136	42.9
TOTAL		7,944,071	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	209.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	77.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	108.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	84.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 276 Kipsigis County Council
Province: RIFT VALLEY Summary Profile Fiscal Year 2001-2002

District: KERICHO

(Values in KShs)

Chairman NR		Treasurer (?)Andrew K Langat		Clerk Paul K Soi	
No of Employees.	156	No of Councillors	42	Business Permit Schedule	7
Total Yearly Salaries	18,436,560	Total Civic Costs	7,031,000	Business Permit Base Value	300
Average/Employee	118,183	Average/Councillor	167,405		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,045,265	20,038,265	99.97	20,045,265	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,045,265	20,038,265	100.0	20,045,265	100.0
Local Revenues					
CILOR	2,814,000	1,530,581	54.4	2,814,000	183.9
Property Rates	378,000	2,530,925	669.6	1,336,000	52.8
Single Business Permit	2,800,000	3,657,990	130.6	6,000,000	164.0
Market Fees	3,652,124	2,676,695	73.3	3,200,000	119.6
Others	24,870,900	25,553,803	102.7	22,121,000	138.8
Sub-Total	34,515,024	35,949,994	104.2	35,471,000	98.7
TOTAL REVENUES	54,560,289	55,988,259	102.6	55,516,265	99.2
EXPENDITURES					
Civic	7,573,000	7,031,000	92.8	6,736,000	95.8
L A Personnel	15,646,884	18,436,560	117.8	9,801,687	26.3
L A Operations	9,371,182	7,059,139	75.3	4,850,000	68.7
L A Maintenance	581,000	8,569,569	1,475.0	4,505,000	52.6
TOTAL Recurrent Expenditures	33,172,066	41,096,268	123.9	25,892,687	63.0
RECURRENT SURPLUS/DEFICITS	21,388,223	14,891,991	69.6	29,623,578	198.9
CAPITAL EXPENDITURES	18,000,000	12,530,416	69.6	19,280,000	153.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,388,223	2,361,575	69.7	10,343,578	438.0
DEBT RESOLUTION REPAYMENTS	2,045,265	2,504,230	122.4	3,400,000	135.8
UNCOMMITTED SURPLUS/DEFICITS	1,342,958	-142,655		6,943,578	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
500	Schools	2,863,110	22.8
400	Access Roads	2,642,720	21.1
240	Dispensaries	1,922,330	15.3
	All Other Projects	5,102,256	40.7
TOTAL		12,530,416	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
	Purchase of Tipper Lorry	4,600,000	23.9
	Dispensaries	3,820,000	19.8
	Purchase of Toyota L/Cruizer	2,500,000	13.0
	All Other Projects	8,360,000	43.4
TOTAL		19,280,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	299.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	104.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	123.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	122.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 281 - Kirinyaga County Council

Province: CENTRAL

Summary Profile Fiscal Year 2001-2002

District: KIRINYAGA

(Values in KShs)

Chairman: J G Njoka		Treasurer: Charles Kihuha Kamau		Clerk: Rosylin Wairimu Miano (Mrs)	
No. of Employees: 358		No of Councillors: 26		Business Permit Schedule: 10	
Total Yearly Salaries: 31,972,917		Total Civic Costs: 5 508 862		Business Permit Base Value: 500	
Average/Employee: 89,310		Average/Councillor: 211 879			

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25 736 092	22 647 761	88 00	25,736,092	113 6
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	25 736 092	22 647 761	88 0	25,736,092	113 6
Local Revenues					
CILOR	1 135 240	350 000	30 8	1,135,240	324 4
Property Rates	5 345 780	2 876 440	53 8	5,345,780	185 8
Single Business Permit	26 483 960	20 988 656	79 3	35,002,000	166 8
Market Fees	7 208 020	4 991 735	69 3	10,154,600	203 4
Others	33 866 780	18 097 894	53 4	36,720,280	488 2
Sub-Total	74 039 780	47 304 725	63 9	88,357,900	186 8
TOTAL REVENUES	99 775 872	69 952 486	70 1	114,093,992	163 1
EXPENDITURES					
Civic	6 540 000	5 508 862	84 2	6,866,000	124 6
L A Personnel	30 421 780	31 972 917	105 1	42,157,923	52 6
L A Operations	9 938 320	15 210 269	153 0	16,824,320	110 6
L A Maintenance	13 679 020	4 006 595	29 3	13,394,400	334 3
TOTAL Recurrent Expenditures	60,579 120	56 698 643	93 6	79,242,643	139 8
RECURRENT SURPLUS/DEFICITS	39,196,752	13,253,843	33 8	34,851,349	263.0
CAPITAL EXPENDITURES	18 000 000	22 595 178	125 5	15,115,645	66 9
LOAN REPAYMENTS	50 220	988 925	1,969 2	0	0 0
NET SURPLUS/DEFICITS	21,146,532	-10,330,260		19,735,704	
DEBT RESOLUTION REPAYMENTS	7 736,092	7 157 309	92 5	3,333,396	46 6
UNCOMMITTED SURPLUS/DEFICITS	13,410,440	-17,487,569		16,402,308	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Office canteen	3,095,415	13 7
260	Kagumo market	1,632,250	7.2
260	Wang'uru market	10,266,765	45.4
	All Other Projects	7,600,748	33.6
TOTAL		22,595,178	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
805	Construction of the bridge	2,225,950	14.8
905	Improvement of intake, widening garrison area constructing R	1,800,000	11.9
356	Purchase of a tractor	1,459,695	9.7
	All Other Projects	9,600,000	63.6
TOTAL		15,085,645	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	233.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	93.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	125.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	92.5	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor M Okari		Treasurer J Otenya		Clerk C.Mbindah	
No of Employees	349	No of Councillors	18	Business Permit Schedule	13
Total Yearly Salaries	25,025,161	Total Civic Costs	3,264,145	Business Permit Base Value	850
Average/Employee	71,705	Average/Councillor	181,341		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,949,273	9,949,273	100.00	9,949,273	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,949,273	9,949,273	100.0*	9,949,273	100.0
Local Revenues					
CILOR	4,000,000	1,532,200	38.3	4,000,000	261.1
Property Rates	6,040,000	5,756,179	82.8	7,174,000	143.5
Single Business Permit	6,430,000	5,755,300	89.5	10,100,000	175.5
Market Fees	11,508,000	11,833,650	102.8	18,000,000	152.1
Others	8,809,200	9,212,904	104.6	17,761,458	619.1
Sub-Total	36,787,200	33,334,233	90.6	57,035,458	171.1
TOTAL REVENUES	46,736,473	43,283,506	92.6	66,984,731	154.8
EXPENDITURES					
Civic	3,589,000	3,264,145	90.9	4,681,000	143.4
L A Personnel	30,495,340	25,025,161	82.1	35,602,372	36.6
L A Operations	5,601,100	2,575,915	46.0	9,156,600	355.5
L A Maintenance	904,000	616,722	68.2	8,332,000	1,351.0
TOTAL Recurrent Expenditures	40,589,440	31,481,943	77.6	57,771,972	183.5
RECURRENT SURPLUS/DEFICITS	6,147,033	11,801,563	192.0	9,212,759	78.1
CAPITAL EXPENDITURES	3,700,000	3,200,000	86.5	7,549,042	235.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,447,033	8,601,563	351.5	1,663,717	19.3
DEBT RESOLUTION REPAYMENTS	5,000,000	0	0.0	3,000,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	-2,552,967	8,601,563		-1,336,283	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
200	Renovation of TH phase II	500,000	15.6
350	Purchase of refuse trailer	600,000	18.8
350	Repair of council grader	600,000	18.8
	All Other Projects	1,500,000	46.9
TOTAL		3,200,000	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
900	Preparation of valuation roll	1,500,000	40.5
800	Rehabilitation of Nyambara bus park	1,000,000	27.0
365	Repair of machinery i.e shivel grader & tippers (2 nos)	700,000	18.9
	All Other Projects	500,000	13.5
TOTAL		3,700,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	76.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	124.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	10.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	90.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	77.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	86.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Samuel Odero Anyango		Treasurer Evans Ogalo Ngare		Clerk D O Oloo	
No of Employees 86		No of Councillors 11		Business Permit Schedule 5	
Total Yearly Salaries 9,522,100,		Total Civic Costs 2,114,454		Business Permit Base Value 200	
Average/Employee 110,722		Average/Councillor 192,223			

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,462,532	14,474,598	93.61	15,462,532	106.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,462,532	14,474,598	93.6	15,462,532	106.8
Local Revenues					
CILOR	2,000,000	0	0.0	4,000,000	0.0
Property Rates	1,700,000	0	0.0	2,000,000	0.0
Single Business Permit	2,005,000	819,659	40.9	2,020,000	246.4
Market Fees	2,620,000	1,764,256	67.3	2,160,000	122.4
Others	16,236,900	3,719,601	22.9	4,231,450	387.4
Sub-Total	24,561,900	6,303,516	25.7	14,411,450	228.6
TOTAL REVENUES	40,024,432	20,778,114	51.9	29,873,982	143.8
EXPENDITURES					
Civic	2,956,700	2,114,454	71.5	2,382,000	112.7
L A Personnel	13,230,800	9,522,100	72.0	8,434,466	57.3
L A Operations	5,371,740	3,783,920	70.4	5,460,000	144.3
L A Maintenance	1,147,500	66,310	5.8	2,350,000	3,544.0
TOTAL Recurrent Expenditures	22,706,740	15,486,784	68.2	18,626,466	120.3
RECURRENT SURPLUS/DEFICITS	17,317,692	5,291,330	30.6	11,247,516	212.6
CAPITAL EXPENDITURES	8,200,000	3,965,194	48.4	2,615,712	66.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,117,692	1,326,136	14.5	8,631,804	650.9
DEBT RESOLUTION REPAYMENTS	5,272,532	5,086,416	96.5	7,719,759	151.8
UNCOMMITTED SURPLUS/DEFICITS	3,845,160	-3,760,280		912,045	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
900	Paw Akuche water project	2,831,188	71.4
900	Kombewa water project	711,600	17.9
400	Roads	157,750	4.0
	All Other Projects	264,656	6.7
TOTAL		3,965,194	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
905	Water sanitation (kombewa scheme)	1,355,712	31.4
205	Rehabilitation of council Premises	800,000	18.5
360	Rehabilitation of vehicle(passanger)	400,000	9.3
	All Other Projects	1,760,000	40.8
TOTAL		4,315,712	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	219.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	13.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	25.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	68.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	48.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	96.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 296 Kisumu Municipal Council

Summary Profile Fiscal Year 2001-2002

Province: NYANZA

District: KISUMU

(Values in KShs)

Mayor S A S Ahmed		Treasurer A O Apindi		(Ag) Clerk T Otieno	
No of Employees	2 740	No of Councillors	22	Business Permit Schedule	14
Total Yearly Salaries	129,295,015	Total Civic Costs	15,861,552	Business Permit Base Value	1,000
Average/Employee	47,188	Average/Councillor	720,980		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	57,282,005	57,282,005	100.00	57,282,005	100.0
Road Maintenance Levy Fund (RMLF)	24,838,628	16,367,440	65.9	0	0.0
Sub-Total	82,120,633	73,649,445	89.7	57,282,005	77.8
Local Revenues					
CILOR	10,000,000	11,000,000	110.0	10,000,000	90.9
Property Rates	50,168,106	26,288,537	52.4	43,500,000	165.5
Single Business Permit	42,000,000	37,377,171	89.0	45,300,000	121.2
Market Fees	35,880,000	19,006,779	53.0	32,350,000	170.2
Others	369,948,700	153,012,986	41.4	441,812,740	374.5
Sub-Total	507,996,806	246,685,473	48.6	572,962,740	232.3
TOTAL REVENUES	590,117,439	320,334,918	54.3	630,244,745	196.7
EXPENDITURES					
Civic	9,706,840	15,861,552	163.4	9,725,770	61.3
L A Personnel	226,055,981	129,295,015	57.2	222,411,913	228.5
L A Operations	219,059,221	89,105,443	40.7	295,473,160	331.6
L A Maintenance	32,400,940	28,288,977	87.3	45,268,920	160.0
TOTAL Recurrent Expenditures	487,222,982	262,550,988	53.9	572,879,763	218.2
RECURRENT SURPLUS/DEFICITS	102,894,457	57,783,930	56.2	57,364,982	99.3
CAPITAL EXPENDITURES	51,538,628	8,100,155	15.7	19,218,021	237.3
LOAN REPAYMENTS	3,554,200	0	0.0	0	0.0
NET SURPLUS/DEFICITS	47,801,629	49,683,775	103.9	38,146,961	76.8
DEBT RESOLUTION REPAYMENTS	37,582,005	51,900,469	138.1	38,063,984	73.3
UNCOMMITTED SURPLUS/DEFICITS	10,219,624	-2,216,695		82,977	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Construction of drains & slabs	3,409,550	42.1
350	Acquisition of revenue vehicle	2,109,593	26.0
200	Renovation of town hall	1,497,925	18.5
	All Other Projects	1,083,087	13.4
TOTAL		8,100,155	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
320	Exhauster lorry-Purchase	5,000,000	26.0
905	Sekou Toure road - Laying of sewer pipes	4,500,000	23.4
400	Omolo- Goro bridge construction	3,500,000	18.2
	All Other Projects	6,218,021	32.4
TOTAL		19,218,021	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	41.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	299.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	6.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	48.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	53.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	15.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	138.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 301 Kitale Municipal Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2001-2002

District: TRANS NZOIA

(Values in KShs)

Mayor: J.W Wanyonyi

No. of Employees: 356

Total Yearly Salaries: 29,811,059

Average/Employee: 83,739

Treasurer: Chirchir

No. of Councillors: 16

Total Civic Costs: 2,783,102

Average/Councillor: 173,944

Clerk : A.O.Indakwa

Business Permit Schedule: 12

Business Permit Base Value 700

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,141,840	19,141,840	100.00	19,141,840	100.0
Road Maintenance Levy Fund (RMLF)	7,500,000	0	0.0	0	0.0
Sub-Total	26,641,840	19,141,840	71.8	19,141,840	100.0
Local Revenues					
CILOR	6,237,225	3,000,000	48.1	3,000,000	100.0
Property Rates	13,745,540	8,839,779	64.3	10,570,000	119.6
Single Business Permit	10,357,840	7,576,767	73.2	0	0.0
Market Fees	7,038,860	10,009,930	142.2	0	0.0
Others	31,314,640	16,447,005	52.5	20,108,860	204.8
Sub-Total	68,694,105	45,873,481	66.8	33,678,860	73.4
TOTAL REVENUES	95,335,945	65,015,321	68.2	52,820,700	81.2
EXPENDITURES					
Civic	4,300,600	2,783,102	64.7	5,408,000	194.3
L A Personnel	34,504,340	29,811,059	86.4	35,068,947	64.8
L A Operations	18,892,126	12,090,041	64.0	19,322,799	159.8
L A Maintenance	4,367,660	4,543,654	104.0	2,142,820	47.2
TOTAL Recurrent Expenditures	62,064,726	49,227,856	79.3	61,942,566	125.8
RECURRENT SURPLUS/DEFICITS	33,271,219	15,787,465	47.5	-9,121,866	
CAPITAL EXPENDITURES	5,800,000	1,593,000	27.5	5,764,600	361.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	27,471,219	14,194,465	51.7	-14,886,466	
DEBT RESOLUTION REPAYMENTS	18,959,803	15,892,488	83.8	13,377,240	84.2
UNCOMMITTED SURPLUS/DEFICITS	8,511,416	-1,698,023		-28,263,706	1,664.5

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Relocation w/sale market	250,000	15.7
	Renovation of council houses	100,000	6.3
	Renovation of offices	150,000	9.4
	All Other Projects	1,093,000	68.6
TOTAL		1,593,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
505	School expansion - Kibomet ward	436,372	7.6
900	Water expansion - Hospital ward	436,372	7.6
230	Electricity expansion - Sokoni ward	436,039	7.6
	All Other Projects	4,411,051	77.1
TOTAL		5,719,834	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	101.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	66.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	27.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	83.8	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: J.K. Syengo		Treasurer J Kyambia		Clerk J M Mutie	
No. of Employees	93	No. of Councillors	57	Business Permit Schedule	9
Total Yearly Salaries	6,260,566	Total Civic Costs	11,178,052	Business Permit Base Value	400
Average/Employee	67,318	Average/Councillor	196,106		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,665,398	25,165,398	98.05	25,665,398	102.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,665,398	25,165,398	98.1	25,665,398	102.0
Local Revenues					
CILOR	1,583,063	1,000,000	63.2	1,583,063	158.3
Property Rates	483,760	0	0.0	950,000	0.0
Single Business Permit	13,610,325	10,226,945	75.1	14,747,150	144.2
Market Fees	100,000	3,873,181	3,873.2	0	0.0
Others	16,498,600	6,106,248	37.0	18,184,382	580.8
Sub-Total	32,275,748	21,206,374	65.7	35,464,595	167.2
TOTAL REVENUES	57,941,146	46,371,772	80.0	61,129,993	131.8
EXPENDITURES					
Civic	10,199,120	11,178,052	109.6	7,095,680	63.5
L A Personnel	13,477,118	6,260,566	46.5	11,275,792	154.1
L A Operations	7,769,702	9,300,645	119.7	9,649,943	103.8
L A Maintenance	1,276,284	757,446	59.3	3,809,744	503.0
TOTAL Recurrent Expenditures	32,722,224	27,496,709	84.0	31,831,159	115.8
RECURRENT SURPLUS/DEFICITS	25,218,922	18,875,063	74.8	29,298,834	155.2
CAPITAL EXPENDITURES	0	8,458,256	0.0	12,920,806	113.0
LOAN REPAYMENTS	12,432,140	0	0.0	0	0.0
NET SURPLUS/DEFICITS	12,786,782	7,438,858	58.2	16,378,028	220.2
DEBT RESOLUTION REPAYMENTS	12,733,258	9,282,139	72.9	8,176,501	88.1
UNCOMMITTED SURPLUS/DEFICITS	53,524	-1,843,281		8,201,527	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
999	Educational support	330,888	3.9
400	Grading of roads	2,399,998	28.4
250	Low cost housing scheme	2,937,734	34.7
	All Other Projects	2,789,636	33.0
TOTAL		8,458,256	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
999	Construction of storage building	6,500,000	18.4
999	Bursary to needy children - 25 wards	5,838,774	16.5
905	Support to water scheme - Kyatune	949,229	2.7
	All Other Projects	22,059,835	62.4
TOTAL		35,347,838	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	40.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	65.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	72.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

L A CODE: 311 Kitul Municipal Council
Summary Profile Fiscal Year 2001-2002

District: KITUI

(Values in KShs)

Mayor J W Kaango		(Ag) Treasurer A M Musyoka		Clerk P K Malombe	
No of Employees	107	No of Councillors	21	Business Permit Schedule	6
Total Yearly Salaries	9 582,291	Total Civic Costs	4,961 432	Business Permit Base Value	250
Average/Employee	89,554	Average/Councillor	236 259		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (L ATF)	9,892,006	9,420,944	95 24	9,892,006	105 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	9,892,006	9,420,944	95 2	9,892,006	105 0
Local Revenues					
CILOR	1,500,000	800,000	53 3	1,500,000	187 5
Property Rates	2,800,000	1,888,727	67 5	3,550,000	188 0
Single Business Permit	8,000,000	5,276,149	66 0	9,977,500	189 1
Market Fees	4,414 080	3,745,685	84 9	5 338,480	142 5
Others	7,366,800	10,459,777	142 0	10,702,400	297 0
Sub-Total	24,080,880	22,170,339	92 1	31,068,380	140 1
TOTAL REVENUES	33,972,886	31,591,283	93 0	40,960,386	129 7
EXPENDITURES					
Civic	3,664,000	4,961,432	135 4	5,164,000	104 1
L A Personnel	11,794,680	9,582,291	81 2	14,888,785	77 9
L A Operations	5,849 000	7,270,417	124 3	7,464,000	102 7
L A Maintenance	1,800 000	1,884 996	104 7	2,900,000	153 8
TOTAL Recurrent Expenditures	23,107,680	23,699,136	102 6	30,416,785	128 3
RECURRENT SURPLUS/DEFICITS	10,865,206	7,892,147	72 6	10,543,601	133 6
CAPITAL EXPENDITURES	4,800 000	3 132,731	65 3	5,200,000	166 0
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	6,065,206	4,759,416	78 5	5,343,601	112 3
DEBT RESOLUTION REPAYMENTS	5,092,006	0	0 0	4,692,006	0 0
UNCOMMITTED SURPLUS/DEFICITS	973,200	4,759,416	489.0	651,595	13 7

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of vehicle	1 050,000	33 5
100	Accountancy/conservancy	1,650,000	52 7
400	Roads repairs	432,731	13 8
	All Other Projects	0	0.0
TOTAL		3,132,731	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
100	Valuation roll	1,500,000	28 8
300	Computerization	1,500,000	28 8
260	Opening up new markets	1,000,000	19 2
	All Other Projects	1,200,000	23 1
TOTAL		5,200,000	100 0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

L ATF Personnel Ratio	53 0	Total Planned Personnel Expenditures compared to Total Expenditures
L ATF Capital Ratio	161 7	Total Planned Capital Projects compared to L ATF Service Delivery Amount
Civic Ratio	70 9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	92 1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	102 6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	65 3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

Chairman K C Chebet (Ag) Treasurer David Kipngetch Tuwei (Ag) Clerk K Cheburet
No of Employees 48 No of Councillors 45 Business Permit Schedule 6
Total Yearly Salaries 5,849,593 Total Civic Costs 3,151,102 Business Permit Base Value 250
Average/Employee 121,867 Average/Councillor 70,024

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,726,920	7,501,358	97.08	7,726,920	103.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,726,920	7,501,358	97.1	7,726,920	103.0
Local Revenues					
CILOR	3,000,000	400,000	13.3	3,073,340	768.3
Property Rates	0	0	0.0	0	0.0
Single Business Permit	434,400	2,357,182	542.6	2,030,190	86.1
Market Fees	200,000	5,713,582	2,856.8	726,500	12.7
Others	22,077,820	1,272,751	5.8	9,359,100	1,193.4
Sub-Total	25,712,220	9,743,515	37.9	15,189,130	155.9
TOTAL REVENUES	33,439,140	17,244,873	51.6	22,916,050	132.9
EXPENDITURES					
Civic	5,626,700	3,151,102	56.0	5,586,684	177.3
L A Personnel	6,465,460	5,849,593	90.5	7,142,906	31.0
L A Operations	1,739,800	1,701,448	97.8	1,815,080	106.7
L A Maintenance	483,800	542,040	112.0	482,680	89.0
TOTAL Recurrent Expenditures	14,315,760	11,244,182	78.5	15,027,350	133.6
RECURRENT SURPLUS/DEFICITS	19,123,380	6,000,691	31.4	7,888,700	131.5
CAPITAL EXPENDITURES	5,440,000	2,653,511	48.8	4,050,000	152.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	13,683,380	3,347,180	24.5	3,838,700	114.7
DEBT RESOLUTION REPAYMENTS	1,963,000	0	0.0	2,417,084	0.0
UNCOMMITTED SURPLUS/DEFICITS	11,720,380	3,347,180	28.6	1,421,616	42.5

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Muserechi kangacho road	30,200	1.1
240	Kiptuno dispensary	79,780	3.0
240	Tugumoi dispensary	206,520	7.8
	All Other Projects	2,337,011	88.1
TOTAL		2,653,511	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
200	Construction of Council Hall	1,000,000	24.7
260	Purchase of Office Furniture	200,000	4.9
999	Expenses for Staff Training & Seminars	150,000	3.7
	All Other Projects	2,700,000	66.7
TOTAL		4,050,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	60.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	234.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	28.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	37.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	78.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	48.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 321 Kwale County Council

Province: COAST

Summary Profile Fiscal Year 2001-2002

District: KWALE

(Values in KShs)

Chairman: Mwinyi. S. Ulendi

Treasurer: P.K. Mwanzia

Clerk : Mishi M Matsahu

No. of Employees: 200

No. of Councillors: 36

Business Permit Schedule: 8

Total Yearly Salaries: 16,483,679

Total Civic Costs: 7,377,463

Business Permit Base Value 350

Average/Employee: 82,418

Average/Councillor: 204,930

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	29,591,513	29,771,513	100.61	29,771,513	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	29,591,513	29,771,513	100.6	29,771,513	100.0
Local Revenues					
CILOR	0	400,000	0.0	7,430,000	1,857.5
Property Rates	7,074,000	377,991	5.3	87,785,880	23,224.3
Single Business Permit	16,270,000	10,167,313	62.5	17,084,000	168.0
Market Fees	2,872,000	1,870,218	65.1	3,015,600	161.2
Others	19,621,800	7,759,791	39.5	20,844,300	1,754.7
Sub-Total	45,837,800	20,575,313	44.9	136,159,780	661.8
TOTAL REVENUES	75,429,313	50,346,826	66.7	165,931,293	329.6
EXPENDITURES					
Civic	6,964,000	7,377,463	105.9	6,996,000	94.8
L A Personnel	19,988,840	16,483,679	82.5	31,279,717	51.6
L A Operations	10,864,000	5,267,304	48.5	8,509,900	161.6
L A Maintenance	4,180,000	646,493	15.5	9,381,500	1,451.1
TOTAL Recurrent Expenditures	41,996,840	29,774,939	70.9	56,167,117	188.6
RECURRENT SURPLUS/DEFICITS	33,432,473	20,571,886	61.5	109,764,176	533.6
CAPITAL EXPENDITURES	1,782,908	13,052,708	732.1	17,862,908	136.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	31,649,565	7,519,178	23.8	91,901,268	1,222.2
DEBT RESOLUTION REPAYMENTS	11,908,605	8,639,657	72.5	11,908,605	137.8
UNCOMMITTED SURPLUS/DEFICITS	19,740,960	-1,120,478		79,992,663	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Construction of Mvinden retail market	6,893,341	52.8
	construction of tiwi and macknon road markets	131,000	1.0
260	Rehabilitation of auction ring	249,200	1.9
	All Other Projects	5,779,167	44.3
TOTAL		13,052,708	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
260	Construction of a retail market - Diani	6,000,000	35.6
365	Purchase of double cabin	2,400,000	14.2
105	Updating of accounts & valuation roll	2,000,000	11.9
	All Other Projects	6,462,908	38.3
TOTAL		16,862,908	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	20.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	44.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	70.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	732.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	72.5	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Iddi A M Ganguma	(Ag) Treasurer: Kassim Mbwana Chimwe	(Ag) Clerk : Moses K. Jefwah
No of Employees 39	No of Councillors 8	Business Permit Schedule. 8
Total Yearly Salaries 2,007,259	Total Civic Costs 783,807	Business Permit Base Value 350
Average/Employee 51,468	Average/Councillor 97,976	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,956,370	2,956,370	100.00	2,956,370	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,956,370	2,956,370	100.0	2,956,370	100.0
Local Revenues					
CILOR	1,430,000	1,000,000	69.9	1,250,000	125.0
Property Rates	400,000	367,742	91.9	100,000	27.2
Single Business Permit	560,400	633,645	113.1	679,090	107.2
Market Fees	195,700	267,659	136.8	216,550	80.9
Others	3,076,800	982,879	31.9	4,367,690	672.9
Sub-Total	5,662,900	3,251,925	57.4	6,613,330	203.4
TOTAL REVENUES	8,619,270	6,208,295	72.0	9,569,700	154.1
EXPENDITURES					
Civic	1,494,700	783,807	52.4	1,223,160	156.1
L A Personnel	2,737,260	2,007,259	73.3	3,110,091	81.1
L A Operations	914,200	696,605	76.2	1,628,315	233.8
L A Maintenance	150,000	87,415	58.3	341,470	390.6
TOTAL Recurrent Expenditures	5,296,160	3,575,086	67.5	6,303,036	176.3
RECURRENT SURPLUS/DEFICITS	3,323,110	2,633,209	79.2	3,266,664	124.1
CAPITAL EXPENDITURES	886,911	318,302	35.9	886,911	278.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,436,199	2,314,907	95.0	2,379,753	102.8
DEBT RESOLUTION REPAYMENTS	2,069,459	0	0.0	2,069,459	0.0
UNCOMMITTED SURPLUS/DEFICITS	366,740	2,314,907	631.2	310,294	13.4

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Kwale new market	318,302	100.0
	All Other Projects	0	0.0
TOTAL		318,302	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
900	water tank-at Mwangoni, Vuga, Mwamgunga & Mazulume wa	300,000	33.8
900	Water tank-at Golini, Vyogwani ward	300,000	33.8
999	Water tank (Ziwani ward)	286,911	32.3
	All Other Projects	0	0.0
TOTAL		886,911	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	100.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	57.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	67.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	35.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Kinyua Kiguoya		Treasurer S Mwangi		Clerk S Mbondo	
No of Employees	168	No of Councillors	33	Business Permit Schedule	11
Total Yearly Salaries	13,886,263	Total Civic Costs	7 032.000	Business Permit Base Value	600
Average/Employee	82,656	Average/Councillor	213 091		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14 802 162	14 802 162	100 00	14 802 162	100 0
Road Maintenance Levy Fund (RMLF)	0	1 338 000	0 0	0	0 0
Sub-Total	14 802 162	16 140 162	109 0	14 802 162	91 7
Local Revenues					
CILOR	12 000 000	2 000 000	16 7	12 000 000	600 0
Property Rates	1 700 000	2 218 750	80 5	5 400 000	394 5
Single Business Permit	2 610 000	3 516 000	134 7	5 520 000	157 0
Market Fees	470 000	737 000	156 8	1 115 000	151 3
Others	14 758 000	8 276 000	56 1	10 261 800	414 4
Sub-Total	31 538 000	15 897 750	50 4	34 296 800	215 7
TOTAL REVENUES	46 340 162	32 037 912	69 1	49 098 962	153 3
EXPENDITURES					
Civic	7 080 000	7 032 000	99 3	7 484 000	106 4
L A Personnel	14 223 000	13 886 263	97 6	17 896 090	55 5
L A Operations	9 063 000	9 388 800	103 6	7 710 873	82 1
L A Maintenance	843 000	1 076 000	127 6	5 029 936	467 5
TOTAL Recurrent Expenditures	31 209 000	31 383 063	100 6	38 120 899	121 5
RECURRENT SURPLUS/DEFICITS	15 131 162	654 849	4 3	10 978 063	1 676 4
CAPITAL EXPENDITURES	5 711 092	4 520 631	79 2	8 404 567	185 9
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	9 420 070	-3 865 782		2 573 496	
DEBT RESOLUTION REPAYMENTS	9 091 070	7 384 761	81 2	2 019 827	27 4
UNCOMMITTED SURPLUS/DEFICITS	329 000	-11 250 543		553 669	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	auction rings	500,000	11.1
200	Office refurbishment	415,631	9.2
700	Sports Equipment	250,000	5.5
	All Other Projects	3,355,000	74.2
TOTAL		4,520,631	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
805	Grading of roads all wards	1,000,000	22.1
900	Provisions of Bursaries all wards	655,000	14.5
205	Rehabilitation of Social wards	600,000	13.3
	All Other Projects	2,265,631	50.1
TOTAL		4,520,631	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	50.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	128.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Latf Ratio	22.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Latf Revenue Performance Ratio	50.4	Total Local Revenues compared to Planned Local Revenues
Latf Recurrent Expenditure Performance Ratio	100.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Latf Capital Expenditure Performance Ratio	79.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Latf Debt Resolution Performance Ratio	81.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: COAST

Surrounding Province: ELIMBABA

District: LAMU

(Values in KShs)

Chairman NR		Treasurer Hamid Mohamed Zubair		Clerk Ahmed M. Hemed	
No. of Employees	71	No. of Councillors	30	Business Permit Schedule	7
Total Yearly Salaries.	5,007,300	Total Civic Costs	1,669,817	Business Permit Base Value	300
Average/Employee.	70,525	Average/Councillor	55,661		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,800,522	5,852,302	100.89	5,800,522	99.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,800,522	5,852,302	100.9	5,800,522	99.1
Local Revenues					
CILOR	51,780	140,000	270.4	51,800	37.0
Property Rates	730,000	632,933	86.7	730,000	115.3
Single Business Permit	3,000,000	1,809,450	60.3	3,150,000	174.1
Market Fees	2,144,000	842,005	39.3	2,064,000	245.1
Others	7,494,600	4,619,155	61.6	6,817,600	277.4
Sub-Total	13,420,380	8,043,543	59.9	12,813,400	159.3
TOTAL REVENUES	19,220,902	13,895,845	72.3	18,613,922	134.0
EXPENDITURES					
Civic	2,942,920	1,669,817	56.7	2,935,920	175.8
L A Personnel	7,918,960	5,007,300	63.2	7,519,149	74.2
L A Operations	2,504,600	1,767,398	70.6	3,715,250	210.2
L A Maintenance	724,000	450,755	62.3	600,000	133.1
TOTAL Recurrent Expenditures	14,090,480	8,895,269	63.1	14,770,319	166.0
RECURRENT SURPLUS/DEFICITS	5,130,422	5,000,576	97.5	3,843,603	76.9
CAPITAL EXPENDITURES	2,069,343	793,140	38.3	1,750,000	220.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,061,079	4,207,436	137.4	2,093,603	49.8
DEBT RESOLUTION REPAYMENTS	3,031,179	0	0.0	2,980,872	0.0
UNCOMMITTED SURPLUS/DEFICITS	29,900	4,207,436	14,071.7	-887,269	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
260	Mokowe stock auction Yard	434,040	54.7
900	Mokowe public Toilet	82,000	10.3
900	Hongwe public toilet	81,000	10.2
	All Other Projects	196,100	24.7
TOTAL		793,140	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
900	Construction of manda Water catchment	700,000	40.0
500	Construction of boni Nursery school	400,000	22.9
905	Rehabilitation of Mwambore Water catchment	300,000	17.1
	All Other Projects	350,000	20.0
TOTAL		1,750,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	66.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	118.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	18.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	59.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	63.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	38.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

LA CODE: 341 Limuru Municipal Council
Province: CENTRAL Summary Profile Fiscal Year 2001-2002 District: KIAMBU
 (Values in KShs)

Mayor: Ibrahim N. Kago
 No of Employees 147
 Total Yearly Salaries 9,372,032
 Average/Employee 63,755

Treasurer Joseph Kuria Kiruthi
 No of Councillors 8
 Total Civic Costs 1,831,240
 Average/Councillor 228,905

Clerk Sammy Karanja Njuguna
 Business Permit Schedule 8
 Business Permit Base Value 350

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,742,364	6,742,364	100 00	6,742,364	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	20,000	0 0
Sub-Total	6,742,364	6,742,364	100 0	6,762,364	100 3
Local Revenues					
CILOR	500,000	0	0 0	500,000	0 0
Property Rates	3,980,000	403,065	8 9	4,000,000	1,132 9
Single Business Permit	7,400,000	7,539,556	101 9	8,000,000	106 1
Market Fees	3,010,000	2,559,837	85 0	3,250,000	127 0
Others	11,681,600	8,834,608	75 6	19,126,860	394 8
Sub-Total	26,571,600	19,287,066	72 6	34,876,860	180 8
TOTAL REVENUES	33,313,964	26,029,430	78 1	41,639,224	160 0
EXPENDITURES					
Civic	1,748,000	1,831,240	104 8	1,912,000	104 4
L A Personnel	13,853,100	9,372,032	67 7	18,523,047	86 9
L A Operations	6,848,900	5,481,632	80 0	8,140,100	148 5
L A Maintenance	1,252,720	425,260	33 9	2,851,800	670 6
TOTAL Recurrent Expenditures	23,702,720	17,110,164	72 2	31,426,947	183 7
RECURRENT SURPLUS/DEFICITS	9,611,244	8,919,266	92.8	10,212,277	114.5
CAPITAL EXPENDITURES	2,520,000	2,520,000	100 0	3,000,000	119.0
LOAN REPAYMENTS	13,263	0	0 0	13,263	0 0
NET SURPLUS/DEFICITS	7,077,981	6,399,266	90.4	7,199,014	112.5
DEBT RESOLUTION REPAYMENTS	3,537,084	0	0.0	3,491,268	0 0
UNCOMMITTED SURPLUS/DEFICITS	3,540,897	6,399,266	180.7	3,707,746	57.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
900	Birioni water supply	950,000	37.7
300	Computerisation of office	500,000	19.8
260	Improvement of kamirithu mkt	570,000	22.6
	All Other Projects	500,000	19.8
TOTAL		2,520,000	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
99	Construction of police station	0	0.0
905	Rehabilitation of a Bore Hole -Kamirithu	0	0.0
905	Roromo community Bore hole	0	0.0
	All Other Projects	0	0.0
TOTAL		0	0.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	145.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	72.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	72.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Chairman Jane Rutto		(Ag) Treasurer Joel Kiplangat Siele		(Ag) Clerk David Kipkoech A. Soi	
No of Employees	26	No of Councillors	12	Business Permit Schedule	7
Total Yearly Salaries	2,214,540	Total Civic Costs	1,641,928	Business Permit Base Value	300
Average/Employee	85,175	Average/Councillor	136,827		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,160,868	4,160,868	100.00	4,160,868	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,160,868	4,160,868	100.0	4,160,868	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	170,000	127,466	75.0	210,000	164.7
Single Business Permit	1,350,000	1,782,500	132.0	1,500,000	84.2
Market Fees	1,450,000	866,080	59.7	1,800,000	207.8
Others	4,100,000	4,448,475	108.5	6,385,000	222.4
Sub-Total	7,070,000	7,224,521	102.2	9,895,000	137.0
TOTAL REVENUES	11,230,868	11,385,389	101.4	14,055,868	123.5
EXPENDITURES					
Civic	1,859,600	1,641,928	88.3	1,952,200	118.9
L A Personnel	3,138,340	2,214,540	70.6	3,600,867	62.5
L A Operations	1,037,800	1,655,130	159.5	1,383,200	83.6
L A Maintenance	1,663,000	825,960	49.7	2,161,000	261.6
TOTAL Recurrent Expenditures	7,698,740	6,337,558	82.3	9,097,267	143.5
RECURRENT SURPLUS/DEFICITS	3,532,128	5,047,831	142.9	4,958,601	98.2
CAPITAL EXPENDITURES	2,896,521	2,796,522	96.5	3,446,000	123.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	635,607	2,251,309	354.2	1,512,601	67.2
DEBT RESOLUTION REPAYMENTS	500,000	0	0.0	258,713	0.0
UNCOMMITTED SURPLUS/DEFICITS	135,607	2,251,309	1,660.2	1,253,888	55.7

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
500	Kiptewit Sec school	138,696	5.0
240	Cheplangit Dispensary	138,695	5.0
500	Mombwo Sec school	138,696	5.0
	All Other Projects	2,380,435	85.1
TOTAL		2,796,522	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
260	Purchase of land for market site	1,100,000	31.9
200	Phase 2 of office construction	300,000	8.7
100	Preparation of valuation roll	300,000	8.7
	All Other Projects	1,746,000	50.7
TOTAL		3,446,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	232.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	102.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	82.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	96.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

District: TURKANA

(Values in KShs)

Mayor: John Naitakari Echwa

(Ag) Treasurer

(Ag) Clerk Emmanuel Dida

No of Employees: 36

No of Councillors 7

Business Permit Schedule 10

Total Yearly Salaries

Total Civic Costs

Business Permit Base Value 500

Average/Employee

Average/Councillor

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,420,557			6,420,557	
Road Maintenance Levy Fund (RMLF)	0		0 0	0	
Sub-Total	6,420,557			6,420,557	
Local Revenues					
CILOR	0		0 0	0	
Property Rates	0		0 0	0	
Single Business Permit	2,795,000			2,414,000	
Market Fees	790,000			0	
Others	2,613,520			5,356,840	
Sub-Total	6,198,520			7,770,840	
TOTAL REVENUES	12,619,077			14,191,397	
EXPENDITURES					
Civic	1,008,015			1,135,280	
L A Personnel	4,590,193			5,159,718	
L A Operations	1,083,000			2,170,000	
L A Maintenance	140,500			216,000	
TOTAL Recurrent Expenditures	6,821,708			8,680,998	
RECURRENT SURPLUS/DEFICITS	5,797,369			5,510,399	
CAPITAL EXPENDITURES	2,643,557	9,060,173	342 7	4,860,173	
LOAN REPAYMENTS	0		0 0	0	
NET SURPLUS/DEFICITS	3,153,812			650,226	
DEBT RESOLUTION REPAYMENTS	3,087,000			980,384	
UNCOMMITTED SURPLUS/DEFICITS	66,812			-330,158	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Bursary fund	200,000	2.2
	Construction of slaughter slabs	3,000,000	33.1
	Bus park construction	260,173	2.9
	All Other Projects	5,600,000	61.8
TOTAL		9,060,173	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
500	Construction of 4 nursery schools and kitchens	2,800,000	47.5
600	Construction of slaughter slabs	1,500,000	25.4
800	Bus park construction	1,000,000	16.9
	All Other Projects	600,000	10.2
TOTAL		5,900,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:

57 7

Total Planned Personnel Expenditures compared to Total Expenditures

LATF Capital Ratio:

205 9

Total Planned Capital Projects compared to LATF Service Delivery Amount

Civic Ratio:

Total Actual Civic Expenditures compared to Total Recurrent Expenditures

Local Revenue Performance Ratio:

Total Local Revenues compared to Planned Local Revenues

Recurrent Expenditure Performance Ratio:

Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures

Capital Expenditure Performance Ratio:

Total Actual Capital Expenditures compared to Planned Capital Expenditures

Debt Resolution Performance Ratio:

Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 356 Londiani Town Council
Province: RIFT VALLEY Summary Profile Fiscal Year 2001 - 2002 District: KERICHO
 (Values in KShs)

Chairman J Chepkwony		Treasurer Reuben K Langat		Clerk J M K Langat	
No of Employees 38		No of Councillors 9		Business Permit Schedule 7	
Total Yearly Salaries 2 806 406		Total Civic Costs 1,428,741		Business Permit Base Value 300	
Average/Employee 73 853		Average/Councillor 158,749			

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,227,242	4,227,242	100 00	4,227,242	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	4,227,242	4,227,242	100 0	4,227,242	100.0
Local Revenues					
CILOR	800,000	350,000	43 8	800,000	228.6
Property Rates	2,338,820	230,876	9 8	1,232,640	538.3
Single Business Permit	1,205,200	772,345	64 1	902,100	116.8
Market Fees	422,000	146,470	34 7	454,000	310.0
Others	2,848,640	1,246,195	43 7	10,136,600	1,085.3
Sub-Total	7,614,660	2,743,996	36 0	13,525,340	492.9
TOTAL REVENUES	11,841,902	6,971,238	58 9	17,752,582	254.7
EXPENDITURES					
Civic	1,202,000	1,428,741	118 9	1,741,000	121.9
L A Personnel	3,959,360	2,806,406	70 9	3,707,141	52.1
L A Operations	1,435,500	1,112,007	77 5	1,461,000	131 4
L A Maintenance	1,002,800	517,520	51 6	1,226,955	237.1
TOTAL Recurrent Expenditures	7,599,660	5,864,674	77 2	8,136,096	138.7
RECURRENT SURPLUS/DEFICITS	4,242,242	1,106,564	26.1	9,616,486	869.0
CAPITAL EXPENDITURES	2,536,345	1,385,425	54 6	1,294,632	93.4
LOAN REPAYMENTS	0	79,809	0 0	912,385	1,143.2
NET SURPLUS/DEFICITS	1,705,897	-358,670		7,409,469	
DEBT RESOLUTION REPAYMENTS	1,690,897	78,201	4 6	2,020,225	2,583.4
UNCOMMITTED SURPLUS/DEFICITS	15,000	-436,871		5,389,244	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of car	365,000	26.3
400	Improvement of drainage	200,000	14.4
300	Purchase of Computer	92,000	6.6
	All Other Projects	728,425	52.6
TOTAL		1,385,425	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Grading and murraming of Londiani bus terminus	300,000	23.2
999	Jua kali multi purpose	208,000	16.1
999	Londiani disabled group	150,000	11.6
	All Other Projects	636,632	49.2
TOTAL		1,294,632	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	36.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	54.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	4.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 361 Luanda Town Council
Province: WESTERN
Summary Profile Fiscal Year 2001-2002
District: VIHIGA

(Values in KShs)

Chairman: Charles Amimo	Treasurer: Elisha Richard Otieno	Clerk : JOE Ondundah
No. of Employees: 49	No. of Councillors: 9	Business Permit Schedule: 9
Total Yearly Salaries: 2,705,730	Total Civic Costs: 925,524	Business Permit Base Value 400
Average/Employee: 55,219	Average/Councillor: 102,836	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,670,190	5,670,190	100.00	5,670,190	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,670,190	5,670,190	100.0	5,670,190	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	320,000	54,606	17.1	5,000,000	9,156.5
Single Business Permit	2,000,000	1,546,370	77.3	2,100,000	135.8
Market Fees	3,810,000	3,402,725	89.3	4,000,000	117.6
Others	1,954,000	623,488	31.9	4,273,000	2,465.6
Sub-Total	8,084,000	5,627,189	69.6	15,373,000	273.2
TOTAL REVENUES	13,754,190	11,297,379	82.1	21,043,190	186.3
EXPENDITURES					
Civic	966,600	925,524	95.8	1,932,200	208.8
L A Personnel	3,957,536	2,705,730	68.4	4,324,098	208.5
L A Operations	2,521,200	1,963,740	77.9	5,641,200	287.3
L A Maintenance	507,000	219,335	43.3	395,000	180.1
TOTAL Recurrent Expenditures	7,952,336	5,814,329	73.1	12,292,498	211.4
RECURRENT SURPLUS/DEFICITS	5,801,854	5,483,050	94.5	8,750,692	159.6
CAPITAL EXPENDITURES	4,800,190	2,426,559	50.6	5,650,000	232.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,001,664	3,056,490	305.1	3,100,692	101.4
DEBT RESOLUTION REPAYMENTS	450,000	0	0.0	210,624	0.0
UNCOMMITTED SURPLUS/DEFICITS	551,664	3,056,490	554.0	2,890,068	94.6

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
900	Const of spring Wells	130,660	5.4
400	Const of bridges	1,451,070	59.8
350	Repairs of truck KAB 328Q	84,600	3.5
	All Other Projects	760,229	31.3
TOTAL		2,426,559	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
500	Construction of town hall - headquarters	2,100,000	37.2
400	Rural access roads - Wemilabi	540,000	9.6
500	Upgrading 2 sec. Schools - Mwibona	540,000	9.6
	All Other Projects	2,470,000	43.7
TOTAL		5,650,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	36.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	282.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	69.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	73.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

District: LUGARI

(Values in KShs)

Chairman: Julius Odero (Ag) Treasurer: Simon Simiyu Wetundu (Ag) Clerk: P. Kamwesar
 No. of Employees 70 No. of Councillors 6 Business Permit Schedule 7
 Total Yearly Salaries: 4,641,275 Total Civic Costs: 2,264,017 Business Permit Base Value 300
 Average/Employee 66,304 Average/Councillor: 377,336

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,283,743	12,095,000	84.68	14,283,743	118.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	14,283,743	12,095,000	84.7	14,283,743	118.1
Local Revenues					
CILOR	2,000,000	0	0.0	8,500,000	0.0
Property Rates	750,000	0	0.0	760,000	0.0
Single Business Permit	4,500,000	2,612,500	58.1	4,500,000	172.2
Market Fees	6,723,400	1,107,878	16.5	5,923,400	534.7
Others	3,899,200	4,366,813	112.0	7,210,400	615.9
Sub-Total	17,872,600	8,087,191	45.2	26,893,800	332.5
TOTAL REVENUES	32,156,343	20,182,191	62.8	41,177,543	204.0
EXPENDITURES					
Civic	2,673,000	2,264,017	84.7	3,604,000	159.2
L A Personnel	9,479,752	4,641,275	49.0	9,025,360	277.8
L A Operations	6,345,323	5,372,653	84.7	12,895,290	240.0
L A Maintenance	684,400	106,924	15.6	1,680,000	1,571.2
TOTAL Recurrent Expenditures	19,182,475	12,384,869	64.6	27,204,650	219.7
RECURRENT SURPLUS/DEFICITS	12,973,868	7,797,322	60.1	13,972,893	179.2
CAPITAL EXPENDITURES	9,596,000	5,189,503	54.1	9,184,000	177.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,377,868	2,607,819	77.2	4,788,893	183.6
DEBT RESOLUTION REPAYMENTS	1,500,000	3,038,146	202.5	3,000,000	98.7
UNCOMMITTED SURPLUS/DEFICITS	1,877,868	-430,327		1,788,893	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
999	Land purchase	1,939,000	37.4
400	Construction of bridges	2,385,453	46.0
240	Construction of mahanga dispensary	310,000	6.0
	All Other Projects	555,050	10.7
TOTAL		5,189,503	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
240	Construction of Health centres	3,234,000	35.2
900	Construction of springs/wells (water)	2,784,000	30.3
400	Construction of roads	2,166,000	23.6
	All Other Projects	1,000,000	10.9
TOTAL		9,184,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	223.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	45.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	64.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	54.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	202.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 371 Machakos Municipal Council
Province: EASTERN
Summary Profile Fiscal Year 2001-2002
District: MACHAKOS

(Values in KShs)

Mayor: R. Muange	Treasurer: Timothy K. Kamili	Clerk : Onesmus M. Mutua
No. of Employees: 258	No. of Councillors: 18	Business Permit Schedule: 12
Total Yearly Salaries: 19,123,339	Total Civic Costs: 5,527,673	Business Permit Base Value 700
Average/Employee: 74,121	Average/Councillor: 307,093	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	32,004,044	31,997,043	99.98	32,004,044	100.0
Road Maintenance Levy Fund (RMLF)	15,185,659	0	0.0	0	0.0
Sub-Total	47,189,703	31,997,043	67.8	32,004,044	100.0
Local Revenues					
CILOR	882,100	1,000,000	113.4	882,100	88.2
Property Rates	10,260,207	2,776,753	16.2	12,043,217	724.6
Single Business Permit	8,584,800	9,212,453	107.3	9,620,000	104.4
Market Fees	12,074,455	6,067,300	50.2	16,573,099	273.2
Others	39,322,070	33,729,662	85.8	27,701,873	198.1
Sub-Total	71,123,632	51,671,542	72.7	66,820,289	129.3
TOTAL REVENUES	118,313,335	83,668,585	70.7	98,824,333	118.1
EXPENDITURES					
Civic	4,771,420	5,527,673	115.8	5,975,810	108.1
L A Personnel	30,394,090	19,123,339	62.9	43,810,306	134.6
L A Operations	19,131,966	18,648,226	97.5	25,737,187	138.0
L A Maintenance	6,758,760	6,155,307	91.1	6,480,436	105.3
TOTAL Recurrent Expenditures	61,056,236	49,454,545	81.0	82,003,739	165.8
RECURRENT SURPLUS/DEFICITS	57,257,099	34,214,040	59.8	16,820,594	49.2
CAPITAL EXPENDITURES	22,752,427	20,262,885	89.1	21,825,244	107.7
LOAN REPAYMENTS	1,118,660	0	0.0	1,105,080	0.0
NET SURPLUS/DEFICITS	33,386,012	13,951,195	41.8	-6,109,730	
DEBT RESOLUTION REPAYMENTS	6,822,306	3,154,575	46.2	5,701,229	180.7
UNCOMMITTED SURPLUS/DEFICITS	26,563,706	10,796,620	40.6	-11,810,959	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Mitumba market	6,182,006	30.5
260	Mituini market	97,415	0.5
999	Purchase of land kimutwa	100,000	0.5
	All Other Projects	13,883,464	68.5
TOTAL		20,262,885	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of roads equipment(vibrating roller)- old town hall	2,000,000	9.2
405	Improvement of storm water drainage - Majengo	1,325,000	6.1
400	Gravelling of selected road - Stadium	1,000,000	4.6
	All Other Projects	17,500,244	80.2
TOTAL		21,825,244	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	237.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	72.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	89.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	46.2	Total Actual Resolution Payments compared to Planned Resolution Payment's

Province: EASTERN

District: MAKUENI

(Values in KShs)

Chairman J Kilonzo		Treasurer: Peter L. Muatha Mbuuko	Clerk : C.C.M Syanda
No of Employees: 197		No of Councillors: 74	Business Permit Schedule: 6
Total Yearly Salaries 15,118,992		Total Civic Costs 9,568,174	Business Permit Base Value 250
Average/Employee: 76,746		Average/Councillor: 129,300	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	40,051,528	40,051,528	100.00	40,051,528	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	40,051,528	40,051,528	100.0	40,051,528	100.0
Local Revenues					
CILOR	1,800,000	407,323	22.6	0	0.0
Property Rates	2,220,000	173,086	7.7	2,220,000	1,297.2
Single Business Permit	19,952,100	11,385,082	57.1	26,857,665	235.9
Market Fees	11,796,304	6,732,276	57.1	12,975,934	192.7
Others	24,231,864	11,458,864	47.3	25,753,414	591.7
Sub-Total	60,000,268	30,154,684	50.3	67,807,013	224.9
TOTAL REVENUES	100,051,796	70,206,212	70.2	107,858,541	153.6
EXPENDITURES					
Civic	14,524,000	9,568,174	65.9	12,784,000	133.6
L A Personnel	30,989,544	15,118,992	48.8	16,493,305	85.8
L A Operations	19,358,000	16,179,083	83.6	12,976,828	80.2
L A Maintenance	4,914,000	1,347,981	27.4	6,371,353	472.7
TOTAL Recurrent Expenditures	69,785,544	42,214,230	60.5	48,625,486	115.2
RECURRENT SURPLUS/DEFICITS	30,266,252	27,991,982	92.5	59,233,055	211.6
CAPITAL EXPENDITURES	23,820,000	26,902,122	112.9	14,550,000	54.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,446,252	1,089,860	16.9	44,683,055	4,099.9
DEBT RESOLUTION REPAYMENTS	16,020,611	21,969,434	137.1	16,526,175	75.2
UNCOMMITTED SURPLUS/DEFICITS	-9,574,359	-20,879,574	218.1	28,156,880	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
240	Rehabilitation of dispensaries	3,420,018	12.7
400	Construction of drifts	3,752,890	14.0
500	Construction of classrooms	1,238,964	4.6
	All Other Projects	18,490,250	68.7
TOTAL		26,902,122	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
360	Buy Land-Rover 110 Defender	3,500,000	23.3
900	Construction of Drainage Sultan Hamud	1,000,000	6.6
900	Construction of Drainage Emali	1,000,000	6.6
	All Other Projects	9,550,000	63.5
TOTAL		15,050,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	33.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	198.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	50.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	60.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	112.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	137.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

District: MARAGUA

(Values in KShs)

Chairman: Elias M Kariuki (Ag) Treasurer Jesse Wachira Mwangi (Ag) Clerk Benson Kiarie Njehia
 No. of Employees: 24 No. of Councillors: 8 Business Permit Schedule: 10
 Total Yearly Salaries: 3,618,635 Total Civic Costs: 1,605,790 Business Permit Base Value: 500
 Average/Employee: 150,776 Average/Councillor: 200,724

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,512,820	3,512,820	100.00	3,512,820	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,512,820	3,512,820	100.0	3,512,820	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,850,000	2,418,619	130.7	2,640,000	109.2
Market Fees	490,000	281,480	57.4	250,000	88.8
Others	3,940,500	2,373,819	60.2	2,626,000	232.4
Sub-Total	6,280,500	5,073,918	80.8	5,516,000	108.7
TOTAL REVENUES	9,793,320	8,586,738	87.7	9,028,820	105.1
EXPENDITURES					
Civic	2,009,200	1,605,790	79.9	1,657,200	103.2
L A Personnel	4,164,264	3,618,635	86.9	3,067,700	38.9
L A Operations	1,623,200	1,397,810	86.1	1,407,000	100.7
L A Maintenance	671,862	296,648	44.2	1,052,000	354.6
TOTAL Recurrent Expenditures	8,468,526	6,918,883	81.7	7,183,900	103.8
RECURRENT SURPLUS/DEFICITS	1,324,794	1,667,855	125.9	1,844,920	110.6
CAPITAL EXPENDITURES	1,390,000	1,108,982	79.8	1,297,240	117.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-65,206	558,873		547,680	98.0
DEBT RESOLUTION REPAYMENTS	434,378	434,378	100.0	184,507	42.5
UNCOMMITTED SURPLUS/DEFICITS	-499,584	124,495		363,173	291.7

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Purchase of computer	113,700	10.3
	Toilet Gakungu	66,750	6.0
350	Gakungu access roads	103,250	9.3
	All Other Projects	825,282	74.4
TOTAL		1,108,982	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
265	Gakungu Market electrification	300,000	28.3
900	Providing clean water	300,000	28.3
365	Lorry Repair	260,000	24.5
	All Other Projects	200,000	18.9
TOTAL		1,060,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	131.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	79.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: John Okiring		Treasurer: Micah Mwendwa Kilongo	Clerk: John A. Mbanda
No of Employees	85	No of Councillors	13
Total Yearly Salaries	6,900,907	Total Civic Costs:	2,426,178
Average/Employee	81,187	Average/Councillor:	186,629
		Business Permit Schedule:	9
		Business Permit Base Value	400

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,353,710	5,346,710	99.87	5,353,710	100.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,353,710	5,346,710	99.9	5,353,710	100.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,200,000	1,138,124	94.8	1,300,000	114.2
Market Fees	700,000	625,960	89.4	660,000	105.4
Others	16,588,400	14,776,144	89.1	16,515,000	125.0
Sub-Total	18,488,400	16,540,228	89.5	18,475,000	111.7
TOTAL REVENUES	23,842,110	21,886,938	91.8	23,828,710	108.9
EXPENDITURES					
Civic	2,742,000	2,426,178	88.5	1,581,500	65.2
L A Personnel	8,757,987	6,900,907	78.8	10,066,611	51.8
L A Operations	4,087,700	6,054,131	148.1	3,574,500	59.0
L A Maintenance	1,852,000	780,791	42.2	1,110,000	142.2
TOTAL Recurrent Expenditures	17,439,687	16,162,007	92.7	16,332,611	101.1
RECURRENT SURPLUS/DEFICITS	6,402,423	5,724,932	89.4	7,496,099	130.9
CAPITAL EXPENDITURES	4,353,710	4,903,865	112.6	5,770,000	117.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,048,713	821,067	40.1	1,726,099	210.2
DEBT RESOLUTION REPAYMENTS	1,000,000	1,085,344	108.5	1,227,927	113.1
UNCOMMITTED SURPLUS/DEFICITS	1,048,713	-264,278		498,172	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Building of social centre	3,730,941	76.1
999	tree Nursery planting	2,500	0.1
100	Structure plan	41,611	0.8
	All Other Projects	1,128,813	23.0
TOTAL		4,903,865	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
240	Construction of health centres	6,000,000	35.0
210	Construction of social centre	5,000,000	29.2
900	Water construction	2,600,000	15.2
	All Other Projects	3,540,000	20.7
TOTAL		17,140,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	271.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	89.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	112.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	108.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 391 Malakisi Town Council

Province: **WESTERN**

Summary Profile Fiscal Year 2001-2002

District: **BUNGOMA**

(Values in KShs)

Chairman: John Kilwake	(Ag) Treasurer: Saleh Kapsandui Chema	(Ag) Clerk :M.S Sikolia
No. of Employees: 19	No. of Councillors: 7	Business Permit Schedule: 7
Total Yearly Salaries: 473,343	Total Civic Costs: 566,116	Business Permit Base Value 300
Average/Employee: 24,913	Average/Councillor: 80,874	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,835,962	2,835,962	100.00	2,835,962	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,835,962	2,835,962	100.0	2,835,962	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	769,677	533,250	69.3	762,800	143.0
Market Fees	0	298,479	0.0	0	0.0
Others	2,280,005	244,209	10.7	2,656,925	1,400.3
Sub-Total	3,049,682	1,075,938	35.3	3,419,725	317.8
TOTAL REVENUES	5,885,644	3,911,900	66.5	6,255,687	159.9
EXPENDITURES					
Civic	798,300	566,116	70.9	775,868	137.1
L A Personnel	1,900,940	473,343	24.9	1,751,950	131.2
L A Operations	373,304	829,460	222.2	620,932	74.9
L A Maintenance	68,931	31,069	45.1	56,681	182.4
TOTAL Recurrent Expenditures	3,141,475	1,899,988	60.5	3,205,431	168.7
RECURRENT SURPLUS/DEFICITS	2,744,169	2,011,912	73.3	3,050,256	151.6
CAPITAL EXPENDITURES	1,134,385	466,000	41.1	1,729,938	371.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,609,784	1,545,912	96.0	1,320,318	85.4
DEBT RESOLUTION REPAYMENTS	1,701,577	1,359,667	79.9	1,134,385	83.4
UNCOMMITTED SURPLUS/DEFICITS	-91,793	186,245		185,933	99.8

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
100	Ladp	35,000	7.5
100	Re plan	110,000	23.6
100	Abstract of accounts	180,000	38.6
	All Other Projects	141,000	30.3
.TOTAL		466,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
1	Construction & completion of community h. facilities	330,000	16.0
240	Construction & completion of community h. facilities	330,000	16.0
355	Purchase of revenue campaign vehicle/motorbike	300,000	14.6
	All Other Projects	1,099,938	53.4
TOTAL		2,059,938	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	133.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	29.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	35.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	60.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	41.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	79.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 396 Malava Town Council

Province: WESTERN

District: KAKAMEGA

(Values in KShs)

Chairman: R.S Mulevi	(Ag) Treasurer: Rudolf Ndunde Chimatun	(Ag) Clerk : Evans Madaga Lavusa
No. of Employees: 29	No. of Councillors: 6	Business Permit Schedule: 8
Total Yearly Salaries: 2,038,866	Total Civic Costs: 873,910	Business Permit Base Value 350
Average/Employee: 70,306	Average/Councillor: 145,652	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,897,295	3,897,295	100.00	3,897,295	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,897,295	3,897,295	100.0	3,897,295	100.0
Local Revenues					
CILOR	50,000	214,140	428.3	50,000	23.3
Property Rates	100,000	0	0.0	0	0.0
Single Business Permit	1,103,025	850,224	77.1	994,000	116.9
Market Fees	1,123,000	929,451	82.8	1,032,295	111.1
Others	2,574,800	2,370,891	92.1	3,262,622	225.2
Sub-Total	4,950,825	4,364,706	88.2	5,338,917	122.3
TOTAL REVENUES	8,848,120	8,262,001	93.4	9,236,212	111.8
EXPENDITURES					
Civic	1,067,975	873,910	81.8	1,111,050	127.1
L A Personnel	2,732,689	2,038,866	74.6	3,043,330	88.1
L A Operations	1,340,664	1,410,589	105.2	1,795,875	127.3
L A Maintenance	153,000	78,620	51.4	451,673	574.5
TOTAL Recurrent Expenditures	5,294,328	4,401,985	83.1	6,401,928	145.4
RECURRENT SURPLUS/DEFICITS	3,553,792	3,860,015	108.6	2,834,284	73.4
CAPITAL EXPENDITURES	2,600,000	4,338,445	166.9	2,261,630	52.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	953,792	-478,430		572,654	
DEBT RESOLUTION REPAYMENTS	561,918	541,558	96.4	407,992	75.3
UNCOMMITTED SURPLUS/DEFICITS	391,874	-1,019,988		164,662	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Roads repair & maintenance	38,810	0.9
200	Office complex	1,925,910	44.4
900	Construction of modern pit latrine	159,476	3.7
	All Other Projects	2,214,249	51.0
TOTAL		4,338,445	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
205	Office complex	1,100,000	48.6
999	Aid to registered active groups	500,000	22.1
905	Rehabilitation of water points	250,000	11.1
	All Other Projects	411,630	18.2
TOTAL		2,261,630	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	222.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	88.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	83.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	166.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	96.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 401 Malindi County Council
Province: COAST
District: MALINDI

(Values in KShs)

Chairman: J.K. Muttiki	(Ag) Treasurer: Anthony E. Ngala	(Ag) Clerk : A.K. Naunga
No. of Employees: 43	No. of Councillors: 14	Business Permit Schedule: 7
Total Yearly Salaries: 4,343,245	Total Civic Costs: 2,903,751	Business Permit Base Value 300
Average/Employee: 101,006	Average/Councillor: 207,411	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,320,507	11,320,507	100.00	11,320,507	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,320,507	11,320,507	100.0	11,320,507	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	4,042,024	1,905,944	47.2	2,000,000	104.9
Single Business Permit	1,578,000	888,350	56.3	1,162,000	130.8
Market Fees	367,100	189,505	51.6	678,020	357.8
Others	11,683,496	10,124,700	86.7	11,463,203	151.1
Sub-Total	17,670,620	13,108,498	74.2	15,303,223	116.7
TOTAL REVENUES	28,991,127	24,429,005	84.3	26,623,730	109.0
EXPENDITURES					
Civic	2,912,800	2,903,751	99.7	3,432,000	118.2
L A Personnel	6,120,971	4,343,245	71.0	6,931,098	125.2
L A Operations	5,408,000	3,897,939	72.1	5,437,425	139.5
L A Maintenance	1,068,762	933,238	87.3	910,000	97.5
TOTAL Recurrent Expenditures	15,510,533	12,078,174	77.9	16,710,523	138.4
RECURRENT SURPLUS/DEFICITS	13,480,594	12,350,832	91.6	9,913,207	80.3
CAPITAL EXPENDITURES	12,185,507	9,617,022	78.9	9,840,082	102.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,295,087	2,733,810	211.1	73,125	2.7
DEBT RESOLUTION REPAYMENTS	1,000,000	859,143	85.9	1,000,000	116.4
UNCOMMITTED SURPLUS/DEFICITS	295,087	1,874,667	635.3	-926,875	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Construction of county hall phase I	3,991,968	41.5
400	Rehabilitation of roads - Marafa/Mizijini	2,278,500	23.7
500	Rehabilitation of school	200,000	2.1
	All Other Projects	3,146,554	32.7
.TOTAL		9,617,022	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
200	Construction of county hall phase II	4,000,000	45.2
405	Rehabilitation of existing unclassified roads	2,000,000	22.6
905	Rehabilitation of borehole & sinking of water dams	1,000,000	11.3
	All Other Projects	1,842,082	20.8
TOTAL		8,842,082	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	29.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	358.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	74.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	78.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	85.9	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor: G.M Mung'aro (Ag) Treasurer: D.M. Twala (Ag) Clerk : Omar Abdi
 No. of Employees: 321 No. of Councillors: 16 Business Permit Schedule: 11
 Total Yearly Salaries: 33,899,932 Total Civic Costs: 4,704,929 Business Permit Base Value 600
 Average/Employee: 105,607 Average/Councillor: 294,058

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,638,970	14,638,970	100.00	14,638,970	100.0
Road Maintenance Levy Fund (RMLF)	4,799,500	0	0.0	0	0.0
Sub-Total	19,438,470	14,638,970	75.3	14,638,970	100.0
Local Revenues					
CILOR	6,142,000	1,000,000	16.3	1,342,000	134.2
Property Rates	28,618,000	16,677,407	53.1	35,918,000	236.2
Single Business Permit	11,000,000	9,450,807	85.9	11,000,000	116.4
Market Fees	5,977,000	3,156,118	52.8	5,925,000	187.7
Others	13,793,000	9,417,565	68.3	20,586,830	794.0
Sub-Total	65,530,000	38,232,142	58.3	74,771,830	195.6
TOTAL REVENUES	84,968,470	52,871,112	62.2	89,410,800	169.1
EXPENDITURES					
Civic	3,934,000	4,704,929	119.6	4,033,000	85.7
L A Personnel	38,585,060	33,899,932	87.9	44,777,487	47.2
L A Operations	26,993,300	12,564,064	46.5	15,995,300	127.3
L A Maintenance	3,814,000	3,632,141	95.2	9,480,000	261.0
TOTAL Recurrent Expenditures	73,326,360	54,801,066	74.7	74,285,787	135.6
RECURRENT SURPLUS/DEFICITS	11,642,110	-1,929,954		15,125,013	
CAPITAL EXPENDITURES	4,700,000	10,768,162	229.1	5,000,000	46.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,942,110	-12,698,116		10,125,013	
DEBT RESOLUTION REPAYMENTS	6,223,000	7,428,568	119.4	6,038,970	81.3
UNCOMMITTED SURPLUS/DEFICITS	719,110	-20,126,684		4,086,043	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Road Maintenance	2,000,000	18.6
260	Drainage system at the new market	1,000,000	9.3
800	Parking Bays	918,162	8.5
	All Other Projects	6,850,000	63.6
TOTAL		10,768,162	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
404	Improvement of roads	2,000,000	33.9
405	Drainage rehabilitation	1,000,000	16.9
505	Education facilities bursary	1,000,000	16.9
	All Other Projects	1,900,000	32.2
TOTAL		5,900,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	107.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	58.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	229.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	119.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 411 Manderla County Council

**Province: NORTH
EASTERN**

District: MANDERA

(Values in KShs)

Chairman: Y.M. Abdullahi	(Ag) Treasurer: Ahmed H. Surow	Clerk : A. H. Shabure
No. of Employees: 35	No. of Councillors: 100	Business Permit Schedule: 7
Total Yearly Salaries: 4,167,601	Total Civic Costs: 5,245,485	Business Permit Base Value 300
Average/Employee: 119,074	Average/Councillor: 52,455	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,682,848	13,682,848	100.00	13,682,848	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,682,848	13,682,848	100.0	13,682,848	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	596,100	172,277	28.9	596,100	346.0
Market Fees	545,135	4,150,033	761.3	4,725,285	113.9
Others	5,854,900	3,136,770	53.6	4,214,440	304.0
Sub-Total	6,996,135	7,459,080	106.6	9,535,825	127.8
TOTAL REVENUES	20,678,983	21,141,928	102.2	23,218,673	109.8
EXPENDITURES					
Civic	9,231,200	5,245,485	56.8	9,261,200	176.6
L A Personnel	5,562,663	4,167,601	74.9	4,831,460	37.9
L A Operations	1,372,224	1,060,000	77.2	1,578,160	148.9
L A Maintenance	42,000	152,000	361.9	408,000	268.4
TOTAL Recurrent Expenditures	16,208,087	10,625,086	65.6	16,078,820	151.3
RECURRENT SURPLUS/DEFICITS	4,470,896	10,516,842	235.2	7,139,853	67.9
CAPITAL EXPENDITURES	4,160,000	5,900,000	141.8	5,900,000	100.0
LOAN REPAYMENTS	0	0	0.0	100,000	0.0
NET SURPLUS/DEFICITS	310,896	4,616,842	1,485.0	1,139,853	24.7
DEBT RESOLUTION REPAYMENTS	7,504,984	.0	0.0	6,605,175	0.0
UNCOMMITTED SURPLUS/DEFICITS	-7,194,088	4,616,842		-5,465,322	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
60C	Bambo Slaughter slab	100,000	1.7
14/j	Burabor Health Centre	190,000	3.2
260	Dandu Market Shade	200,000	3.4
	All Other Projects	5,410,000	91.7
TOTAL		5,900,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
600	Vehicle purchase	5,000,000	41.3
100	Preparation of abstracts of a/c 2000/01 F.Y	1,300,000	10.7
900	Land planning & surveying	900,000	7.4
	All Other Projects	4,900,000	40.5
TOTAL		12,100,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	71.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	101.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	49.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	106.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	65.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	141.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 416 Mander Town Council
**Province: NORTH
EASTERN**
Summary Profile Fiscal Year 2001-2002
District: MANDERA

(Values in KShs)

Chairman: M.K Osman

(Ag) Treasurer: Abdishakur S. Abdi

Clerk : Kassim Kerow Ibrahim

No. of Employees: 33

No. of Councillors: 10

Business Permit Schedule: 9

Total Yearly Salaries: 5,178,929

Total Civic Costs: 1,432,180

Business Permit Base Value 400

Average/Employee: 156,937

Average/Councillor: 143,218

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,138,297	8,408,787	82.94	10,138,297	120.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	10,138,297	8,408,787	82.9	10,138,297	120.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	738,000	0	0.0	850,000	0.0
Market Fees	4,543,000	4,688,428	103.2	0	0.0
Others	3,964,080	5,059,142	127.6	11,579,300	245.7
Sub-Total	9,245,080	9,747,570	105.4	12,429,300	127.5
TOTAL REVENUES	19,383,377	18,156,357	93.7	22,567,597	124.3
EXPENDITURES					
Civic	1,432,180	1,432,180	100.0	1,555,128	108.6
L A Personnel	5,227,359	5,178,929	99.1	6,941,033	37.6
L A Operations	2,052,000	2,164,800	105.5	1,948,000	90.0
L A Maintenance	416,000	380,000	91.3	430,000	113.2
TOTAL Recurrent Expenditures	9,127,539	9,155,909	100.3	10,874,161	118.8
RECURRENT SURPLUS/DEFICITS	10,255,839	9,000,448	87.8	11,693,436	129.9
CAPITAL EXPENDITURES	6,350,000	0	0.0	8,550,000	141.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,905,839	2,950,448	75.5	3,143,436	106.5
DEBT RESOLUTION REPAYMENTS	3,583,119	0	0.0	1,103,851	0.0
UNCOMMITTED SURPLUS/DEFICITS	322,720	2,950,448	914.2	2,039,585	69.1

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
260	Construction of stalls	0	0.0
999	Land acquisition livestock	0	0.0
240	Bulla Mpya dispensary	0	0.0
	All Other Projects	0	0.0
TOTAL		0	0.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
265	Phase II construction of permanent stalls at B/Jamhuri	2,600,000	31.3
260	Land acquisition & const. Of open air mkt at T/ship	800,000	9.6
800	Land acq. & construction of vehicle park at B/Jamhuri	750,000	9.0
	All Other Projects	4,150,000	50.0
TOTAL		8,300,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	208.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	105.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	95.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 421 Maragua County Council

Province: CENTRAL

Summary Profile Fiscal Year 2001-2002

District: MARAGUA

(Values in KShs)

Chairman: Cyrus Ruru Mwaura

(Ag) Treasurer: C.N Gititi

Clerk : P. M. G. Kamau

No. of Employees: 160

No. of Councillors: 16

Business Permit Schedule: 10

Total Yearly Salaries: 17,046,841

Total Civic Costs: 4,177,606

Business Permit Base Value 500

Average/Employee: 106,543

Average/Councillor: 261,100

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,102,684	17,525,649	91.74	19,102,684	109.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	19,102,684	17,525,649	91.7	19,102,684	109.0
Local Revenues					
CILOR	500,000	418,232	83.6	600,000	143.5
Property Rates	20,000	69,812	349.1	100,000	143.2
Single Business Permit	12,000,000	12,504,907	104.2	14,200,000	113.6
Market Fees	7,000,000	6,459,965	92.3	7,800,000	120.7
Others	19,674,000	11,772,627	59.8	20,300,000	365.3
Sub-Total	39,194,000	31,225,543	79.7	43,000,000	137.7
TOTAL REVENUES	58,296,684	48,751,192	83.6	62,102,684	127.4
EXPENDITURES					
Civic	3,740,000	4,177,606	111.7	4,080,000	97.7
L A Personnel	20,069,840	17,046,841	84.9	21,311,380	48.3
L A Operations	7,082,000	9,768,262	137.9	8,240,540	84.4
L A Maintenance	6,814,000	4,968,383	72.9	7,200,660	144.9
TOTAL Recurrent Expenditures	37,705,840	35,961,092	95.4	40,832,580	113.5
RECURRENT SURPLUS/DEFICITS	20,590,844	12,790,100	62.1	21,270,104	166.3
CAPITAL EXPENDITURES	8,000,000	5,912,068	73.9	7,538,370	127.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	12,590,844	6,878,032	54.6	13,731,734	199.6
DEBT RESOLUTION REPAYMENTS	11,102,684	0	0.0	11,564,314	0.0
UNCOMMITTED SURPLUS/DEFICITS	1,488,160	6,878,032	462.2	2,167,420	31.5

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
400	Kibuu - Naaro Road	150,000	2.5
350	Motor vehicles	3,606,000	61.0
400	Ndorome bridge	490,528	8.3
	All Other Projects	1,665,540	28.2
TOTAL		5,912,068	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
400	Kahariro feeder road & Sabasaba to Kanguku feeder roads	500,000	7.1
245	Maragua ridge health centre	500,000	7.1
240	Maternity wing Kamahuha dispensary	500,000	7.1
	All Other Projects	5,558,370	78.7
TOTAL		7,058,370	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	139.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	79.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	95.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	73.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 426 Maragua Town Council

Province: CENTRAL

Summary Profile Fiscal Year 2001-2002

District: MARAGUA

(Values in KShs)

Chairman: Stephen Mugera

Treasurer: Bernard G. Kinyagia

Clerk : Philip Kinuthia Mwangi

No. of Employees: 60

No. of Councillors: 8

Business Permit Schedule: 8

Total Yearly Salaries: 4,973,809

Total Civic Costs: 1,330,538

Business Permit Base Value 350

Average/Employee: 82,897

Average/Councillor: 166,317

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,382,103	8,382,103	100.00	8,382,103	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,382,103	8,382,103	100.0	8,382,103	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	3,576,000	19,257	0.5	3,481,000	18,076.5
Single Business Permit	4,168,000	773,004	18.5	2,398,000	310.2
Market Fees	1,947,000	666,285	34.2	1,020,000	153.1
Others	3,821,100	3,899,437	102.1	5,996,000	330.7
Sub-Total	13,512,100	5,357,983	39.7	12,895,000	240.7
TOTAL REVENUES	21,894,203	13,740,086	62.8	21,277,103	154.9
EXPENDITURES					
Civic	1,373,500	1,330,538	96.9	1,373,500	103.2
L A Personnel	7,322,720	4,973,809	67.9	9,607,173	72.5
L A Operations	3,593,000	2,672,847	74.4	3,604,356	134.9
L A Maintenance	566,000	98,889	17.5	566,000	572.4
TOTAL Recurrent Expenditures	12,855,220	9,076,083	70.6	15,151,029	166.9
RECURRENT SURPLUS/DEFICITS	9,038,983	4,664,003	51.6	6,126,074	131.3
CAPITAL EXPENDITURES	7,182,103	1,500,000	20.9	4,000,000	266.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,856,880	3,164,003	170.4	2,126,074	67.2
DEBT RESOLUTION REPAYMENTS	1,200,000	0	0.0	4,382,103	0.0
UNCOMMITTED SURPLUS/DEFICITS	656,880	3,164,003	481.7	-2,256,029	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
	Tractor	1,500,000	100.0
	All Other Projects	0	0.0
TOTAL		1,500,000	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
605	Contribution towards Maragua water project	7,600,000	100.0
	All Other Projects	0	0.0
TOTAL		7,600,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	36.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	285.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	39.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	70.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	20.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 431 Marakwet County Council
Province: RIFT VALLEY
Summary Profile Fiscal Year 2001-2002
District: MARAKWET

(Values in KShs)

Chairman: Julius Cheboi	(Ag) Treasurer: Francis Kangogo Tibai	Clerk : Richard Toroitich Chepkonga
No. of Employees: 22	No. of Councillors: 37	Business Permit Schedule: 6
Total Yearly Salaries: 3,075,496	Total Civic Costs: 3,667,106	Business Permit Base Value 250
Average/Employee: 139,795	Average/Councillor: 99,111	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,806,487	9,799,487	99.93	9,806,487	100.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,806,487	9,799,487	99.9	9,806,487	100.1
Local Revenues					
CILOR	4,851,420	1,200,000	24.7	4,851,420	404.3
Property Rates	200,000	14,969	7.5	200,000	1,336.1
Single Business Permit	1,500,000	1,576,570	105.1	1,600,000	101.5
Market Fees	2,979,500	1,246,895	41.8	1,468,000	117.7
Others	2,014,800	1,902,003	94.4	4,656,900	671.7
Sub-Total	11,545,720	5,940,437	51.5	12,776,320	215.1
TOTAL REVENUES	21,352,207	15,739,924	73.7	22,582,807	143.5
EXPENDITURES					
Civic	4,116,800	3,667,106	89.1	4,246,800	115.8
L A Personnel	4,810,567	3,075,496	63.9	4,126,419	97.3
L A Operations	3,010,100	1,874,599	62.3	2,991,000	159.6
L A Maintenance	3,483,800	495,194	14.2	1,788,300	361.1
TOTAL Recurrent Expenditures	15,421,267	9,112,395	59.1	13,152,519	144.3
RECURRENT SURPLUS/DEFICITS	5,930,940	6,627,529	111.7	9,430,288	142.3
CAPITAL EXPENDITURES	4,533,562	5,014,962	110.6	3,111,800	62.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,397,378	1,612,567	115.4	6,318,488	391.8
DEBT RESOLUTION REPAYMENTS	2,372,925	2,741,400	115.5	6,044,687	220.5
UNCOMMITTED SURPLUS/DEFICITS	-975,547	-1,128,833	115.7	273,801	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of tractor & trailer	2,554,600	50.9
600	slaughter slab Kapcherop	176,051	3.5
260	LATF Fencing of open air mkt Kapcherop	36,125	0.7
	All Other Projects	2,248,186	44.8
TOTAL		5,014,962	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
999	Protection and conservation of Environment	4,500,000	31.5
350	Additional of tractor and trailer	2,545,000	17.8
405	Rehabilitation of Access roads	2,000,000	14.0
	All Other Projects	5,250,000	36.7
TOTAL		14,295,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	154.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	40.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	51.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	59.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	110.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	115.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

District: SAMBURU

(Values in KShs)

Chairman. Charles Letiwa

(Ag) Treasurer. S Lekupe

Clerk. Paul K. Bii

No of Employees: 33

No of Councillors. 7

Business Permit Schedule. 9

Total Yearly Salaries. 3,071,088

Total Civic Costs. 1,260,448

Business Permit Base Value 400

Average/Employee 93,063

Average/Councillor. 180,064

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,205,233	5,205,233	100.00	5,205,233	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,205,233	5,205,233	100.0	5,205,233	100.0
Local Revenues					
CILOR	400,000	0	0.0	0	0.0
Property Rates	0	0	0.0	400,000	0.0
Single Business Permit	2,460,000	2,594,333	105.5	2,470,000	95.2
Market Fees	748,000	184,300	24.6	1,006,000	545.8
Others	5,526,000	4,459,999	80.7	5,892,000	219.0
Sub-Total	9,134,000	7,238,632	79.2	9,768,000	134.9
TOTAL REVENUES	14,339,233	12,443,865	86.8	14,973,233	120.3
EXPENDITURES					
Civic	1,262,000	1,260,448	99.9	1,382,000	109.6
L A Personnel	4,260,160	3,071,088	72.1	4,894,063	74.5
L A Operations	2,069,700	1,452,280	70.2	2,287,224	157.5
L A Maintenance	1,376,200	849,924	61.8	1,284,000	151.1
TOTAL Recurrent Expenditures	8,968,060	6,633,740	74.0	9,847,287	148.4
RECURRENT SURPLUS/DEFICITS	5,371,173	5,810,125	108.2	5,125,946	88.2
CAPITAL EXPENDITURES	3,158,421	1,209,406	38.3	3,490,000	288.6
LOAN REPAYMENTS	322,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,890,752	4,600,719	243.3	1,635,946	35.6
DEBT RESOLUTION REPAYMENTS	1,496,812	792,664	53.0	1,203,204	151.8
UNCOMMITTED SURPLUS/DEFICITS	393,940	3,808,055	966.7	432,742	11.4

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
100	Preparation of final accounts	480,000	39.7
350	Purchase of m/vehicle	0	0.0
	Rehabilitation of rental houses	370,000	30.6
	All Other Projects	359,406	29.7
TOTAL		1,209,406	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
900	Sanitation (vip Toilets & Dust bins)	1,200,000	24.1
405	Grading of roads	900,000	18.1
205	repair of council Offices	860,000	17.3
	All Other Projects	2,010,000	40.4
TOTAL		4,970,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	202.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	38.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	53.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 441 Mariakani Town Council

Province: COAST

Summary Profile Fiscal Year 2001-2002

District: KILIFI

(Values in KShs)

Chairman: Awath S. Awath	(Ag) Treasurer: Paul T. Mwazo	Clerk : William M. Jilani
No. of Employees: 64	No. of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 5,855,537	Total Civic Costs: 1,266,283	Business Permit Base Value 500
Average/Employee: 91,493	Average/Councillor: 158,285	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,647,747	6,730,019	88.00	7,647,747	113.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,647,747	6,730,019	88.0	7,647,747	113.6
Local Revenues					
CILOR	47,000	0	0.0	47,000	0.0
Property Rates	743,000	311,607	34.9	320,805	123.9
Single Business Permit	2,550,000	2,435,150	95.5	2,675,386	109.9
Market Fees	1,403,400	867,805	61.8	1,025,972	118.2
Others	7,229,350	6,392,601	88.4	5,654,528	152.1
Sub-Total	11,972,750	9,954,525	83.1	9,723,691	97.7
TOTAL REVENUES	19,620,497	16,684,544	85.0	17,371,438	104.1
EXPENDITURES					
Civic	3,058,364	1,266,283	41.4	1,190,000	94.0
L A Personnel	6,089,158	5,855,537	96.2	5,847,945	55.6
L A Operations	3,114,000	3,482,230	111.8	3,258,002	93.6
L A Maintenance	1,920,000	775,189	40.4	1,084,939	140.0
TOTAL Recurrent Expenditures	14,181,522	11,379,239	80.2	11,380,886	100.0
RECURRENT SURPLUS/DEFICITS	5,438,975	5,305,305	97.5	5,990,552	112.9
CAPITAL EXPENDITURES	4,300,000	4,660,275	108.4	5,900,000	126.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,138,975	645,030	56.6	90,552	14.0
DEBT RESOLUTION REPAYMENTS	780,747	0	0.0	0	0.0
UNCOMMITTED SURPLUS/DEFICITS	358,228	645,030	180.1	90,552	14.0

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
800	Improvement of Matatu park	1,021,000	21.9
900	Construction of commercial public toilet	1,426,121	30.6
	Street light	1,324,415	28.4
	All Other Projects	888,739	19.1
TOTAL		4,660,275	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
800	Murraming of matatu bus park	3,500,000	59.3
360	Purchase of two vehicles	2,400,000	40.7
	All Other Projects	0	0.0
TOTAL		5,900,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	187.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	83.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	80.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	108.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 446 Marsabit County Council

Province: EASTERN

Summary Profile Fiscal Year 2001-2002

District: MARSABIT

(Values in KShs)

Chairman: Muhamoud Kochale	(Ag) Treasurer: Issa Hassan Mohamed	Clerk : Shariff Mohamed Rashid
No. of Employees: 41	No. of Councillors: 36	Business Permit Schedule: 9
Total Yearly Salaries: 4,384,523	Total Civic Costs: 1,930,197	Business Permit Base Value 400
Average/Employee: 106,940	Average/Councillor: 53,617	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,687,173	8,687,173	100.00	8,687,173	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,687,173	8,687,173	100.0	8,687,173	100.0
Local Revenues					
CILOR	2,469,680	800,000	32.4	1,948,302	243.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,760,000	741,948	42.2	1,800,000	242.6
Market Fees	1,295,200	4,183,864	323.0	1,810,000	43.3
Others	9,919,800	2,369,937	23.9	12,491,318	761.6
Sub-Total	15,444,680	8,095,749	52.4	18,049,620	223.0
TOTAL REVENUES	24,131,853	16,782,922	69.5	26,736,793	159.3
EXPENDITURES					
Civic	4,562,400	1,930,197	42.3	5,566,000	288.4
L A Personnel	6,386,400	4,384,523	68.7	17,535,222	216.8
L A Operations	3,535,700	2,021,799	57.2	9,506,000	470.2
L A Maintenance	1,152,889	132,725	11.5	3,580,000	2,697.3
TOTAL Recurrent Expenditures	15,637,389	8,469,244	54.2	36,187,222	427.3
RECURRENT SURPLUS/DEFICITS	8,494,464	8,313,678	97.9	-9,450,429	
CAPITAL EXPENDITURES	5,225,000	0	0.0	3,600,000	121.5
LOAN REPAYMENTS	100,000	0	0.0	214,000	0.0
NET SURPLUS/DEFICITS	3,169,464	5,350,528	168.8	-13,264,429	
DEBT RESOLUTION REPAYMENTS	1,826,284	4,701,878	257.5	2,823,173	60.0
UNCOMMITTED SURPLUS/DEFICITS	1,343,180	648,650	48.3	-16,087,602	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
350	L/Cruiser Prado KAH 600H	0	0.0
199	Cadsstral survey	0	0.0
500	Gas school latrines	0	0.0
	All Other Projects	0	0.0
TOTAL		0	0.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
100	Cadas trial survey	2,800,000	77.8
100	Centers survey	400,000	11.1
310	Public cementry	400,000	11.1
	All Other Projects	0	0.0
TOTAL		3,600,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	52.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	54.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	56.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	257.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 451 Masaku County Council

Province: EASTERN

Summary Profile Fiscal Year 2001-2002

District: MACHAKOS

(Values in KShs)

Chairman: Benson I. Mbai	(Ag) Treasurer: Jimmy M. Kiamba	(Ag) Clerk: Boniface M. Kaboi
No. of Employees: 405	No. of Councillors: 48	Business Permit Schedule: 8
Total Yearly Salaries: 22,084,221	Total Civic Costs: 9,617,870	Business Permit Base Value 350
Average/Employee: 54,529	Average/Councillor: 200,372	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	34,602,236	30,443,960	87.98	34,602,236	113.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	34,602,236	30,443,960	88.0	34,602,236	113.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	2,171,570	0	0.0	95,860	0.0
Single Business Permit	17,826,996	15,372,300	86.2	18,438,510	119.9
Market Fees	6,884,720	5,098,725	74.1	7,250,540	142.2
Others	39,825,445	39,708,849	99.7	46,041,000	180.9
Sub-Total	66,708,731	60,179,873	90.2	71,825,910	119.4
TOTAL REVENUES	101,310,967	90,623,833	89.5	106,428,146	117.4
EXPENDITURES					
Civic	9,173,900	9,617,870	104.8	9,630,550	100.1
L A Personnel	35,873,800	22,084,221	61.6	38,797,099	100.2
L A Operations	23,512,928	27,734,282	118.0	22,122,643	79.8
L A Maintenance	7,238,570	5,558,268	76.8	4,539,920	81.7
TOTAL Recurrent Expenditures	75,799,198	64,994,641	85.7	75,090,212	115.5
RECURRENT SURPLUS/DEFICITS	25,511,769	25,629,192	100.5	31,337,934	122.3
CAPITAL EXPENDITURES	15,710,940	13,079,286	83.2	19,680,000	150.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,800,829	12,550,084	128.1	11,657,934	92.9
DEBT RESOLUTION REPAYMENTS	9,397,426	9,498,863	101.1	11,223,329	118.2
UNCOMMITTED SURPLUS/DEFICITS	403,403	3,051,221	756.4	434,605	14.2

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Grading of access roads	2,291,230	17.5
900	Scooping of earthdams gabions & rehab of boreholes	2,462,910	18.8
350	Purchase of landrover	3,348,240	25.6
	All Other Projects	4,976,906	38.1
TOTAL		13,079,286	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
505	Rehabilitation of library at ikalaasa school	4,500,000	17.9
245	Construction /Rehabilitation of health centres	3,750,000	14.9
905	Scooping of earth dams	2,840,000	11.3
	All Other Projects	14,060,000	55.9
TOTAL		25,150,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	151.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	90.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	85.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capitai Expenditure Performance Ratio:	83.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	101.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 456 Masimba Town Council
Province: NYANZA
Summary Profile Fiscal Year 2001-2002
District: KISII

(Values in KShs)

Chairman: Charles Nyakora	(Ag) Treasurer: Jane Nyakoiro(Mrs)	Clerk : Charles Owando
No. of Employees: 50	No. of Councillors: 8	Business Permit Schedule: 7
Total Yearly Salaries: 1,181,217	Total Civic Costs: 765,950	Business Permit Base Value 300
Average/Employee: 23,624	Average/Councillor: 95,744	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,913,058	1,857,950	63.78	2,913,058	156.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,913,058	1,857,950	63.8	2,913,058	156.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,630,000	448,000	27.5	1,500,000	334.8
Market Fees	0	329,806	0.0	500,000	151.6
Others	5,816,200	111,470	1.9	1,820,000	3,426.9
Sub-Total	7,446,200	889,276	11.9	3,820,000	429.6
TOTAL REVENUES	10,359,258	2,747,226	26.5	6,733,058	245.1
EXPENDITURES					
Civic	2,173,600	765,950	35.2	1,903,600	248.5
L A Personnel	3,971,040	1,181,217	29.7	4,619,340	125.9
L A Operations	804,400	168,768	21.0	1,487,060	881.1
L A Maintenance	328,000	34,560	10.5	940,000	2,719.9
TOTAL Recurrent Expenditures	7,277,040	2,150,495	29.6	8,950,000	416.2
RECURRENT SURPLUS/DEFICITS	3,082,218	596,731	19.4	-2,216,942	
CAPITAL EXPENDITURES	873,917			970,000	
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,208,301			-3,186,942	
DEBT RESOLUTION REPAYMENTS	2,039,141	195,673	9.6	1,943,058	993.0
UNCOMMITTED SURPLUS/DEFICITS	169,160			-5,130,000	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	TOTAL		

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
900	Gesusu water project	1,000,000	45.0
200	Completion of office block	500,000	22.5
999	VIP markets	300,000	13.5
	All Other Projects	420,000	18.9
	TOTAL	2,220,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	100.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	11.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	29.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:		Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	9.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 461 Matuu Town Council
Province: EASTERN
Summary Profile Fiscal Year 2001-2002
District: MACHAKOS

(Values in KShs)

Chairman: P.M. Mbithi

No. of Employees: 56

Total Yearly Salaries: 5,543,440

Average/Employee: 98,990

(Ag) Treasurer:

No. of Councillors: 8

Total Civic Costs: 1,246,000

Average/Councillor: 155,750

(Ag) Clerk :A.K Mutuku

Business Permit Schedule: 8

Business Permit Base Value 350

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,553,491	2,552,566	99.96	2,552,566	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,553,491	2,552,566	100.0	2,552,566	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,546,700	2,371,960	93.1	4,022,540	169.6
Market Fees	860,560	1,097,765	127.6	1,120,000	102.0
Others	7,818,640	4,145,458	53.0	5,727,280	262.2
Sub-Total	11,225,900	7,615,183	67.8	10,869,820	142.7
TOTAL REVENUES	13,779,391	10,167,749	73.8	13,422,386	132.0
EXPENDITURES					
Civic	1,272,400	1,246,000	97.9	1,246,000	100.0
L A Personnel	4,334,540	5,543,440	127.9	5,544,320	44.6
L A Operations	2,534,900	2,353,376	92.8	2,475,100	105.2
L A Maintenance	2,174,800	1,665,296	76.6	2,714,080	163.0
TOTAL Recurrent Expenditures	10,316,640	10,808,112	104.8	11,979,500	110.8
RECURRENT SURPLUS/DEFICITS	3,462,751	-640,363		1,442,886	
CAPITAL EXPENDITURES	1,200,000	1,463,974	122.0	1,000,000	68.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,262,751	-2,105,297		442,886	
DEBT RESOLUTION REPAYMENTS	1,253,491	0	0.0	1,140,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	1,009,260	-2,105,297		-697,114	33.1

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Construction rd. Matuu	247,000	16.9
400	Construct drift Kakumini	182,530	12.5
400	Drift - Kaluluini ward	50,610	3.5
	All Other Projects	983,834	67.2
TOTAL		1,463,974	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
800	Purchase of land for bus park	550,000	55.0
405	Grading of roads in Matuu/Kakumani ward	150,000	15.0
405	Grading of roads in Kithendu ward	100,000	10.0
	All Other Projects	200,000	20.0
TOTAL		1,000,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	163.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	67.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	104.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	122.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 466 Maua Municipal Council

Province: EASTERN

Summary Profile Fiscal Year 2001-2002

District: NYAMBENE

(Values in KShs)

Mayor: J.N. Karunge

Treasurer: O.K.Mweu

Clerk : F.K Rimberia

No. of Employees: 56

No. of Councillors: 8

Business Permit Schedule: 12

Total Yearly Salaries: 6,474,857

Total Civic Costs: 1,751,383

Business Permit Base Value 700

Average/Employee: 115,622

Average/Councillor: 218,923

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,953,168	3,092,572	104.72	13,407,918	433.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,953,168	3,092,572	104.7	13,407,918	433.6
Local Revenues					
CILOR	360,000	360,000	100.0	360,000	100.0
Property Rates	101,200	35,000	34.6	200,000	571.4
Single Business Permit	3,600,000	1,871,500	52.0	4,400,000	235.1
Market Fees	1,882,000	1,363,900	72.5	2,020,000	148.1
Others	10,634,600	6,489,437	61.0	10,846,000	274.7
Sub-Total	16,577,800	10,119,837	61.0	17,826,000	176.1
TOTAL REVENUES	19,530,968	13,212,409	67.6	31,233,918	236.4
EXPENDITURES					
Civic	2,091,000	1,751,383	83.8	2,028,000	115.8
L A Personnel	9,594,740	6,474,857	67.5	190,362,739	63.9
L A Operations	4,411,168	4,117,544	93.3	4,136,400	100.5
L A Maintenance	1,026,200	818,002	79.7	919,200	112.4
TOTAL Recurrent Expenditures	17,123,108	13,161,786	76.9	197,446,339	1,500.1
RECURRENT SURPLUS/DEFICITS	2,407,860	50,623	2.1	-166,212,421	
CAPITAL EXPENDITURES	1,500,000	1,593,391	106.2	1,070,000	67.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	907,860	-1,542,768		-167,282,421	-0,843.0
DEBT RESOLUTION REPAYMENTS	877,600	2,416,503	275.4	2,597,582	107.5
UNCOMMITTED SURPLUS/DEFICITS	30,260	-3,959,271		-169,880,003	4,290.7

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
900	Sewerage site	241,750	15.2
400	Bridge	161,456	10.1
400	Kathima bridge	161,456	10.1
	All Other Projects	1,028,729	64.6
TOTAL		1,593,391	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
405	Grading & murrming of municipal roads	560,000	52.0
905	Kithetu - Mieri water project	256,000	23.8
310	Office furniture	160,000	14.9
	All Other Projects	100,000	9.3
TOTAL		1,076,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	172.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	61.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	106.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	275.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 471 Mavoko Municipal Council
Province: EASTERN
Summary Profile Fiscal Year 2001-2002
District: MACHAKOS

(Values in KShs)

Mayor: Peter M. Mailu

Treasurer: Gregory Katiku Mulandi

Clerk : Gedion Muindi

No. of Employees: 219

No. of Councillors: 13

Business Permit Schedule: 9

Total Yearly Salaries: 18,126,261

Total Civic Costs: 2,664,019

Business Permit Base Value 400

Average/Employee: 82,768

Average/Councillor: 204,925

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,729,955	6,729,955	100.00	6,729,955	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,729,955	6,729,955	100.0	6,729,955	100.0
Local Revenues					
CILOR	5,000,000	19,910	0.4	6,500,000	32,646.9
Property Rates	7,800,000	7,792,438	97.7	7,864,000	103.2
Single Business Permit	4,157,000	5,211,232	125.4	9,565,000	183.5
Market Fees	2,014,000	2,107,261	104.6	0	0.0
Others	46,107,000	34,701,143	75.3	39,416,045	182.5
Sub-Total	65,078,000	49,659,237	76.3	63,345,045	127.6
TOTAL REVENUES	71,807,955	56,389,192	78.5	70,075,000	124.3
EXPENDITURES					
Civic	3,547,000	2,664,019	75.1	3,547,000	133.1
L A Personnel	17,659,000	18,126,261	102.6	27,928,400	123.4
L A Operations	20,762,000	28,074,962	135.2	22,373,000	79.7
L A Maintenance	3,939,000	812,878	20.6	764,000	94.0
TOTAL Recurrent Expenditures	45,907,000	49,678,120	108.2	54,612,400	109.9
RECURRENT SURPLUS/DEFICITS	25,900,955	6,711,072	25.9	15,462,600	230.4
CAPITAL EXPENDITURES	8,300,000	18,000,000	216.9	6,600,000	36.7
LOAN REPAYMENTS	3,552,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	14,048,955	-11,288,928		8,862,600	
DEBT RESOLUTION REPAYMENTS	1,000,000	2,790,139	279.0	8,858,000	317.5
UNCOMMITTED SURPLUS/DEFICITS	13,048,955	-14,079,067		4,600	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Road rehabilitation	18,000,000	100.0
	All Other Projects	0	0.0
TOTAL		18,000,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Road - streets rehabilitation	18,000,000	95.3
900	Water sanitation infrastructure construction renhancement	888,000	4.7
	All Other Projects	0	0.0
TOTAL		18,888,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.4	Total Planned Personnel Expenditures compred to Total Expenditures
LATF Capital Ratio:	508.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	76.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	108.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	216.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	279.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Treasurer: Antony Munga Kirika

Clerk: Esbon Njeru Mate

No. of Councillors: 19

Business Permit Schedule: 11

Total Civic Costs: 3,870,254

Business Permit Base Value: 600

Average/Councillor: 203,698

Province: EASTERN

Chairman: I. Ngunia
No. of Employees: 18
Total Yearly Salary: 18
Average/Employee: 18

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
Transfers					
Transfer Fund (LATF)	11,691,648	11,691,649	100.00	11,691,648	100.0
Finance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,691,648	11,691,649	100.0	11,691,648	100.0
Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	600,000	0.0
Single Business Permit	4,960,000	4,704,965	94.9	3,450,000	73.3
Market Fees	2,742,000	2,219,204	80.9	3,660,000	164.9
Others	11,206,626	6,337,789	56.6	13,031,300	327.3
Sub-Total	18,908,626	13,261,958	70.1	20,741,300	156.4
TOTAL REVENUES	30,600,274	24,953,607	81.5	32,432,948	130.0
EXPENDITURES					
Civic	4,524,000	3,870,254	85.5	4,889,000	126.3
L A Personnel	8,431,900	8,238,012	97.7	7,343,428	70.3
L A Operations	4,196,000	5,841,309	139.2	5,788,400	99.1
L A Maintenance	1,300,000	1,422,328	109.4	2,200,000	154.7
TOTAL Recurrent Expenditures	18,451,900	19,371,903	105.0	20,220,828	104.4
RECURRENT SURPLUS/DEFICITS	12,148,374	5,581,704	45.9	12,212,120	218.8
CAPITAL EXPENDITURES	8,301,648	3,879,300	46.7	4,000,000	103.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,846,726	1,702,404	44.3	8,212,120	482.4
DEBT RESOLUTION REPAYMENTS	1,000,000	1,098,969	109.9	328,205	29.9
UNCOMMITTED SURPLUS/DEFICITS	2,846,726	603,435	21.2	7,883,915	1,306.5

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
350	Lorry Tipper	3,000,000	77.3
900	Makutano Toilets	196,000	5.1
900	Kiritiri Borehole	40,000	1.0
	All Other Projects	643,300	16.6
TOTAL		3,879,300	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
360	Land Rover civic vehicle	4,000,000	100.0
	All Other Projects	0	0.0
TOTAL		4,000,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	45.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	355.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	20.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	70.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	105.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	46.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	109.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

L A CODE: 481 Mbaka Point Town Council
Summary Profile Fiscal Year 2001-2002
 (Values in KShs)

Chairman: Jack O.Lazarus

(Ag) Treasurer: Cephas Okoth Otieno

No. of Employees: 70

No. of Councillors: 6

Business

Total Yearly Salaries: 2,148,274

Total Civic Costs: 842,670

Business F

Average/Employee: 30,690

Average/Councillor: 140,445

District: SUBA

	FY 2001 - 2002			F. Estimate: SUBA	
	Estimates	Reported Actuals	Efficiency (%)	Estimate	
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,651,032	6,651,032	100.00	6,651,032	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,651,032	6,651,032	100.0	6,651,032	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	90,000	0.0	0	0.0
Single Business Permit	900,000	904,220	100.5	1,100,000	121.7
Market Fees	1,000,000	823,440	82.3	1,100,000	133.6
Others	3,777,600	2,134,972	56.5	3,132,500	249.8
Sub-Total	5,677,600	3,933,832	69.3	5,332,500	135.6
TOTAL REVENUES	12,328,632	10,584,864	85.9	11,983,532	113.2
EXPENDITURES					
Civic	910,600	842,670	92.5	1,058,600	125.6
L A Personnel	3,553,116	2,148,274	60.5	3,212,923	49.0
L A Operations	226,100	1,199,903	530.7	1,052,000	87.7
L A Maintenance	134,400	230,882	171.8	30,000	13.0
TOTAL Recurrent Expenditures	4,824,216	4,421,729	91.7	5,353,523	121.1
RECURRENT SURPLUS/DEFICITS	7,504,416	6,163,135	82.1	6,630,009	107.6
CAPITAL EXPENDITURES	3,990,619	4,655,626	116.7	3,990,619	85.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,513,797	1,507,509	42.9	2,639,390	175.1
DEBT RESOLUTION REPAYMENTS	1,160,413	1,041,824	89.8	2,660,413	255.4
UNCOMMITTED SURPLUS/DEFICITS	2,353,384	465,685	19.8	-21,023	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
800	Bus - Pack	2,876,976	61.8
400	Roads	804,800	17.3
700	Stadium (Onundo)	308,585	6.6
	All Other Projects	665,265	14.3
TOTAL		4,655,626	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
	Bus park surface finishing	1,600,000	40.1
	Tom Mboya health centre completion of theatres & X ray ho	900,000	22.6
	Nyangina fish banda	400,000	10.0
	Other Projects	1,090,619	27.3
TOTAL		3,990,619	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

48.8	Total Planned Personnel Expenditures compared to Total Expenditures
200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
19.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
69.3	Total Local Revenues compared to Planned Local Revenues
91.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
116.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
89.8	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman S K Rwitto		(Ag) Treasurer. Mary Karimi Mucangi		(Ag) Clerk - F M. Raimbuni	
No of Employees	225	No of Councillors	68	Business Permit Schedule:	6
Total Yearly Salaries	15,330,551	Total Civic Costs	4,467,391	Business Permit Base Value	250
Average/Employee	68,136	Average/Councillor	65,697		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,574,048	23,574,048	100.00	23,574,048	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,574,048	23,574,048	100.0	23,574,048	100.0
Local Revenues					
CILOR	2,147,000	300,000	14.0	2,147,000	715.7
Property Rates	1,791,160	1,239,901	69.2	2,939,727	237.1
Single Business Permit	6,237,080	15,822,206	253.7	12,300,014	77.7
Market Fees	3,455,360	5,644,062	163.3	31,171,504	552.3
Others	38,547,440	13,825,971	35.9	12,526,284	441.8
Sub-Total	52,178,040	36,832,140	70.6	61,084,529	165.8
TOTAL REVENUES	75,752,088	60,406,188	79.7	84,658,577	140.1
EXPENDITURES					
Civic	10,988,800	4,467,391	40.7	6,066,800	135.8
L A Personnel	21,308,480	15,330,551	71.9	17,255,619	61.2
L A Operations	10,568,060	3,676,774	34.8	9,387,008	255.3
L A Maintenance	7,014,220	3,183,220	45.4	6,290,800	197.6
TOTAL Recurrent Expenditures	49,879,560	26,657,936	53.4	39,000,227	146.3
RECURRENT SURPLUS/DEFICITS	25,872,528	33,748,252	130.4	45,658,350	135.3
CAPITAL EXPENDITURES	14,144,429	3,500,000	24.7	14,144,429	404.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	11,728,099	30,248,252	257.9	31,513,921	104.2
DEBT RESOLUTION REPAYMENTS	9,429,619	9,429,619	100.0	9,429,619	100.0
UNCOMMITTED SURPLUS/DEFICITS	2,298,480	20,818,633	905.8	22,084,302	106.1

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Rehab. Of council grader KWE 175 & shovel Hanomag KAB 2	3,500,000	100.0
999	No Projects Undertaken	0	0.0
	All Other Projects	0	0.0
TOTAL		3,500,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
999	Gakongoro bridge	277,342	20.8
245	Gitine public health centre	100,000	7.5
210	Igoki chiefs camp	100,000	7.5
	All Other Projects	857,491	64.2
TOTAL		1,334,833	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	70.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	53.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 491 Meru Municipal Council

Province: EASTERN

Summary Profile Fiscal Year 2001-2002

District: MERU

(Values in KShs)

Mayor: M. M'noti	(Ag) Treasurer: Salome Ng'ang'a	Clerk : J.M Mutonga
No. of Employees: 303	No. of Councillors: 12	Business Permit Schedule: 12
Total Yearly Salaries: 20,929,374	Total Civic Costs: 4,080,333	Business Permit Base Value 700
Average/Employee: 69,074	Average/Councillor: 340,028	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	28,197,132	28,197,132	100.00	28,197,132	100.0
Road Maintenance Levy Fund (RMLF)	12,490,037	0	0.0	12,490,037	0.0
Sub-Total	40,687,169	28,197,132	69.3	40,687,169	144.3
Local Revenues					
CILOR	1,514,742	500,000	33.0	1,500,000	300.0
Property Rates	7,698,551	5,010,165	65.1	9,540,000	190.4
Single Business Permit	9,079,000	10,469,705	115.3	12,000,000	114.6
Market Fees	677,840	5,196,510	766.6	8,950,000	172.2
Others	10,531,382	11,772,015	111.8	11,863,000	372.5
Sub-Total	29,501,515	32,948,395	111.7	43,853,000	133.1
TOTAL REVENUES	70,188,684	61,145,527	87.1	84,540,169	138.3
EXPENDITURES					
Civic	3,406,920	4,080,333	119.8	3,379,000	82.8
L A Personnel	19,282,100	20,929,374	108.5	23,073,125	58.8
L A Operations	8,162,780	10,503,231	128.7	12,316,203	117.3
L A Maintenance	3,270,540	1,821,190	55.7	2,479,000	136.1
TOTAL Recurrent Expenditures	34,122,340	37,334,127	109.4	41,247,328	110.5
RECURRENT SURPLUS/DEFICITS	36,066,344	23,811,400	66.0	43,292,841	181.8
CAPITAL EXPENDITURES	26,490,037	14,000,000	52.9	21,272,637	151.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,576,307	9,811,400	102.5	22,020,204	224.4
DEBT RESOLUTION REPAYMENTS	21,592,138	10,131,680	46.9	20,914,533	206.4
UNCOMMITTED SURPLUS/DEFICITS	-12,015,831	-320,280	2.7	1,105,671	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
605	Land Refuse Disposal	1,000,000	7.1
350	Refuse Truck	5,000,000	35.7
999	Shopping Complex	1,500,000	10.7
	All Other Projects	6,500,000	46.4
TOTAL		14,000,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
	Road gravelling RMLF	10,090,037	47.4
200	Extension and repair of town hall	4,769,863	22.4
	Road Maintanace Rmlf	2,400,000	11.3
	All Other Projects	4,012,737	18.9
TOTAL		21,272,637	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	35.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	313.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	111.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	109.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	52.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	46.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 496 Meru South County Council

Province: EASTERN

Summary Profile Fiscal Year 2001-2002

District: NITHI

(Values in KShs)

Chairman: Henry Mutegi Mirungu (Ag) Treasurer: Stephen Raibuni Itunga (Ag) Clerk : Gitari Alphaxard Kamau
 No. of Employees: 63 No. of Councillors: 25 Business Permit Schedule: 9
 Total Yearly Salaries: 3,110,169 Total Civic Costs: 3,117,139 Business Permit Base Value 400
 Average/Employee: 49,368 Average/Councillor: 124,686

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,865,398	9,865,398	100.00	9,865,398	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,865,398	9,865,398	100.0	9,865,398	100.0
Local Revenues					
CILOR	1,203,700	700,000	58.2	1,203,700	172.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,176,400	1,981,070	91.0	3,038,000	153.4
Market Fees	1,646,720	1,225,290	74.4	1,494,000	121.9
Others	10,479,568	1,930,506	18.4	13,373,354	989.8
Sub-Total	15,506,388	5,836,866	37.6	19,109,054	327.4
TOTAL REVENUES	25,371,786	15,702,264	61.9	28,974,452	184.5
EXPENDITURES					
Civic	3,667,260	3,117,139	85.0	4,059,680	130.2
L A Personnel	7,175,471	3,110,169	43.3	8,180,606	114.7
L A Operations	2,745,792	2,397,413	87.3	3,566,515	148.8
L A Maintenance	2,415,000	153,775	6.4	3,647,503	2,372.0
TOTAL Recurrent Expenditures	16,003,523	8,778,497	54.9	19,454,304	221.6
RECURRENT SURPLUS/DEFICITS	9,368,263	6,923,767	73.9	9,520,148	137.5
CAPITAL EXPENDITURES	4,215,950	2,672,500	63.4	5,649,446	211.4
LOAN REPAYMENTS	0	47,369	0.0	0	0.0
NET SURPLUS/DEFICITS	5,152,313	4,203,898	81.6	3,870,702	92.1
DEBT RESOLUTION REPAYMENTS	4,215,951	4,215,951	100.0	4,215,952	100.0
UNCOMMITTED SURPLUS/DEFICITS	936,362	-12,053		-345,250	2,864.5

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
999	Staff Retrenchment	0	0.0
350	Purchase of Toyota 4 X 4 Cabin	2,412,500	90.3
400	Grading of Access Roads	260,000	9.7
	All Other Projects	0	0.0
TOTAL		2,672,500	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
999	Compound and perimeter fencing	16,660,000	67.2
900	Provision of piped water	5,100,000	20.6
900	Funding Staff Retrenchment	1,369,446	5.5
	All Other Projects	1,650,000	6.7
TOTAL		24,779,446	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	142.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	37.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	54.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	63.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 501 Migori County Council
Province: NYANZA
Summary Profile Fiscal Year 2001-2002
District: MIGORI

(Values in KShs)

Chairman: Alex Oduso	(Ag) Treasurer: Joab Odhiambo Ouma	(Ag) Clerk : Michael M. K.O Kodero
No. of Employees: 164	No. of Councillors: 48	Business Permit Schedule: 9
Total Yearly Salaries: 10,807,977	Total Civic Costs: 7,503,467	Business Permit Base Value 400
Average/Employee: 65,902	Average/Councillor: 156,322	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,718,270	17,718,270	100.00	17,718,270	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,718,270	17,718,270	100.0	17,718,270	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	156,665	0.0	2,700,000	1,723.4
Single Business Permit	3,000,000	1,777,360	59.2	3,000,000	168.8
Market Fees	10,852,000	3,312,237	30.5	9,680,000	292.2
Others	13,010,000	5,011,306	38.5	13,668,000	579.6
Sub-Total	26,862,000	10,257,568	38.2	29,048,000	283.2
TOTAL REVENUES	44,580,270	27,975,838	62.8	46,766,270	167.2
EXPENDITURES					
Civic	5,539,700	7,503,467	135.4	7,516,740	100.2
L A Personnel	13,527,310	10,807,977	79.9	10,473,400	33.1
L A Operations	6,334,520	10,384,246	163.9	3,579,840	34.5
L A Maintenance	3,040,000	550,379	18.1	520,000	94.5
TOTAL Recurrent Expenditures	28,441,530	29,246,069	102.8	22,089,980	75.5
RECURRENT SURPLUS/DEFICITS	16,138,740	-1,270,231		24,676,290	
CAPITAL EXPENDITURES	6,200,000	6,393,280	103.1	14,000,000	219.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,938,740	-7,663,511		10,676,290	
DEBT RESOLUTION REPAYMENTS	7,008,270	0	0.0	10,424,433	0.0
UNCOMMITTED SURPLUS/DEFICITS	2,930,470	-7,663,511		251,857	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
900	Construction of Toilets	444,500	7.0
315	furniture and Fittings	160,000	2.5
200	Office Hall	707,000	11.1
	All Other Projects	5,081,780	79.5
TOTAL		6,393,280	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Kakrao anjero aedo sibuoche rd	5,739,632	41.0
350	Purchase of heavy duty vehicle (grades)	1,700,000	12.1
900	Preparation of valuation roll	1,100,000	7.9
	All Other Projects	5,460,368	39.0
TOTAL		14,000,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	116.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	38.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	102.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	103.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

District: MIGORI

(Values in KShs)

Mayor: Charles Ambuko Ombori	(Ag) Treasurer: Peter Odeny Ogwada	Clerk: Rosemary Atieno Owino
No. of Employees: 208	No. of Councillors: 8	Business Permit Schedule: 10
Total Yearly Salaries: 4,680,159	Total Civic Costs: 834,094	Business Permit Base Value: 500
Average/Employee: 22,501	Average/Councillor: 104,262	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,124,776	13,124,776	100.00	13,124,776	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,124,776	13,124,776	100.0	13,124,776	100.0
Local Revenues					
CILOR	495,000	0	0.0	495,000	0.0
Property Rates	5,719,940	1,100,418	19.0	5,731,940	527.2
Single Business Permit	5,000,000	1,737,472	34.7	5,120,000	294.7
Market Fees	6,820,000	4,779,159	70.1	6,900,000	144.4
Others	3,930,000	3,310,128	84.2	5,416,000	714.9
Sub-Total	21,964,940	10,913,972	49.7	23,662,940	216.8
TOTAL REVENUES	35,089,716	24,038,748	68.5	36,787,716	153.0
EXPENDITURES					
Civic	1,992,400	834,094	41.9	2,122,120	254.4
L A Personnel	15,021,320	4,680,159	31.2	15,965,706	85.7
L A Operations	3,788,460	2,652,628	70.0	4,009,760	151.2
L A Maintenance	11,475,360	1,067,863	9.3	11,621,560	1,088.3
TOTAL Recurrent Expenditures	32,277,540	9,234,744	28.6	33,719,146	365.1
RECURRENT SURPLUS/DEFICITS	2,812,176	14,804,004	526.4	3,068,570	20.7
CAPITAL EXPENDITURES	7,300,000	8,300,000	113.7	10,000,000	120.5
LOAN REPAYMENTS	0	7,162	0.0	0	0.0
NET SURPLUS/DEFICITS	-4,487,824	6,496,842		-6,931,430	
DEBT RESOLUTION REPAYMENTS	3,493,796	3,493,796	100.0	3,274,776	93.7
UNCOMMITTED SURPLUS/DEFICITS	-7,981,620	3,003,046		-10,206,206	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
800	Bus - Park	1,200,000	14.5
400	Opening of Roads	1,500,000	18.1
350	Tractor & Exhauster	3,200,000	38.6
	All Other Projects	2,400,000	28.9
TOTAL		8,300,000	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
405	Bus park construction	5,000,000	51.8
500	Construction Nyasare pr. School	500,000	5.2
240	Construction of Ragana dispensary	500,000	5.2
	All Other Projects	3,650,000	37.8
TOTAL		9,650,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	40.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	185.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	28.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	113.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 511, Molo Town Council
Province: RIFT VALLEY Summary Profile Fiscal Year 2001-2002 District: NAKURU
(Values in KShs)

Chairman: Paul Tesot Treasurer: Rotich Clerk : J Ole Kayioni
No. of Employees: 126 No. of Councillors: 9 Business Permit Schedule: 11
Total Yearly Salaries: 6,143,030 Total Civic Costs: 0 Business Permit Base Value 600
Average/Employee: 48,754 Average/Councillor: 0

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,662,863	9,662,863	100.00	9,662,863	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,662,863	9,662,863	100.0	9,662,863	100.0
Local Revenues					
CILOR	3,265,820	760,000	23.3	3,500,000	460.5
Property Rates	4,000,000	4,980,000	124.5	6,500,000	130.5
Single Business Permit	2,597,600	2,492,690	96.0	3,500,000	140.4
Market Fees	2,547,980	1,240,000	48.7	2,648,400	213.6
Others	8,686,600	6,964,600	80.2	10,820,000	387.2
Sub-Total	21,098,000	16,437,290	77.9	26,968,400	164.1
TOTAL REVENUES	30,760,863	26,100,153	84.8	36,631,263	140.3
EXPENDITURES					
Civic	1,647,000	0	0.0	1,642,000	0.0
L A Personnel	10,107,640	6,143,030	60.8	9,872,360	76.1
L A Operations	6,111,400	1,102,872	18.0	4,676,440	424.0
L A Maintenance	1,552,600	4,712,484	303.5	608,840	12.9
TOTAL Recurrent Expenditures	19,418,640	11,958,386	61.6	16,799,640	140.5
RECURRENT SURPLUS/DEFICITS	11,342,223	14,141,767	124.7	19,831,623	140.2
CAPITAL EXPENDITURES	5,722,710	6,596,000	115.3	10,450,000	158.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,619,513	7,545,767	134.3	9,381,623	124.3
DEBT RESOLUTION REPAYMENTS	3,940,173	0	0.0	3,355,740	0.0
UNCOMMITTED SURPLUS/DEFICITS	1,679,340	7,545,767	449.3	6,025,883	79.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
300	Purchase of Computer	180,000	2.7
999	Councillors Tours	200,000	3.0
350	Purchase of Civic Car	2,180,000	33.1
	All Other Projects	4,036,000	61.2
TOTAL		6,596,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
240	Sachangwan H. centre - construction of a health centre	6,500,000	60.2
220	Molo street lighting - Rehabilitation of street lights	850,000	7.9
230	ADC Water borehole - Provision of electricity	350,000	3.2
	All Other Projects	3,100,000	28.7
TOTAL		10,800,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	197.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	0.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	77.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	61.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	115.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor: Masoud M. Mwachima		Treasurer: D. Tambo		Clerk: Karani	
No. of Employees	4,160	No. of Councillors	33	Business Permit Schedule	13
Total Yearly Salaries	283,606,195	Total Civic Costs	9,720,953	Business Permit Base Value	850
Average/Employee	68,175	Average/Councillor	294,574		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	161,789,997	161,779,996	99.99	161,779,996	100.0
Road Maintenance Levy Fund (RMLF)	58,742,960	0	0.0	58,742,961	0.0
Sub-Total	220,532,957	161,779,996	73.4	220,522,957	136.3
Local Revenues					
CILOR	24,074,640	13,700,000	56.9	27,534,829	201.0
Property Rates	205,886,180	288,726,949	110.6	250,000,000	109.8
Single Business Permit	95,500,000	86,929,932	91.0	100,880,760	116.0
Market Fees	47,119,380	43,086,839	91.4	61,731,760	143.3
Others	244,104,260	141,564,197	58.0	234,440,357	476.5
Sub-Total	616,684,460	513,031,602	83.2	674,587,706	131.5
TOTAL REVENUES	837,217,417	674,811,598	80.6	895,110,663	132.6
EXPENDITURES					
Civic	12,781,000	9,720,953	76.1	32,076,000	330.0
L A Personnel	448,870,240	283,606,195	63.2	416,622,221	26.8
L A Operations	104,671,120	131,286,486	125.4	75,918,001	57.8
L A Maintenance	63,458,320	44,755,778	70.5	20,054,124	44.8
TOTAL Recurrent Expenditures	629,780,680	469,369,412	74.5	544,670,346	116.0
RECURRENT SURPLUS/DEFICITS	207,436,737	205,442,186	99.0	350,440,317	170.6
CAPITAL EXPENDITURES	140,956,960	30,218,697	21.4	111,452,981	368.8
LOAN REPAYMENTS	0	3,600,000	0.0	41,000,000	1,138.9
NET SURPLUS/DEFICITS	66,479,777	171,623,487	258.2	197,987,336	115.4
DEBT RESOLUTION REPAYMENTS	67,900,000	134,057,622	197.4	198,046	0.1
UNCOMMITTED SURPLUS/DEFICITS	-1,420,223	37,565,865		197,789,290	526.5

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
500	Likoni Tech Centre	160,000	0.5
999	Dhanjal Brothers	2,000,000	6.6
350	Toyota Kenya	1,800,000	6.0
	All Other Projects	26,258,697	86.9
TOTAL		30,218,697	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
505	Tudor - Rehabilitation of Maganial Youth	9,500,000	9.1
405	Port Reitz - Rehabilitation of access roads	6,000,000	5.7
260	Jomvu - New enclosed market at Jomvu kuu/ Mikanjuni	5,500,000	5.3
	All Other Projects	83,660,000	79.9
TOTAL		104,660,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	334.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	2.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	83.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	21.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	197.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 521 Mount Elgon County Council

Province: WESTERN

Summary Profile Fiscal Year 2001-2002

 District: MOUNT
ELGON

(Values in KShs)

Chairman: Julius Masaranja	(Ag) Treasurer: Jackson C. Komon	Clerk : Nelson K. A. Rob
No. of Employees: 53	No. of Councillors: 21	Business Permit Schedule: 7
Total Yearly Salaries: 1,489,278	Total Civic Costs: 1,776,096	Business Permit Base Value 300
Average/Employee: 28,100	Average/Councillor: 84,576	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,453,020	9,446,020	99.93	9,453,020	100.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,453,020	9,446,020	99.9	9,453,020	100.1
Local Revenues					
CILOR	2,513,798	1,350,000	53.7	2,513,970	186.2
Property Rates	100,000	0	0.0	100,000	0.0
Single Business Permit	2,733,600	1,190,645	43.6	177,500,000	14,907.9
Market Fees	1,494,000	481,095	32.2	0	0.0
Others	7,144,173	795,390	11.1	10,895,160	24,014.5
Sub-Total	13,985,571	3,817,130	27.3	191,009,130	5,004.0
TOTAL REVENUES	23,438,591	13,263,150	56.6	200,462,150	1,511.4
EXPENDITURES					
Civic	4,056,000	1,776,096	43.8	4,187,000	235.7
L A Personnel	6,505,568	1,489,278	22.9	7,046,250	235.8
L A Operations	2,195,533	579,309	26.4	3,512,100	606.3
L A Maintenance	1,915,055	318,615	16.6	2,698,000	846.8
TOTAL Recurrent Expenditures	14,672,156	4,163,298	28.4	17,443,350	419.0
RECURRENT SURPLUS/DEFICITS	8,766,435	9,099,853	103.8	183,018,800	2,011.2
CAPITAL EXPENDITURES	48,000,000	5,577,619	11.6	3,950,000	70.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-39,233,565	3,522,234		179,068,800	5,084.0
DEBT RESOLUTION REPAYMENTS	2,580,838	3,439,716	133.3	1,870,621	54.4
UNCOMMITTED SURPLUS/DEFICITS	-41,814,403	82,518		177,198,179	4,739.3

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Road repairs	489,345	8.8
200	Extension of County Hall	549,000	9.8
350	Vehicle Repair	76,470	1.4
	All Other Projects	4,462,804	80.0
TOTAL		5,577,619	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Routine Maintenance of roads	1,300,000	17.4
205	Rehabilitation of Chepkitale Houses	1,000,000	13.4
505	Rehabilitation of schools	900,000	12.1
	All Other Projects	4,257,314	57.1
TOTAL		7,457,314	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	15.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	1,692.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	42.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	27.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	28.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	11.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	133.3	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: A.S Ibrahim (Ag) Treasurer: B.H Abdi Clerk: Billow Hussein Abdi
 No. of Employees: 41 No. of Councillors: 19 Business Permit Schedule: 8
 Total Yearly Salaries: 5,338,789 Total Civic Costs: 2,596,000 Business Permit Base Value: 350
 Average/Employee: 130,214 Average/Councillor: 136,632

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,681,208	4,681,208	100.00	4,681,208	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,681,208	4,681,208	100.0	4,681,208	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	140,000	0	0.0	0	0.0
Single Business Permit	1,000,000	1,039,191	103.9	1,326,181	127.6
Market Fees	920,000	18,150,039	1,972.8	1,407,120	7.8
Others	7,230,000	2,831,062	39.2	15,130,711	631.0
Sub-Total	9,290,000	22,020,292	237.0	17,864,012	81.1
TOTAL REVENUES	13,971,208	26,701,500	191.1	22,545,220	84.4
EXPENDITURES					
Civic	0	2,596,000	0.0	2,596,000	100.0
L.A. Personnel	600,000	5,338,789	889.8	6,082,883	177.2
L.A. Operations	550,000	8,363,423	1,520.6	9,458,537	113.1
L.A. Maintenance	60,000	1,602,000	2,670.0	1,602,000	100.0
TOTAL Recurrent Expenditures	1,210,000	17,900,212	1,479.4	19,739,420	110.3
RECURRENT SURPLUS/DEFICITS	12,761,208	8,801,288	69.0	2,805,800	31.9
CAPITAL EXPENDITURES	3,100,000	5,264,825	169.8	2,250,000	42.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,661,208	3,536,463	36.6	555,800	15.7
DEBT RESOLUTION REPAYMENTS	371,208	371,208	100.0	525,563	141.6
UNCOMMITTED SURPLUS/DEFICITS	9,290,000	3,165,255	34.1	30,237	1.0

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Motor Vehicle	2,230,000	42.4
315	Photo Copier	240,000	4.6
500	Rehabilitation of Schools	150,000	2.8
	All Other Projects	2,644,825	50.2
TOTAL		5,264,825	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
	Consultancy fees	744,094	15.9
	Financial assistance- Active groups	437,114	9.3
	Bursary for Obbu division	400,000	8.5
	All Other Projects	3,100,000	66.2
TOTAL		4,681,208	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	13.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	220.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	237.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	1,479.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	169.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman John Mwanzia		(Ag) Treasurer T M Kusia		(Ag) Clerk M M Kimwele	
No of Employees	51	No of Councillors	8	Business Permit Schedule	7
Total Yearly Salaries	5,102,460	Total Civic Costs	769,600	Business Permit Base Value	300
Average/Employee	100,048	Average/Councillor	96,200		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,798,544	5,748,543	99.14	5,778,573	100.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,798,544	5,748,543	99.1	5,778,573	100.5
Local Revenues					
CILOR	80,000	0	0.0	0	0.0
Property Rates	301,800	134,550	44.6	416,770	309.8
Single Business Permit	2,247,000	2,029,990	90.3	2,410,000	118.7
Market Fees	2,022,000	780,000	38.6	2,300,000	294.9
Others	3,084,800	920,000	29.8	4,438,000	1,039.6
Sub-Total	7,735,600	3,864,540	50.0	9,564,770	247.5
TOTAL REVENUES	13,534,144	9,613,083	71.0	15,343,343	159.6
EXPENDITURES					
Civic	1,124,400	769,600	68.4	1,223,600	159.0
L A Personnel	4,890,840	5,102,460	104.3	4,763,139	60.3
L A Operations	1,404,380	1,434,380	102.1	3,077,900	214.6
L A Maintenance	260,000	260,000	100.0	480,000	184.6
TOTAL Recurrent Expenditures	7,679,620	7,566,440	98.5	9,544,639	126.1
RECURRENT SURPLUS/DEFICITS	5,854,524	2,046,643	35.0	5,798,704	283.3
CAPITAL EXPENDITURES	4,163,250	3,467,162	83.3	3,467,162	100.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,691,274	-1,420,519		2,331,542	
DEBT RESOLUTION REPAYMENTS	1,635,294	0	0.0	2,311,441	0.0
UNCOMMITTED SURPLUS/DEFICITS	55,980	-1,420,519		20,101	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
999	Bursaries & Asst. to Schools - Community Projects	1,267,162	36.5
900	Water	900,000	26.0
200	Town Hall	800,000	23.1
	All Other Projects	500,000	14.4
TOTAL		3,467,162	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
900	Clean piped water	12,000,000	50.0
200	Construction of council hall	12,000,000	50.0
900	Bursaries & assistance to schools & other community project	0	0.0
	All Other Projects	0	0.0
TOTAL		24,000,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	238.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	50.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	98.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	83.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 536 Muhoroni Town Council

Province: NYANZA

Summary Profile Fiscal Year 2001-2002

District: KISUMU

(Values in KShs)

Chairman: Samson O. Adero (Ag) Treasurer: Joseph Ngoko Clerk : Isaac O. Kaigia
 No. of Employees: 43 No. of Councillors: 8 Business Permit Schedule: 8
 Total Yearly Salaries: 2,002,880 Total Civic Costs: 1,231,796 Business Permit Base Value 350
 Average/Employee: 46,579 Average/Councillor: 153,975

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,118,247	5,118,247	100.00	5,118,247	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,118,247	5,118,247	100.0	5,118,247	100.0
Local Revenues					
CILOR	858,614	700,000	81.5	3,970,614	567.2
Property Rates	1,044,832	252,825	24.2	1,938,832	766.9
Single Business Permit	1,409,100	1,028,180	73.0	1,477,450	143.7
Market Fees	3,480,400	878,990	25.3	2,580,000	293.5
Others	7,162,750	2,306,597	32.2	11,166,560	916.2
Sub-Total	13,955,696	5,166,592	37.0	21,133,456	409.0
TOTAL REVENUES	19,073,943	10,284,839	53.9	26,251,703	255.2
EXPENDITURES					
Civic	0	1,231,796	0.0	2,547,440	206.8
L A Personnel	4,912,366	2,002,880	40.8	5,832,130	208.5
L A Operations	4,382,000	2,224,877	50.8	4,176,000	187.7
L A Maintenance	712,000	128,434	18.0	2,870,000	2,234.6
TOTAL Recurrent Expenditures	10,006,366	5,587,987	55.8	15,425,570	276.0
RECURRENT SURPLUS/DEFICITS	9,067,577	4,696,852	51.8	10,826,133	230.5
CAPITAL EXPENDITURES	6,573,531	5,010,584	76.2	7,358,247	146.9
LOAN REPAYMENTS	400,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,094,046	-313,732		3,467,886	
DEBT RESOLUTION REPAYMENTS	759,920	773,999	101.9	690,000	89.1
UNCOMMITTED SURPLUS/DEFICITS	1,334,126	-1,087,731		2,777,886	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Town Hall & office Construction	4,966,370	99.1
900	Pit Latrine Construction	44,214	0.9
	All Other Projects	0	0.0
TOTAL		5,010,584	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
205	Todwn hall & offices	3,628,247	49.3
405	Rural access roads	1,730,000	23.5
600	Slaughter house	600,000	8.2
	All Other Projects	1,400,000	19.0
TOTAL		7,358,247	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	28.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	428.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	37.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	55.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	76.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	101.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

District: KAKAMEGA

(Values in KShs)

Mayor C.M Waluchio		Treasurer T J Chitechi		Clerk . Richard O Masindet	
No of Employees	162	No of Councillors	10	Business Permit Schedule	11
Total Yearly Salaries	12,157,923	Total Civic Costs	2,297,232	Business Permit Base Value	600
Average/Employee.	75,049	Average/Councillor.	229,723		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,613,330	13,613,330	100.00	13,613,330	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,613,330	13,613,330	100.0	13,613,330	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	2,280,000	363,075	15.9	2,900,000	798.7
Single Business Permit	3,392,000	2,075,410	61.2	3,500,000	168.6
Market Fees	4,670,000	3,594,835	77.0	4,500,000	125.2
Others	13,157,500	8,020,812	61.0	10,410,500	265.7
Sub-Total	23,499,500	14,054,132	59.8	21,310,500	151.6
TOTAL REVENUES	37,112,830	27,667,462	74.5	34,923,830	126.2
EXPENDITURES					
Civic	3,722,000	2,297,232	61.7	3,767,000	164.0
L A Personnel	13,362,837	12,157,923	91.0	15,594,395	64.9
L A Operations	5,676,500	2,585,171	45.5	7,895,000	305.4
L A Maintenance	360,000	95,837	26.6	1,908,000	1,990.9
TOTAL Recurrent Expenditures	23,121,337	17,136,163	74.1	29,164,395	170.2
RECURRENT SURPLUS/DEFICITS	13,991,493	10,531,299	75.3	5,759,435	54.7
CAPITAL EXPENDITURES	11,599,553	7,550,387	65.1	4,210,882	55.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,391,940	2,980,912	124.6	1,548,553	51.9
DEBT RESOLUTION REPAYMENTS	2,013,777	5,881,048	292.0	1,282,351	21.8
UNCOMMITTED SURPLUS/DEFICITS	378,163	-2,900,136		266,202	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
999	Ward Projects	1,769,447	23.4
200	Town Hall	1,688,043	22.4
350	Purchase of New Car	2,100,000	27.8
	All Other Projects	1,992,897	26.4
TOTAL		7,550,387	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
200	Construction of town hall	2,000,000	36.0
500	Development of schools (Mayoni)	500,000	9.0
900	Development of churches / Mosques (Mayoni)	500,000	9.0
	All Other Projects	2,560,882	46.1
TOTAL		5,560,882	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	284.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	59.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	74.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	65.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	292.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman James M Waweru	Treasurer Esther Muringi Ndegwa	Clerk Geoffrey Maina Mwangi
No. of Employees 252	No. of Councillors 19	Business Permit Schedule 10
Total Yearly Salaries 13,773,867	Total Civic Costs 5,393,026	Business Permit Base Value 500
Average/Employee 54,658	Average/Councillor 283,843	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	18,277,927	18,277,927	100.00	18,277,927	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	18,277,927	18,277,927	100.0	18,277,927	100.0
Local Revenues					
CILOR	725,073	800,000	110.3	800,000	100.0
Property Rates	250,000	0	0.0	0	0.0
Single Business Permit	13,000,000	11,976,958	92.1	13,275,000	110.8
Market Fees	2,600,000	2,766,066	106.4	3,200,000	115.7
Others	16,318,000	15,723,939	96.4	19,260,000	232.4
Sub-Total	32,893,073	31,266,963	95.1	36,535,000	116.8
TOTAL REVENUES	51,171,000	49,544,890	96.8	54,812,927	110.6
EXPENDITURES					
Civic	5,938,636	5,393,026	90.8	5,723,272	106.1
L A Personnel	16,958,773	13,773,867	81.2	17,909,338	72.3
L A Operations	8,749,980	7,455,649	85.2	9,961,969	133.6
L A Maintenance	1,197,000	6,174,928	515.9	2,871,000	46.5
TOTAL Recurrent Expenditures	32,844,388	32,797,470	99.9	36,465,579	111.2
RECURRENT SURPLUS/DEFICITS	18,326,612	16,747,420	91.4	18,347,348	109.6
CAPITAL EXPENDITURES	11,831,998	13,280,517	112.2	88,511,269	719.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,494,614	4,450,974	-68.5	-70,163,921	
DEBT RESOLUTION REPAYMENTS	6,445,929	0	0.0	9,766,657	0.0
UNCOMMITTED SURPLUS/DEFICITS	48,685	4,450,974	9,142.5	-79,930,579	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
300	Computerisation	1,095,933	8.3
240	Hearse Funeral Services	407,301	3.1
100	Abstract of Accounts	0	0.0
	All Other Projects	11,777,283	88.7
TOTAL		13,280,517	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
905	Rehabilitation & digging of boreholes	2,200,000	25.8
999	Bursary awards	1,600,000	18.8
405	Culvert moulding	800,000	9.4
	All Other Projects	3,911,190	46.0
TOTAL		8,511,190	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	47.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	215.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	95.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	103.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

District: MURANG'A

(Values in KShs)

Mayor J K Muchai		Treasurer J.M Mburu		Clerk A Mwirigi	
No of Employees	158	No of Councillors	9	Business Permit Schedule	10
Total Yearly Salaries	14,331,612	Total Civic Costs	1,859,215	Business Permit Base Value	500
Average/Employee	90,706	Average/Councillor	206,579		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,168,090	13,168,090	100 00	13,168,090	100 0
Road Maintenance Levy Fund (RMLF)	3,200,000	0	0 0	1,000,000	0 0
Sub-Total	16,368,090	13,168,090	80 4	14,168,090	107 6
Local Revenues					
CILOR	1,085,020	300,000	27 6	1,085,020	361 7
Property Rates	5,200,000	5,385,880	90 7	5,200,000	110 2
Single Business Permit	52,600,000	3,583,925	6 8	5,340,000	149 0
Market Fees	2,920,000	2,684,704	91 9	3,910,900	145 7
Others	20,261,120	11,080,043	54 7	15,197,220	277 4
Sub-Total	82,066,140	22,366,206	27 3	30,733,140	137 4
TOTAL REVENUES	98,434,230	35,534,296	36 1	44,901,230	126 4
EXPENDITURES					
Civic	1,992,000	1,859,215	93 3	1,892,000	101 8
L A Personnel	14,895,020	14,331,612	96 2	14,664,000	21 9
L A Operations	2,943,060	5,018,209	170 5	3,137,000	62 5
L A Maintenance	5,794,600	3,431,346	59 2	6,621,400	193 0
TOTAL Recurrent Expenditures	25,624,680	24,640,382	96 2	26,314,400	106 8
RECURRENT SURPLUS/DEFICITS	72,809,550	10,893,914	15 0	18,586,830	170.6
CAPITAL EXPENDITURES	10,000,000	7,080,000	70 8	11,368,090	160 6
LOAN REPAYMENTS	2,136,700	0	0 0	1,826,540	0 0
NET SURPLUS/DEFICITS	60,672,850	3,813,914	6.3	5,392,200	141.4
DEBT RESOLUTION REPAYMENTS	2,468,090	246,936	10.0	1,800,000	728 9
UNCOMMITTED SURPLUS/DEFICITS	58,204,760	3,566,978	6.1	3,592,200	100.7

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Tractor	3,170,000	44.8
999	Mumbi Estate Rehabilitation	2,500,000	35.3
100	LADP	510,000	7.2
	All Other Projects	900,000	12.7
TOTAL		7,080,000	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
265	Market hall rehabilitation	3,500,000	34.4
999	Fencing Ihura stadium	2,000,000	19 7
800	Jua Kali Bridge	1,200,000	11.8
	All Other Projects	3,460,000	34.1
TOTAL		10,160,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	253 1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7 5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	27 3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	96 2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	70 8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	10.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Julius M Maundu	(Ag) Treasurer Franco Mwendwa Kavivi	Clerk Kaio Kathuu Mbulusi
No of Employees 53	No. of Councillors 37	Business Permit Schedule 8
Total Yearly Salaries 4,364,960	Total Civic Costs 3,471,307	Business Permit Base Value 350
Average/Employee 82,358	Average/Councillor 93,819	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,450,186	15,450,186	100.00	15,450,186	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,450,186	15,450,186	100.0	15,450,186	100.0
Local Revenues					
CILOR	1,010,160	700,000	69.3	878,720	125.5
Property Rates	0	0	0.0	132,145	0.0
Single Business Permit	4,198,800	3,947,816	94.0	4,321,500	109.5
Market Fees	2,068,540	2,076,020	100.4	2,719,970	131.0
Others	3,922,340	1,742,144	44.4	4,402,500	714.9
Sub-Total	11,199,840	8,465,980	75.6	12,454,835	147.1
TOTAL REVENUES	26,650,026	23,916,166	89.7	27,905,021	116.7
EXPENDITURES					
Civic	3,711,620	3,471,307	93.5	3,747,520	108.0
L A Personnel	5,489,218	4,364,960	79.5	6,037,358	114.3
L A Operations	5,016,105	5,230,692	104.3	4,988,497	95.4
L A Maintenance	417,840	114,031	27.3	186,000	163.1
TOTAL Recurrent Expenditures	14,634,783	13,180,990	90.1	14,959,375	113.5
RECURRENT SURPLUS/DEFICITS	12,015,243	10,735,176	89.3	12,945,646	120.6
CAPITAL EXPENDITURES	11,570,794	9,590,752	82.9	12,490,701	130.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	444,449	1,144,424	257.5	454,945	39.8
DEBT RESOLUTION REPAYMENTS	4,037	530,020	13,128.1	0	0.0
UNCOMMITTED SURPLUS/DEFICITS	440,412	614,405	139.5	454,945	74.0

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
200	Office Construction	4,861,072	50.7
400	Roads Construction	3,009,680	31.4
260	Markets/Toilets Construction	1,720,000	17.9
	All Other Projects	0	0.0
TOTAL		9,590,752	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
350	Purchase of vehicle /motor cycles	2,700,000	7.2
605	Constru. Of garbage	2,000,000	5.4
900	Bursary to needy / Bright students (19 wards)	1,520,000	4.1
	All Other Projects	31,091,604	83.3
TOTAL		37,311,604	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	249.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	75.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	82.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	13,128.1	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Jonathan K Muvinga	(Ag) Treasurer Esther N Luka (Mrs)	Clerk Michael M Kimwele
No of Employees 43	No of Councillors 8	Business Permit Schedule 6
Total Yearly Salaries 3,267,679	Total Civic Costs 1,191,898	Business Permit Base Value 250
Average/Employee 75,993	Average/Councillor 148,987	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,262,387	6,262,387	100.00	6,262,387	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,262,387	6,262,387	100.0	6,262,387	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,727,320	2,032,537	74.5	0	0.0
Market Fees	2,629,210	1,834,275	69.8	1,806,250	98.5
Others	4,432,400	1,989,315	44.9	7,525,960	469.1
Sub-Total	9,788,930	5,856,127	59.8	9,332,210	159.4
TOTAL REVENUES	16,051,317	12,118,514	75.5	15,594,597	128.7
EXPENDITURES					
Civic	1,226,000	1,191,898	97.2	1,821,000	152.8
L A Personnel	4,285,935	3,267,679	76.2	4,076,822	91.0
L A Operations	3,164,000	1,265,934	40.0	2,973,000	234.8
L A Maintenance	817,000	168,066	20.6	398,200	236.9
TOTAL Recurrent Expenditures	9,492,935	5,893,577	62.1	9,269,022	157.3
RECURRENT SURPLUS/DEFICITS	6,558,382	6,224,937	94.9	6,325,575	101.6
CAPITAL EXPENDITURES	3,987,387	3,857,367	96.7	4,194,382	99.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,570,995	2,007,570	78.1	2,131,193	106.2
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITTED SURPLUS/DEFICITS	2,570,995	2,007,570	78.1	2,131,193	106.2

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Grading of Feeder Roads	1,200,000	31.1
400	Culverts	637,367	16.5
350	Refuse Tractor	780,000	20.2
	All Other Projects	1,240,000	32.1
TOTAL		3,857,367	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
805	Bus parks completion (existing)	2,700,000	64.4
905	Provision of water (Kyanika, Kanzanzu, and Kivou wards)	615,731	14.7
210	Construction of schools and polytechnics (Kivou, Kanzanzu &)	578,652	13.8
	All Other Projects	300,000	7.2
TOTAL		4,194,382	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	40.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	212.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	59.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	62.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	105.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payment

(Values in KShs)

Mayor: J W Njuguna

Treasurer: Isaac N. Githui

(Ag) Clerk : J.M Mbugua

No. of Employees: 297

No. of Councillors: 16

Business Permit Schedule: 10

Total Yearly Salaries: 23,742,714

Total Civic Costs: 9,883,565

Business Permit Base Value 500

Average/Employee: 79,942

Average/Councillor: 617,723

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,070,439	23,063,439	99.97	23,070,439	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,070,439	23,063,439	100.0	23,070,439	100.0
Local Revenues					
CILOR	5,210,000	2,000,000	38.4	6,100,000	305.0
Property Rates	18,060,000	4,445,112	24.6	19,000,000	427.4
Single Business Permit	8,051,000	8,343,660	103.6	7,235,000	86.7
Market Fees	5,193,000	3,766,761	72.5	5,366,000	142.5
Others	32,649,600	15,922,825	48.8	20,131,800	363.2
Sub-Total	69,163,600	34,478,358	49.9	57,832,800	167.7
TOTAL REVENUES	92,234,039	57,541,797	62.4	80,903,239	140.6
EXPENDITURES					
Civic	10,684,800	9,883,565	92.5	12,409,066	125.6
L A Personnel	26,607,520	23,742,714	89.2	29,298,255	64.7
L A Operations	23,503,460	14,662,565	62.4	15,370,200	104.8
L A Maintenance	3,899,000	2,792,303	71.6	2,278,300	81.6
TOTAL Recurrent Expenditures	64,694,780	51,081,147	79.0	59,355,821	116.2
RECURRENT SURPLUS/DEFICITS	27,539,259	6,460,650	23.5	21,547,418	333.6
CAPITAL EXPENDITURES	17,100,000	17,560,677	102.7	13,502,726	76.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	10,439,259	-11,100,027		8,044,692	
DEBT RESOLUTION REPAYMENTS	5,970,440	5,339,392	89.4	8,000,000	149.8
UNCOMMITTED SURPLUS/DEFICITS	-4,468,819	-16,439,419		44,692	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
350	Purchase of Tipper Lorry	4,936,750	28.1
350	Purchase of Pick Up	2,049,863	11.7
400	Drainage Repair & Roads	4,327,642	24.6
	All Other Projects	6,246,422	35.6
TOTAL		17,560,677	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
925	Increase water supply	3,700,000	27.4
210	Mortuary completion	3,000,000	22.2
400	Extension of Kabati road	1,600,000	11.8
	All Other Projects	5,202,726	38.5
TOTAL		13,502,726	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	36.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	247.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	102.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	89.4	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: W.W. Pilisi	Treasurer: D.N Kaguri	Clerk : O. K. Langat
No. of Employees: 564	No. of Councillors: 67	Business Permit Schedule: 9
Total Yearly Salaries: 43,560,714	Total Civic Costs: 10,251,925	Business Permit Base Value 400
Average/Employee: 77,235	Average/Councillor: 153,014	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	42,949,962	32,127,572	74.80	42,949,962	133.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	42,949,962	32,127,572	74.8	42,949,962	133.7
Local Revenues					
CILOR	8,201,174	3,083,725	37.6	8,409,037	272.7
Property Rates	7,262,102	590,873	8.1	15,112,707	2,557.7
Single Business Permit	3,600,000	29,650,164	823.6	20,151,858	68.0
Market Fees	0	5,867,029	0.0	3,466,349	59.1
Others	36,725,965	22,087,605	60.1	43,335,687	409.6
Sub-Total	55,789,241	61,279,395	109.8	90,475,638	147.6
TOTAL REVENUES	98,739,203	93,406,967	94.6	133,425,600	142.8
EXPENDITURES					
Civic	12,162,000	10,251,925	84.3	25,084,000	244.7
L A Personnel	44,272,160	43,560,714	98.4	63,901,480	62.8
L A Operations	13,744,220	26,330,018	191.6	27,371,950	104.0
L A Maintenance	6,378,500	4,386,646	68.8	7,201,954	164.2
TOTAL Recurrent Expenditures	76,556,880	84,529,303	110.4	123,559,384	146.2
RECURRENT SURPLUS/DEFICITS	22,182,323	8,877,664	40.0	9,866,216	111.1
CAPITAL EXPENDITURES	12,884,989	5,656,516	43.9	18,001,227	318.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,297,335	3,221,147	34.6	-8,135,011	
DEBT RESOLUTION REPAYMENTS	30,064,974	10,201,540	33.9	24,948,735	244.6
UNCOMMITTED SURPLUS/DEFICITS	-20,767,639	-6,980,394	33.6	-33,083,746	474.0

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Land Rover	3,606,680	63.8
900	Dundori Water Supply	0	0.0
900	Mau Narok water Supply	0	0.0
	All Other Projects	2,049,836	36.2
TOTAL		5,656,516	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
360	Purchase of Land rover	3,600,000	20.2
350	Purchase of (1) tractor	1,600,000	9.0
350	Purchase of exhaustor	1,100,000	6.2
	All Other Projects	11,501,227	64.6
TOTAL		17,801,227	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	100.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	109.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	43.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	33.9	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor H M Nderi		Treasurer S T Kang'ea		Clerk G Kenaiya	
No of Employees	1,531	No of Councillors	25	Business Permit Schedule	12
Total Yearly Salaries	117,552,910	Total Civic Costs	0	Business Permit Base Value	700
Average/Employee	76,782	Average/Councillor	0		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	51,750,000	39,985,286	77.27	51,750,000	129.4
Road Maintenance Levy Fund (RMLF)	22,020,000	0	0.0	21,206,641	0.0
Sub-Total	73,770,000	39,985,286	54.2	72,956,641	182.5
Local Revenues					
CILOR	9,670,740	0	0.0	9,670,740	0.0
Property Rates	89,846,460	37,927,589	42.2	89,846,380	236.9
Single Business Permit	40,718,160	31,903,070	78.4	40,718,160	127.6
Market Fees	18,128,400	12,462,968	68.7	18,330,920	147.1
Others	206,646,720	83,681,703	40.5	212,579,572	443.5
Sub-Total	365,010,480	165,975,330	45.5	371,145,772	223.6
TOTAL REVENUES	438,780,480	205,960,616	46.9	444,102,413	215.6
EXPENDITURES					
Civic	0	0	0.0	0	0.0
L A Personnel	152,973,720	117,552,910	76.8	165,836,020	152.2
L A Operations	168,091,240	34,213,684	20.4	178,946,699	523.0
L A Maintenance	39,784,800	3,831,841	9.6	36,497,734	952.5
TOTAL Recurrent Expenditures	360,849,760	155,598,435	43.1	381,280,453	245.0
RECURRENT SURPLUS/DEFICITS	77,930,720	50,362,181	64.6	62,821,960	124.7
CAPITAL EXPENDITURES	21,500,000	2,610,796	12.1	21,700,000	831.2
LOAN REPAYMENTS	14,513,040	0	0.0	15,000,000	0.0
NET SURPLUS/DEFICITS	41,917,680	47,751,385	113.9	26,121,960	54.7
DEBT RESOLUTION REPAYMENTS	20,700,000	0	0.0	19,013,998	0.0
UNCOMMITTED SURPLUS/DEFICITS	21,217,680	47,751,385	225.1	7,107,962	14.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Expansion of MCN Mortuary	1,234,100	47.3
	Construction of MCN court	0	0.0
	Construction of shed at Bus.	0	0.0
	All Other Projects	1,376,696	52.7
TOTAL		2,610,796	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
999	Purchase of azubedi plot	10,000,000	41.3
350	Purchase of refuse trucks And refuse storags facilities	4,500,000	18.6
255	Rehabilitation of council Estate(Flamingo phase 1)	2,500,000	10.3
	All Other Projects	7,200,000	29.8
TOTAL		24,200,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	38.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	138.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	0.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio	45.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	43.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	12.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

District: BUSIA

(Values in KShs)

Chairman P J. Ong'aria		Treasurer Mr Frederick Sirengo		Clerk Maurice Otunga	
No of Employees	39	No of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	1,660,709	Total Civic Costs	392,700	Business Permit Base Value	500
Average/Employee	42,582	Average/Councillor	49,088		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,508,036	0	0.00	3,508,036	0.0
Road Maintenance Levy Fund (RMLF)	0	3,508,036	0.0	0	0.0
Sub-Total	3,508,036	3,508,036	100.0	3,508,036	100.0
Local Revenues					
CILOR	300,000	0	0.0	315,000	0.0
Property Rates	421,000	6,560	1.6	422,500	6,440.5
Single Business Permit	1,220,000	1,275,433	104.5	1,800,000	141.1
Market Fees	504,000	723,400	143.5	682,500	94.3
Others	2,320,000	384,830	16.6	2,221,700	1,414.1
Sub-Total	4,765,000	2,390,223	50.2	5,441,700	227.7
TOTAL REVENUES	8,273,036	5,898,259	71.3	8,949,736	151.7
EXPENDITURES					
Civic	895,600	392,700	43.8	802,400	204.3
L A Personnel	2,695,049	1,660,709	61.6	4,229,129	24.7
L A Operations	272,000	1,312,369	482.5	411,000	31.3
L A Maintenance	650,000	1,165,000	179.2	855,000	73.4
TOTAL Recurrent Expenditures	4,512,649	4,530,778	100.4	6,297,529	139.0
RECURRENT SURPLUS/DEFICITS	3,760,387	1,367,481	36.4	2,652,207	193.9
CAPITAL EXPENDITURES	1,052,411	1,050,000	99.8	1,052,411	100.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,707,976	317,481	11.7	1,599,796	503.9
DEBT RESOLUTION REPAYMENTS	1,334,309	1,334,309	100.0	678,406	50.8
UNCOMMITTED SURPLUS/DEFICITS	1,373,667	-1,016,828		921,390	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
500	Construction of Classrooms	287,400	27.4
900	Sinking of Boreholes and Protection of Spring Wells	243,000	23.1
400	Grading of Rural Roads and Laying of Log Bridge	58,000	5.5
	All Other Projects	461,600	44.0
TOTAL		1,050,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
240	Construction & provision of land	1,000,000	17.7
360	Purchase of civic vehicle	1,000,000	17.7
900	Piped water	700,000	12.4
	All Other Projects	2,960,000	52.3
TOTAL		5,660,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	100.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	50.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	99.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Charles Tanui
 No. of Employees: 70
 Total Yearly Salaries: 6,323,936
 Average/Employee: 90,342

Treasurer: Thomas Nyariki
 No. of Councillors: 97
 Total Civic Costs: 12,486,462
 Average/Councillor: 128,726

Clerk: H S Loyolmoi
 Business Permit Schedule: 7
 Business Permit Base Value: 300

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	28,322,296	28,322,296	100.00	28,322,296	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	28,322,296	28,322,296	100.0	28,322,296	100.0
Local Revenues					
CILOR	6,466,633	500,000	7.7	1,925,560	385.1
Property Rates	1,667,000	509,191	30.5	427,217	83.9
Single Business Permit	2,700,000	2,718,195	100.7	3,100,000	114.0
Market Fees	4,876,800	651,415	13.4	1,285,000	197.3
Others	6,963,600	13,860,950	199.0	15,416,180	159.8
Sub-Total	22,674,033	18,239,751	80.4	22,153,957	121.5
TOTAL REVENUES	50,996,329	46,562,047	91.3	50,476,253	108.4
EXPENDITURES					
Civic	12,491,400	12,486,462	100.0	9,369,420	75.0
L A Personnel	7,637,200	6,323,936	82.8	8,049,513	54.2
L A Operations	9,351,369	1,887,743	20.2	3,426,175	181.5
L A Maintenance	804,000	631,465	78.5	515,290	81.6
TOTAL Recurrent Expenditures	30,283,969	21,329,606	70.4	21,360,398	100.1
RECURRENT SURPLUS/DEFICITS	20,712,360	25,232,441	121.8	29,115,855	115.4
CAPITAL EXPENDITURES	11,372,000	12,012,056	105.6	25,680,321	213.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,340,360	13,220,385	141.5	3,435,534	26.0
DEBT RESOLUTION REPAYMENTS	13,268,567	545,803	4.1	831,845	152.4
UNCOMMITTED SURPLUS/DEFICITS	-3,928,207	12,674,582		2,603,690	20.5

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
300	Computers (2)	304,750	2.5
315	Photocopier	265,480	2.2
	Classroom Construction	6,559,185	54.6
	All Other Projects	4,882,641	40.6
TOTAL		12,012,056	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
240	Health related facilities (Health centres, Dispensaries)	10,680,000	32.3
999	Tea nursery / tea project	7,060,000	21.4
500	School - classroom construction	5,842,000	17.7
	All Other Projects	9,458,321	28.6
TOTAL		33,040,321	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	133.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	58.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	70.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	105.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	4.1	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Richard Yego	(Ag) Treasurer: J. Letting	(Ag) Clerk : J.K .Ketter
No. of Employees: 45	No. of Councillors: 18	Business Permit Schedule: 7
Total Yearly Salaries: 3,510,223	Total Civic Costs: 2,196,580	Business Permit Base Value 300
Average/Employee: 78,005	Average/Councillor: 122,032	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,875,978	6,875,978	100.00	6,875,918	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,875,978	6,875,978	100.0	6,875,918	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	888,080	793,689	89.4	976,888	123.1
Single Business Permit	1,514,700	1,305,930	86.2	1,514,700	116.0
Market Fees	564,520	366,125	64.9	620,972	169.6
Others	4,441,160	3,424,600	77.1	4,885,276	233.5
Sub-Total	7,408,460	5,890,344	79.5	7,997,836	135.8
TOTAL REVENUES	14,284,438	12,766,322	89.4	14,873,754	116.5
EXPENDITURES					
Civic	2,492,700	2,196,580	88.1	567,790	25.8
L A Personnel	4,457,800	3,510,223	78.7	4,365,053	52.8
L A Operations	2,627,854	1,045,128	39.8	1,853,374	177.3
L A Maintenance	412,000	848,242	205.9	397,870	46.9
TOTAL Recurrent Expenditures	9,990,354	7,600,173	76.1	7,184,087	94.5
RECURRENT SURPLUS/DEFICITS	4,294,084	5,166,149	120.3	7,689,667	148.8
CAPITAL EXPENDITURES	3,385,000	3,155,750	93.2	3,609,137	118.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	909,084	2,109,399	232.0	4,080,530	193.4
DEBT RESOLUTION REPAYMENTS	836,324	673,275	80.5	175,000	26.0
UNCOMMITTED SURPLUS/DEFICITS	72,760	1,436,124	1,973.8	3,905,530	271.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Market Construction	270,000	8.6
900	Water	1,504,000	47.7
500	Schools	768,000	24.3
	All Other Projects	613,750	19.4
TOTAL		3,155,750	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
360	Purchase of motor vehicle	1,200,000	33.2
500	Construction of school	800,000	22.2
900	Gravity water	700,000	19.4
	All Other Projects	909,137	25.2
TOTAL		3,609,137	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	176.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	90.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	80.5	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor: I.M. Mathenge
No. of Employees: 409
Total Yearly Salaries: 40,390,016
Average/Employee: 98,753

Treasurer: Joseph Rubui Wanyoike
No. of Councillors: 10
Total Civic Costs: 4,407,932
Average/Councillor: 440,793

Clerk : Geoffrey Mwangi Kanyi
Business Permit Schedule: 10
Business Permit Base Value: 500

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,821,337	8,073,252	91.52	8,821,337	109.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,821,337	8,073,252	91.5	8,821,337	109.3
Local Revenues					
CILOR	22,104,847	2,000,000	9.0	3,000,000	150.0
Property Rates	18,565,153	4,426,916	23.8	24,026,211	542.7
Single Business Permit	4,672,000	6,205,100	132.8	7,339,470	118.3
Market Fees	4,605,800	506,800	11.0	4,200,600	828.8
Others	111,092,063	77,867,733	70.1	133,421,040	220.9
Sub-Total	161,039,863	91,006,549	56.5	171,987,321	189.0
TOTAL REVENUES	169,861,200	99,079,801	58.3	180,808,658	182.5
EXPENDITURES					
Civic	4,663,700	4,407,932	94.5	4,923,420	111.7
L A Personnel	44,571,740	40,390,016	90.6	70,834,460	123.8
L A Operations	41,409,700	26,232,540	63.3	50,018,920	190.7
L A Maintenance	18,297,640	7,055,848	38.6	8,904,000	126.2
TOTAL Recurrent Expenditures	108,942,780	78,086,336	71.7	134,680,800	172.5
RECURRENT SURPLUS/DEFICITS	60,918,420	20,993,465	34.5	46,127,858	219.7
CAPITAL EXPENDITURES	32,410,000	13,811,062	42.6	28,021,340	202.9
LOAN REPAYMENTS	10,260,000	0	0.0	5,274,000	0.0
NET SURPLUS/DEFICITS	18,248,420	7,182,403	39.4	12,832,518	178.7
DEBT RESOLUTION REPAYMENTS	2,822,980	0	0.0	7,000,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	15,425,440	7,182,403	46.6	5,832,518	81.2

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Murram Road	4,522,682	32.7
400	Two Bridge at Kangaita	61,500	0.4
200	Extension of Engineer's Office	41,602	0.3
	All Other Projects	9,185,278	66.5
TOTAL		13,811,062	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
	Rehabilitation of sportsmans Arms Road	7,500,000	26.8
	Extension of sewer line	4,000,000	14.3
	Opening up/murraming earth roads	2,881,340	10.3
	All Other Projects	13,640,000	48.7
TOTAL		28,021,340	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	31.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	1,296.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Total Revenue Performance Ratio:	56.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	42.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman. NR		(Ag) Treasurer: Philip Ole Nchoko	(Ag) Clerk: N Tikani
No of Employees: 1,083		No of Councillors: 56	Business Permit Schedule: 7
Total Yearly Salaries: 101,107,320		Total Civic Costs: 15,883,000	Business Permit Base Value: 300
Average/Employee: 93,359		Average/Councillor: 283,625	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,475,317	18,632,539	91.00	20,475,317	109.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,475,317	18,632,539	91.0	20,475,317	109.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,160,000	533,270	46.0	1,400,000	262.5
Market Fees	2,118,000	1,866,326	88.1	1,060,000	56.8
Others	269,434,000	276,317,027	102.6	337,353,177	123.0
Sub-Total	272,712,000	278,716,623	102.2	339,813,177	121.9
TOTAL REVENUES	293,187,317	297,349,162	101.4	360,288,494	121.2
EXPENDITURES					
Civic	15,883,000	15,883,000	100.0	14,711,000	92.6
L A Personnel	100,126,320	101,107,320	101.0	136,583,643	72.7
L A Operations	78,248,760	54,368,760	69.5	73,529,760	135.2
L A Maintenance	74,907,000	58,400,112	78.0	85,921,683	147.1
TOTAL Recurrent Expenditures	269,165,080	229,759,192	85.4	310,746,086	135.2
RECURRENT SURPLUS/DEFICITS	24,022,237	67,589,970	281.4	49,542,408	73.3
CAPITAL EXPENDITURES	14,475,317	18,410,539	127.2	25,200,000	137.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,546,920	49,224,431	515.6	24,342,408	49.5
DEBT RESOLUTION REPAYMENTS	6,000,000	6,000,000	100.0	21,000,000	350.0
UNCOMMITTED SURPLUS/DEFICITS	3,546,920	43,224,431	1,218.6	3,342,408	7.7

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
500	Eor - Ekule Secondary School	8,600,000	46.7
500	Mogoiwe Secondary School	175,000	1.0
500	Kisiriri Polytechnic	125,000	0.7
	All Other Projects	9,510,539	51.7
TOTAL		18,410,539	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
999	Education bursaries - Enaibelbel	600,000	2.4
999	Education bursaries - Entiyani	500,000	2.0
999	Education bursaries - Keekonyokie	400,000	1.6
	All Other Projects	23,600,000	94.0
TOTAL		25,100,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	235.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	102.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	85.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	126.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Laon Sankok (Ag) Treasurer G S Sukantet (Ag) Clerk Duthi M. Hassan
 No. of Employees 67 No. of Councillors 21 Business Permit Schedule: 11
 Total Yearly Salaries: 4,043,737 Total Civic Costs: 1,036,831 Business Permit Base Value 600
 Average/Employee: 60,354 Average/Councillor: 49,373

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,247,807	7,247,807	100.00	7,247,807	100.0
Road Maintenance Levy Fund (RMLF)	1,968,498	0	0.0	0	0.0
Sub-Total	9,216,305	7,247,807	78.6	7,247,807	100.0
Local Revenues					
CILOR	0	96,505	0.0	0	0.0
Property Rates	0	18,150	0.0	0	0.0
Single Business Permit	4,420,000	3,369,235	76.2	5,280,000	156.7
Market Fees	1,424,580	723,070	50.8	2,174,000	300.7
Others	7,529,140	5,350,679	71.1	7,134,100	272.6
Sub-Total	13,373,720	9,541,639	71.3	14,588,100	152.9
TOTAL REVENUES	22,590,025	16,789,446	74.3	21,835,907	130.1
EXPENDITURES					
Civic	3,100,620	1,036,831	33.4	2,816,000	271.6
L A Personnel	5,633,520	4,043,737	71.8	6,152,581	82.1
L A Operations	2,636,700	1,227,156	46.5	3,319,490	270.5
L A Maintenance	992,600	38,415	3.9	1,885,400	4,908.0
TOTAL Recurrent Expenditures	12,363,440	6,346,139	51.3	14,173,471	223.3
RECURRENT SURPLUS/DEFICITS	10,226,585	10,443,307	102.1	7,662,436	73.4
CAPITAL EXPENDITURES	4,648,684	2,848,684	61.3	14,480,000	508.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,577,901	7,594,623	136.2	-6,817,564	
DEBT RESOLUTION REPAYMENTS	2,599,123	1,369,468	52.7	2,899,123	211.7
UNCOMMITTED SURPLUS/DEFICITS	2,978,778	6,225,155	209.0	-9,716,687	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
600	Slaughter House	2,848,684	100.0
	All Other Projects	0	0.0
TOTAL		2,848,684	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
600	Construction of slaughter house	4,000,000	27.6
405	Roads rehabilitation project (200kms.)	3,650,000	25.2
505	Construction of 8 classrooms	3,350,000	23.1
	All Other Projects	3,480,000	24.0
TOTAL		14,480,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	213.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	71.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	51.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	61.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	52.7	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: J.M Karumba

No. of Employees: 378

Total Yearly Salaries: 22,913,764

Average/Employee: 60,618

Treasurer: Isaac Githui

No. of Councillors: 10

Total Civic Costs: 2,459,388

Average/Councillor: 245,939

Clerk : J.K Nyanjui

Business Permit Schedule: 10

Business Permit Base Value 500

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,408,205	7,132,122	75.81	9,408,205	131.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,408,205	7,132,122	75.8	9,408,205	131.9
Local Revenues					
CILOR	31,000,000	1,100,000	3.5	6,000,000	545.5
Property Rates	11,500,000	4,684,004	40.7	115,000,000	2,455.2
Single Business Permit	5,600,000	8,080,600	144.3	1,520,000	18.8
Market Fees	4,404,080	1,470,295	33.4	4,604,080	313.1
Others	48,422,600	20,059,020	41.4	45,852,600	862.3
Sub-Total	100,926,680	35,393,919	35.1	172,976,680	488.7
TOTAL REVENUES	110,334,885	42,526,041	38.5	182,384,885	428.9
EXPENDITURES					
Civic	2,529,000	2,459,388	97.2	3,120,000	126.9
L A Personnel	35,351,120	22,913,764	64.8	23,413,780	48.2
L A Operations	12,325,720	9,668,783	78.4	11,051,000	114.3
L A Maintenance	14,266,500	1,625,584	11.4	6,993,500	430.2
TOTAL Recurrent Expenditures	64,472,340	36,667,519	56.9	44,578,280	121.6
RECURRENT SURPLUS/DEFICITS	45,862,545	5,858,522	12.8	137,806,605	2,352.2
CAPITAL EXPENDITURES	4,498,997	1,949,965	43.3	5,862,395	300.6
LOAN REPAYMENTS	0	1,861,340	0.0	0	0.0
NET SURPLUS/DEFICITS	41,363,548	2,047,217	4.9	131,944,210	6,445.1
DEBT RESOLUTION REPAYMENTS	4,570,842	4,570,843	100.0	3,545,814	77.6
UNCOMMITTED SURPLUS/DEFICITS	36,792,706	-2,523,626		128,398,396	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Drainage (Koinange)	368,230	18.9
	Earth road improvement	1,398,585	71.7
	Bitumen (sharp road)	112,490	5.8
	All Other Projects	70,660	3.6
TOTAL		1,949,965	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Acquisition of refuse vehicle	3,000,000	25.1
210	Construction of a community library	2,000,000	16.7
260	Construction of a new market	1,500,000	12.5
	All Other Projects	5,470,000	45.7
TOTAL		11,970,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	178.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	35.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	56.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	43.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Elijah Nyasaka (Ag) Treasurer: (Ag) Clerk : Nelco Masanya Sagwe
 No. of Employees: 26 No. of Councillors: 8 Business Permit Schedule: 10
 Total Yearly Salaries: 1,017,427 Total Civic Costs: 1,119,320 Business Permit Base Value 500
 Average/Employee: 39,132 Average/Councillor: 139,915

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,341,845	3,506,558	104.93	3,341,845	95.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,341,845	3,506,558	104.9	3,341,845	95.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,400,000	557,385	39.8	594,260	106.6
Market Fees	740,000	152,140	20.6	225,600	148.3
Others	2,209,400	525,620	23.8	518,000	254.5
Sub-Total	4,349,400	1,235,145	28.4	1,337,860	108.3
TOTAL REVENUES	7,691,245	4,741,703	61.7	4,679,705	98.7
EXPENDITURES					
Civic	1,212,000	1,119,320	92.4	745,000	66.6
L A Personnel	2,379,240	1,017,427	42.8	1,998,950	33.3
L A Operations	452,000	430,320	95.2	338,500	78.7
L A Maintenance	290,000	213,392	73.6	27,000	12.7
TOTAL Recurrent Expenditures	4,333,240	2,780,459	64.2	3,109,450	111.8
RECURRENT SURPLUS/DEFICITS	3,358,005	1,961,244	58.4	1,570,255	80.1
CAPITAL EXPENDITURES	2,650,000	1,483,106	56.0	1,003,000	67.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	708,005	478,138	67.5	567,255	118.6
DEBT RESOLUTION REPAYMENTS	585,468	326,736	55.8	337,087	103.2
UNCOMMITTED SURPLUS/DEFICITS	122,537	151,402	123.6	230,168	152.0

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
200	Office Construction	1,275,066	86.0
900	Protection of Water Springs	120,000	8.1
400	Roads Rehabilitation	30,000	2.0
	All Other Projects	58,040	3.9
TOTAL		1,483,106	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
200	Council of council offices	2,000,000	58.3
505	Construction of six classrooms	600,000	17.5
100	Upgrading of informal settlement	250,000	7.3
	All Other Projects	583,000	17.0
TOTAL		3,433,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	264.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	40.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	28.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	64.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	56.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	55.8	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Abisi Ontweka

(Ag) Treasurer: B. Otari

Clerk : N. Masanya

No. of Employees: 24

No. of Councillors: 8

Business Permit Schedule: 8

Total Yearly Salaries: 1,338,836

Total Civic Costs: 1,355,171

Business Permit Base Value 350

Average/Employee: 55,785

Average/Councillor: 169,396

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,655,030	6,069,893	91.21	6,655,030	109.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,655,030	6,069,893	91.2	6,655,030	109.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,300,000	317,300	24.4	1,500,000	472.7
Market Fees	1,900,000	709,130	37.3	2,835,000	399.8
Others	1,737,000	52,450	3.0	1,925,000	11,935.2
Sub-Total	4,937,000	1,078,880	21.9	6,260,000	580.2
TOTAL REVENUES	11,592,030	7,148,773	61.7	12,915,030	180.7
EXPENDITURES					
Civic	1,510,000	1,355,171	89.7	2,122,000	156.6
L A Personnel	2,094,420	1,338,836	63.9	2,750,520	51.9
L A Operations	464,000	753,465	162.4	695,000	92.2
L A Maintenance	619,000	78,570	12.7	590,000	750.9
TOTAL Recurrent Expenditures	4,687,420	3,526,042	75.2	6,157,520	174.6
RECURRENT SURPLUS/DEFICITS	6,904,610	3,622,731	52.5	6,757,510	186.5
CAPITAL EXPENDITURES	1,996,509	1,636,736	82.0	3,277,059	200.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,908,101	1,985,995	40.5	3,480,451	175.2
DEBT RESOLUTION REPAYMENTS	4,658,521	0	0.0	3,377,971	0.0
UNCOMMITTED SURPLUS/DEFICITS	249,580	1,985,995	795.7	102,480	5.2

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
600	Slaughter Slab	324,583	19.8
400	Road Works	245,583	15.0
200	Office Block	157,440	9.6
	All Other Projects	909,130	55.5
TOTAL		1,636,736	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Road improvement	827,059	23.7
240	Dispensaries	600,000	17.2
900	Gravity water	500,000	14.3
	All Other Projects	1,560,000	44.7
TOTAL		3,487,059	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	100.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	38.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	21.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	75.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	82.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN

District: NYAMBENE

(Values in KShs)

Chairman: Stephen T Mucheke	Treasurer Justus Kiambi Arithi	Clerk : B E.G. Njagi
No. of Employees 168	No. of Councillors 66	Business Permit Schedule 7
Total Yearly Salaries: 11,625,602	Total Civic Costs, 9,574,530	Business Permit Base Value 300
Average/Employee 69,200	Average/Councillor. 145,069	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,287,837	36,387,247	156.25	36,378,247	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,287,837	36,387,247	156.3	36,378,247	100.0
Local Revenues					
CILOR	13,000,000	400,000	3.1	12,000,000	3,000.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	9,000,000	8,384,975	93.2	7,000,000	83.5
Market Fees	6,000,000	6,046,276	100.8	6,100,000	100.9
Others	14,230,000	4,595,347	32.3	6,251,000	682.2
Sub-Total	42,230,000	19,426,598	46.0	31,351,000	161.4
TOTAL REVENUES	65,517,837	55,813,845	85.2	67,729,247	121.3
EXPENDITURES					
Civic	9,766,000	9,574,530	98.0	7,684,000	80.3
L A Personnel	17,767,120	11,625,602	65.4	17,746,160	53.0
L A Operations	7,420,000	1,538,984	20.7	6,162,000	400.4
L A Maintenance	4,527,000	330,640	7.3	4,225,000	1,277.8
TOTAL Recurrent Expenditures	39,480,120	23,069,756	58.4	35,817,160	155.3
RECURRENT SURPLUS/DEFICITS	26,037,717	32,744,089	125.8	31,912,087	97.5
CAPITAL EXPENDITURES	17,122,094	18,852,322	110.1	24,025,000	127.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,915,623	13,891,767	155.8	7,887,087	56.8
DEBT RESOLUTION REPAYMENTS	8,185,153	8,185,152	100.0	5,440,149	66.5
UNCOMMITTED SURPLUS/DEFICITS	730,470	5,706,615	781.2	2,446,938	42.9

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
	Completion of Chairman's office, & committee room	400,000	2.1
800	Completion of Kianjai Bus Park	205,450	1.1
350	Purchase Of Council Lorry	5,947,219	31.5
	All Other Projects	12,299,653	65.2
TOTAL		18,852,322	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
405	Grading & murrming of roads	5,655,000	32.9
999	Survey of market plots (Turingwi, Rei, Kaare)	2,500,000	14.5
805	Culvert of county hotel	2,000,000	11.6
	All Other Projects	7,045,000	41.0
TOTAL		17,200,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	156.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	41.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	46.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	58.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	110.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman P. Agwata		Treasurer Andrew T. Kipsiger		Clerk Peter K. Waweru	
No of Employees	161	No of Councillors	26	Business Permit Schedule	7
Total Yearly Salaries	5,987,070	Total Civic Costs	2,026,092	Business Permit Base Value	300
Average/Employee	37,187	Average/Councillor	77,927		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,404,697	24,404,696	100.00	24,404,697	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	24,404,697	24,404,696	100.0	24,404,697	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	8,694,000	3,088,480	35.5	7,640,000	247.4
Market Fees	5,192,775	1,352,685	26.0	8,118,000	600.1
Others	16,107,100	1,155,510	7.2	20,230,580	3,114.5
Sub-Total	29,993,875	5,596,675	18.7	35,988,580	643.0
TOTAL REVENUES	54,398,572	30,001,371	55.2	60,393,277	201.3
EXPENDITURES					
Civic	4,475,720	2,026,092	45.3	6,431,600	317.4
L A Personnel	17,102,303	5,987,070	35.0	18,083,893	140.8
L A Operations	1,551,880	3,578,690	230.6	8,430,220	235.6
L A Maintenance	352,700	858,182	243.3	2,735,000	318.7
TOTAL Recurrent Expenditures	23,482,603	12,450,034	53.0	35,680,713	286.6
RECURRENT SURPLUS/DEFICITS	30,915,969	17,551,337	56.8	24,712,564	140.8
CAPITAL EXPENDITURES	12,404,697	7,567,000	61.0	10,300,000	136.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	18,511,272	9,984,337	53.9	14,412,564	144.4
DEBT RESOLUTION REPAYMENTS	12,000,000	9,232,726	76.9	14,104,697	152.8
UNCOMMITTED SURPLUS/DEFICITS	6,511,272	751,611	11.5	307,867	41.0

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Construction of Modern Markets	4,000,000	52.9
400	Murrming of Roads	2,500,000	33.0
999	Purchase of Land for Market	1,067,000	14.1
	All Other Projects	0	0.0
TOTAL		7,567,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
360	Purchase of vehicle	3,500,000	34.0
905	Replacement of water pump at Manga	1,000,000	9.7
400	Grading of roads	1,000,000	9.7
	All Other Projects	4,800,000	46.6
TOTAL		10,300,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	169.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	18.7	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	53.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	61.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	76.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

District: NYAMIRA

(Values in KShs)

Chairman Charles Sagwe Omayo (Ag) Treasurer Jacob M O'Masaki (Ag) Clerk Jacob Omasaki
 No of Employees 99 No of Councillors: 9 Business Permit Schedule 9
 Total Yearly Salaries 1,248,885 Total Civic Costs 1,798,075 Business Permit Base Value 400
 Average/Employee. 12,615 Average/Councillor. 199,786

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,815,380	8,366,044	94.90	8,815,380	105.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,815,380	8,366,044	94.9	8,815,380	105.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,000,000	1,505,935	50.2	123,250	8.2
Market Fees	0	887,269	0.0	740,620	83.5
Others	8,016,820	1,304,042	16.3	1,857,375	208.7
Sub-Total	11,016,820	3,697,246	33.6	2,721,245	73.6
TOTAL REVENUES	19,832,200	12,063,289	60.8	11,536,625	95.6
EXPENDITURES					
Civic	1,047,700	1,798,075	171.6	584,200	32.5
L A Personnel	8,176,228	1,248,885	15.3	9,412,650	278.7
L A Operations	2,190,725	2,129,944	97.2	3,480,170	163.4
L A Maintenance	2,557,613	538,683	21.1	2,976,860	552.6
TOTAL Recurrent Expenditures	13,972,266	5,715,587	40.9	16,453,880	287.9
RECURRENT SURPLUS/DEFICITS	5,859,934	6,347,702	108.3	-4,917,255	
CAPITAL EXPENDITURES	2,644,614	1,706,472	64.5	2,859,733	167.6
LOAN REPAYMENTS	0	804,474	0.0	0	0.0
NET SURPLUS/DEFICITS	3,215,320	3,836,756	119.3	-7,776,988	
DEBT RESOLUTION REPAYMENTS	4,215,503	1,970,425	46.7	3,720,000	188.8
UNCOMMITTED SURPLUS/DEFICITS	-1,000,183	1,866,331		-11,496,988	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
400	Access Roads	445,020	26.1
400	Transport Infrastructure	469,749	27.5
200	Town Hall	375,695	22.0
	All Other Projects	416,008	24.4
TOTAL		1,706,472	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
200	Town hall construction	6,000,000	75.9
905	Water infrastructure rehabilitation	1,050,000	13.3
405	Roads - street rehabilitation	700,000	8.9
	All Other Projects	157,733	2.0
TOTAL		7,907,733	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	100.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	31.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	33.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	40.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	64.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	46.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 646 Nyandarua County Council
Province: CENTRAL
Summary Profile Fiscal Year 2001-2002
District: NYANDARUA

(Values in KShs)

Chairman: J.M Matheri	Treasurer: Joseph Njenga Mbugua	Clerk : Jackson Maina Chege
No. of Employees: 287	No. of Councillors: 30	Business Permit Schedule: 9
Total Yearly Salaries: 17,800,066	Total Civic Costs: 8,022,557	Business Permit Base Value 400
Average/Employee: 62,021	Average/Councillor: 267,419	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	26,230,947	26,230,947	100.00	26,230,947	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	26,230,947	26,230,947	100.0	26,230,947	100.0
Local Revenues					
CILOR	4,500,000	1,500,000	33.3	7,500,000	500.0
Property Rates	4,700,000	3,137,798	66.8	4,500,000	143.4
Single Business Permit	16,000,000	19,727,086	123.3	13,500,000	68.4
Market Fees	3,400,000	3,484,885	102.5	3,600,000	103.3
Others	16,922,133	5,446,679	32.2	20,592,895	912.4
Sub-Total	45,522,133	33,296,448	73.1	49,692,895	149.2
TOTAL REVENUES	71,753,080	59,527,395	83.0	75,923,842	127.5
EXPENDITURES					
Civic	7,077,200	8,022,557	113.4	7,349,100	91.6
L A Personnel	25,174,107	17,800,066	70.7	29,558,990	77.8
L A Operations	14,727,000	13,158,401	89.3	13,851,053	105.3
L A Maintenance	2,518,000	3,781,907	150.2	2,832,275	74.9
TOTAL Recurrent Expenditures	49,496,307	42,762,931	86.4	53,591,418	125.3
RECURRENT SURPLUS/DEFICITS	22,256,773	16,764,464	75.3	22,332,424	133.2
CAPITAL EXPENDITURES	16,200,000	6,258,336	38.6	20,300,000	324.4
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,056,773	10,506,128	173.5	2,032,424	19.3
DEBT RESOLUTION REPAYMENTS	4,800,000	6,334,482	132.0	2,030,947	32.1
UNCOMMITTED SURPLUS/DEFICITS	1,256,773	4,171,646	331.9	1,477	0.0

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Road Grading	2,733,849	43.7
350	Purchase Tractor	2,040,000	32.6
260	Ndaragwa Market	218,500	3.5
	All Other Projects	1,265,987	20.2
TOTAL		6,258,336	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
210	Uplighting dispensary to health centre	6,000,000	21.9
900	Rehabilitation of boreholes (Nyakio/Charagita)	2,200,000	8.0
900	Rehabilitation of boreholes (Magumu)	2,200,000	8.0
	All Other Projects	16,980,000	62.0
TOTAL		27,380,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	205.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	73.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	38.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	132.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: M. Odongo

(Ag) Treasurer: B O. Ang'engo

(Ag) Clerk: Martin Onyango Achara

No. of Employees: 180

No. of Councillors: 33

Business Permit Schedule: 5

Total Yearly Salaries: 8,912,413

Total Civic Costs: 4,908,968

Business Permit Base Value 200

Average/Employee: 49,513

Average/Councillor: 148,757

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,379,493	15,379,493	100.00	15,379,493	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,379,493	15,379,493	100.0	15,379,493	100.0
Local Revenues					
CILOR	200,000	350,000	175.0	2,800,000	800.0
Property Rates	150,000	225,000	133.3	2,500,000	1,250.0
Single Business Permit	5,175,000	4,100,000	79.2	6,000,000	146.3
Market Fees	7,000,000	5,985,000	85.5	7,000,000	117.0
Others	14,999,360	3,737,800	24.9	15,585,800	906.6
Sub-Total	27,524,360	14,372,800	52.2	33,885,800	235.8
TOTAL REVENUES	42,903,853	29,752,293	69.3	49,265,293	165.6
EXPENDITURES					
Civic	5,405,000	4,908,968	90.8	5,405,000	110.1
L A Personnel	13,085,348	8,912,413	68.1	15,395,894	112.3
L A Operations	6,925,000	6,250,218	90.3	10,010,000	160.2
L A Maintenance	1,990,000	1,262,000	63.4	2,710,000	214.7
TOTAL Recurrent Expenditures	27,405,348	21,333,599	77.8	33,520,894	157.1
RECURRENT SURPLUS/DEFICITS	15,498,505	8,418,694	54.3	15,744,399	157.0
CAPITAL EXPENDITURES	9,227,696	9,227,696	100.0	9,227,696	100.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,270,809	-909,002		6,516,703	
DEBT RESOLUTION REPAYMENTS	6,151,797	6,151,791	100.0	6,151,797	100.0
UNCOMMITTED SURPLUS/DEFICITS	119,012	-6,960,793		34,950	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
200	Land Acquisition for Construction of Council office block and c	300,000	3.3
200	Additional allocation for the construction of council's office bl	4,000,000	43.3
400	Murraming of market roads at katito marke	700,000	7.6
	All Other Projects	4,227,696	45.8
TOTAL		9,227,696	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
235	Rural Electrification - Nyangoma	900,000	9.7
500	Technical Training Centre - Central Nyakach	750,000	8.1
240	Construction of health centre - Miwani ward	650,000	7.0
	All Other Projects	6,950,000	75.1
TOTAL		9,250,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	52.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 656 Nyansioingo Town Council

Province: NYANZA

Summary Profile Fiscal Year 2001-2002

District: NYAMIRA

(Values in KShs)

Chairman: Frida Mweri	(Ag) Treasurer: Peter Makori Mochama	Clerk : Osano Nyasente
No. of Employees: 31	No. of Councillors: 8	Business Permit Schedule: 7
Total Yearly Salaries: 1,193,438	Total Civic Costs: 1,471,345	Business Permit Base Value 300
Average/Employee: 38,498	Average/Councillor: 183,918	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,657,508	4,657,508	100.00	4,657,508	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,657,508	4,657,508	100.0	4,657,508	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	20,000	0	0.0	20,000	0.0
Single Business Permit	1,100,000	787,040	71.5	1,300,000	165.2
Market Fees	480,000	160,845	33.5	400,000	248.7
Others	3,326,000	758,344	22.8	3,446,000	681.2
Sub-Total	4,926,000	1,706,229	34.6	5,166,000	302.8
TOTAL REVENUES	9,583,508	6,363,737	66.4	9,823,508	154.4
EXPENDITURES					
Civic	1,388,000	1,471,345	106.0	1,028,000	69.9
L A Personnel	2,699,905	1,193,438	44.2	3,269,082	53.0
L A Operations	642,000	1,444,302	225.0	633,000	43.8
L A Maintenance	50,500	158,314	313.5	53,400	33.7
TOTAL Recurrent Expenditures	4,780,405	4,267,399	89.3	4,983,482	116.8
RECURRENT SURPLUS/DEFICITS	4,803,103	2,096,338	43.6	4,840,026	230.9
CAPITAL EXPENDITURES	3,050,508	1,132,812	37.1	2,850,000	251.6
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,752,595	963,526	55.0	1,990,026	206.5
DEBT RESOLUTION REPAYMENTS	1,607,000	830,000	51.6	1,807,508	217.8
UNCOMMITTED SURPLUS/DEFICITS	145,595	133,526	91.7	182,518	136.7

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Office Block	618,587	54.6
400	Rehabilitation of Roads	514,225	45.4
	All Other Projects	0	0.0
TOTAL		1,132,812	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of refuse collection tractor	1,000,000	62.7
805	Rehabilitation of Rural Access Roads	254,874	16.0
900	Electricity for office block	141,026	8.8
	All Other Projects	199,748	12.5
TOTAL		1,595,648	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	218.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	34.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	34.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	89.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	37.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	51.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

Summary of Financial Performance

District: NYERI

(Values in KShs)

Chairman Samuel Wachira Wanjohi
 No of Employees 203
 Total Yearly Salaries 20,668,352
 Average/Employee 101,815

Treasurer J N Ndichu
 No of Councillors 47
 Total Civic Costs 8,966,946
 Average/Councillor 190,786

(Ag) Clerk S M Mucheru
 Business Permit Schedule 8
 Business Permit Base Value 350

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,276,584	25,186,317	99.64	25,276,585	100.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,276,584	25,186,317	99.6	25,276,585	100.4
Local Revenues					
CILOR	4,860,000	1,100,000	22.6	4,860,000	44.18
Property Rates	2,931,640	319,471	10.9	500,000	156.5
Single Business Permit	15,000,000	12,146,083	81.0	18,000,000	148.2
Market Fees	4,129,000	3,437,730	83.3	4,685,900	136.3
Others	18,426,060	14,677,091	79.7	20,288,240	329.3
Sub-Total	45,346,700	31,680,375	69.9	48,334,140	152.6
TOTAL REVENUES	70,623,284	56,866,692	80.5	73,610,725	129.4
EXPENDITURES					
Civic	9,035,500	8,966,946	99.2	8,469,000	94.4
L A Personnel	19,149,440	20,668,352	107.9	21,402,703	72.6
L A Operations	13,667,380	10,157,800	74.3	15,006,374	147.7
L A Maintenance	2,577,900	782,337	30.3	9,732,080	1,244.0
TOTAL Recurrent Expenditures	44,430,220	40,575,436	91.3	54,610,157	134.6
RECURRENT SURPLUS/DEFICITS	26,193,064	16,291,256	62.2	19,000,568	116.6
CAPITAL EXPENDITURES	15,165,950	1,944,840	12.8	12,371,121	636.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	11,027,114	14,346,416	130.1	6,629,447	46.2
DEBT RESOLUTION REPAYMENTS	10,110,634	0	0.0	10,110,635	0.0
UNCOMMITTED SURPLUS/DEFICITS	916,480	14,346,416	1,565.4	-3,481,188	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
400	Grading & murrming of roads	1,527,437	78.5
260	improvement of markets	417,403	21.5
	All Other Projects	0	0.0
TOTAL		1,944,840	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
605	Solid waste magt. (exhauster & waste ground)	5,000,000	15.9
805	Grading & murrming	4,500,000	14.3
365	Rehabilitation of heavy duty vehicles	4,500,000	14.3
	All Other Projects	17,387,000	55.4
TOTAL		31,387,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	22.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	69.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	12.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor: David Mararo Mwangi

Treasurer: P.M Ng'arua

Clerk : Richard Kiana Gikuhi

No. of Employees: 487

No. of Councillors: 20

Business Permit Schedule: 10

Total Yearly Salaries: 28,032,399

Total Civic Costs: 13,047,554

Business Permit Base Value 500

Average/Employee: 57,561

Average/Councillor: 652,378

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,568,730	18,980,481	88.00	21,568,730	113.6
Road Maintenance Levy Fund (RMLF)	12,212,500	0	0.0	10,535,000	0.0
Sub-Total	33,781,230	18,980,481	56.2	32,103,730	169.1
Local Revenues					
CILOR	4,538,435	1,000,000	22.0	3,000,000	300.0
Property Rates	7,343,160	7,194,300	98.0	11,610,000	161.4
Single Business Permit	16,400,000	9,227,672	56.3	10,700,000	116.0
Market Fees	14,526,760	7,750,508	53.4	8,059,000	104.0
Others	46,703,700	31,610,376	67.7	45,479,960	249.4
Sub-Total	80,512,055	56,782,856	63.4	78,848,960	138.9
TOTAL REVENUES	123,293,285	75,763,337	61.4	110,952,690	146.4
EXPENDITURES					
Civic	6,296,180	13,047,554	207.2	1,454,943	11.2
L A Personnel	35,720,240	28,032,399	78.5	52,831,506	73.1
L A Operations	21,499,900	25,388,847	118.1	20,499,000	80.7
L A Maintenance	20,661,320	4,262,369	20.6	856,000	20.1
TOTAL Recurrent Expenditures	84,177,640	70,731,169	84.0	75,641,449	106.9
RECURRENT SURPLUS/DEFICITS	39,115,645	5,032,168	12.9	35,311,241	701.7
CAPITAL EXPENDITURES	31,748,560	8,047,724	25.3	8,550,000	106.3
LOAN REPAYMENTS	3,846,680	0	0.0	19,550,000	0.0
NET SURPLUS/DEFICITS	3,520,405	-3,011,783		7,211,241	
DEBT RESOLUTION REPAYMENTS	4,500,000	0	0.0	5,500,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	-979,595	-3,011,783	307.5	1,711,241	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
350	Repair of machinery	1,940,915	24.1
260	kingongo market Shops	2,767,926	34.4
400	haulage of murram	1,260,128	15.7
	All Other Projects	2,078,755	25.8
TOTAL		8,047,724	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
405	Rehabilitation of Earth roads	3,000,000	35.1
999	Mumbi site Development	1,200,000	14.0
235	Installation of street Lights	750,000	8.8
	All Other Projects	3,600,000	42.1
TOTAL		8,550,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	490.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	63.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	25.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: M.W Nang'ole
 No of Employees: 98
 Total Yearly Salaries: 6,601,720
 Average/Employee: 67,364

Treasurer: NR
 No. of Councillors: 34
 Total Civic Costs: 6,869,910
 Average/Councillor: 202,056

Clerk : J.M Khisa
 Business Permit Schedule: 3
 Business Permit Base Value 150

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,496,122	30,496,122	100.00	30,496,122	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	30,496,122	30,496,122	100.0	30,496,122	100.0
Local Revenues					
CILOR	2,863,819	2,863,800	100.0	720,000	25.1
Property Rates	1,903,800	1,983,800	98.2	2,220,200	118.7
Single Business Permit	4,410,400	3,531,000	80.1	4,945,000	140.0
Market Fees	594,400	1,872,600	315.0	1,000,000	53.4
Others	16,091,400	15,690,800	97.5	51,447,200	384.5
Sub-Total	25,863,819	25,828,200	99.9	60,332,400	233.6
TOTAL REVENUES	56,359,941	56,324,322	99.9	90,828,522	161.3
EXPENDITURES					
Civic	7,511,900	6,869,910	91.5	7,516,000	109.4
L A Personnel	55,111,420	6,601,720	12.0	12,830,806	157.2
L A Operations	8,857,400	6,559,400	74.1	10,376,200	158.2
L A Maintenance	2,530,000	2,660,080	105.1	1,586,200	59.6
TOTAL Recurrent Expenditures	74,010,720	22,691,110	30.7	32,309,206	142.4
RECURRENT SURPLUS/DEFICITS	-17,650,779	33,633,212		58,519,316	174.0
CAPITAL EXPENDITURES	18,297,673	25,598,312	139.9	25,309,265	98.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-35,948,452	8,034,900		33,210,051	413.3
DEBT RESOLUTION REPAYMENTS	2,800,659	0	0.0	1,850,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	-38,749,111	8,034,900		31,360,051	390.3

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
100	Survey of markets	4,200,000	16.4
200	construction of offices	4,400,000	17.2
260	Fencing of markets	440,000	1.7
	All Other Projects	16,558,312	64.7
TOTAL		25,598,312	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
500	Construction of schools	16,466,000	26.3
260	Survey of market centers	10,000,000	16.0
900	Provision of water	7,297,000	11.6
	All Other Projects	28,906,000	46.1
TOTAL		62,669,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	67.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	30.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	99.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	30.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	139.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Chairman Z N Mairura		Treasurer C M Andima		Clerk S O Miroro	
No of Employees 37		No of Councillors 9		Business Permit Schedule 7	
Total Yearly Salaries 2,666,963		Total Civic Costs 1,490,560		Business Permit Base Value 300	
Average/Employee 72,080		Average/Councillor 165,618			

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,171,021	4,170,571	99.99	4,171,021	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,171,021	4,170,571	100.0	4,171,021	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,590,000	1,378,800	86.7	1,850,000	134.2
Market Fees	1,380,000	489,120	35.4	435,292	89.0
Others	4,890,000	1,512,046	30.9	7,100,629	620.7
Sub-Total	7,860,000	3,379,966	43.0	9,385,921	277.7
TOTAL REVENUES	12,031,021	7,550,537	62.8	13,556,942	179.5
EXPENDITURES					
Civic	1,605,400	1,490,560	92.8	1,868,000	125.3
L A Personnel	3,526,718	2,666,963	75.6	4,248,875	103.7
L A Operations	1,719,000	1,291,258	75.1	2,765,000	214.1
L A Maintenance	642,000	249,481	38.9	685,000	274.6
TOTAL Recurrent Expenditures	7,493,118	5,698,262	76.0	9,566,875	167.9
RECURRENT SURPLUS/DEFICITS	4,537,903	1,852,275	40.8	3,990,067	215.4
CAPITAL EXPENDITURES	1,889,811	1,686,050	89.2	2,056,335	122.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,648,092	166,225	6.3	1,933,732	1163.3
DEBT RESOLUTION REPAYMENTS	2,281,210	2,281,210	100.0	1,928,014	84.5
UNCOMMITTED SURPLUS/DEFICITS	366,882	-2,114,985		5,718	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	purchase of vehicle	819,050	48.6
400	rehabilitation of roads	370,000	21.9
600	Slaughter house	297,000	17.6
	All Other Projects	200,000	11.9
TOTAL		1,686,050	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of tractor/trailor	2,500,000	44.3
600	Construction of slaughter house	1,800,000	31.9
100	Preparation of phy. Dsev.plan, upgrading of inf. Sett	500,000	8.9
	All Other Projects	840,000	14.9
TOTAL		5,640,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	151.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	43.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	89.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL

District: NYANDARUA

(Values in KShs)

Chairman: P.N Gathika

(Ag) Treasurer: J.K Waititu

Clerk : D.G Macharia

No. of Employees:

122

No. of Councillors:

9

Business Permit Schedule: 10

Total Yearly Salaries:

6,932,616

Total Civic Costs:

1,583,899

Business Permit Base Value 500

Average/Employee:

56,825

Average/Councillor:

175,989

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,669,422	3,450,000	73.88	3,495,013	101.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,669,422	3,450,000	73.9	3,495,013	101.3
Local Revenues					
CILOR	1,500,000	1,000,000	66.7	56,628	5.7
Property Rates	2,689,200	2,819,513	104.8	2,220,048	78.7
Single Business Permit	3,620,000	2,731,778	75.5	3,773,300	138.1
Market Fees	920,000	208,916	22.7	1,870,000	895.1
Others	7,789,000	3,074,779	39.5	3,593,500	374.4
Sub-Total	16,518,200	9,834,986	59.5	11,513,476	117.1
TOTAL REVENUES	21,187,622	13,284,986	62.7	15,008,489	113.0
EXPENDITURES					
Civic	2,208,000	1,583,899	71.7	1,323,200	83.5
L A Personnel	9,496,260	6,932,616	73.0	4,909,709	42.1
L A Operations	3,840,800	2,863,764	74.6	2,920,100	102.0
L A Maintenance	1,001,800	304,268	30.4	1,199,000	394.1
TOTAL Recurrent Expenditures	16,546,860	11,684,547	70.6	10,352,009	88.6
CAPITAL EXPENDITURES	19,000,000	944,950	5.0	1,834,000	194.1
LOAN REPAYMENTS	50,000	0	0.0	0	0.0
DEBT RESOLUTION REPAYMENTS	1,600,000	1,380,721	86.3	1,661,013	120.3

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
400	Matura roads	17,000	1.8
500	Kiganjo Secondary school	50,000	5.3
500	kieni primary School	50,000	5.3
	All Other Projects	827,950	87.6
TOTAL		944,950	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
	Oikalou Market	3,000,000	60.5
300	Purchase of computers- OTC	200,000	4.0
505	Munyeki Secondary School	150,000	3.0
	All Other Projects	1,610,000	32.5
TOTAL		4,960,000	100.0

LATF Personnel Ratio:

30.3

LATF Capital Ratio:

1,380.0

Civic Ratio:

13.6

Local Revenue Performance Ratio:

59.5

Recurrent Expenditure Performance Ratio:

70.6

Capital Expenditure Performance Ratio:

5.0

Debt Resolution Performance Ratio:

86.3

Total Planned Personnel Expenditures compared to Total Expenditures

Total Planned Capital Projects compared to LATF Service Delivery Amount

Total Actual Civic Expenditures compared to Total Recurrent Expenditures

Total Local Revenues compared to Planned Local Revenues

Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures

Total Actual Capital Expenditures compared to Planned Capital Expenditures

Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: D.K Ole Muya

No. of Employees: 302

Total Yearly Salaries: 22,034,720

Average/Employee: 72,963

(Ag) Treasurer: Francis Sankale Tameno Clerk : Albert Munganya Leina

No. of Councillors: 64

Total Civic Costs: 18,696,759

Average/Councillor: 292,137

Business Permit Schedule: 9

Business Permit Base Value 400

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,864,205	22,875,068	92.00	24,864,205	108.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	24,864,205	22,875,068	92.0	24,864,205	108.7
Local Revenues					
CILOR	2,027,385	0	0.0	2,027,385	0.0
Property Rates	8,617,500	466,000	5.4	3,290,115	706.0
Single Business Permit	7,695,900	11,663,694	151.6	9,480,000	81.3
Market Fees	5,900,000	5,895,779	99.9	8,100,000	137.4
Others	46,948,800	42,090,093	89.7	55,068,185	185.2
Sub-Total	71,189,585	60,115,566	84.4	77,965,685	129.7
TOTAL REVENUES	96,053,790	82,990,634	86.4	102,829,890	123.9
EXPENDITURES					
Civic	11,950,616	18,696,759	156.5	13,127,772	70.2
L A Personnel	32,646,803	22,034,720	67.5	33,152,465	96.9
L A Operations	15,634,401	22,123,590	141.5	21,362,139	96.6
L A Maintenance	10,468,600	9,375,794	89.6	4,001,500	42.7
TOTAL Recurrent Expenditures	70,700,420	72,230,863	102.2	71,643,876	99.2
RECURRENT SURPLUS/DEFICITS	25,353,370	10,759,771	42.4	31,186,014	289.8
CAPITAL EXPENDITURES	20,665,000	5,932,725	28.7	21,872,569	368.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,688,370	4,827,046	103.0	9,313,445	192.9
DEBT RESOLUTION REPAYMENTS	1,956,762	0	0.0	0	0.0
UNCOMMITTED SURPLUS/DEFICITS	2,731,608	4,827,046	176.7	9,313,445	192.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of landrover TDI	2,626,957	44.3
300	Computerisation	1,964,858	33.1
999	Rehabilitation of demonstration farm	618,956	10.4
	All Other Projects	721,954	12.2
TOTAL		5,932,725	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Equipping works Department	2,622,569	11.0
999	Bursary Awards(Secondary Schools)	2,000,000	8.4
900	Embalbal Bore-hole Project	1,000,000	4.2
	All Other Projects	18,250,000	76.4
TOTAL		23,872,569	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	277.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	25.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	84.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	102.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	28.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: William Githinji (Ag) Treasurer: Munyoroku Maina Maingi Clerk : S.N Kuria
 No. of Employees: 73 No. of Councillors: 8 Business Permit Schedule: 10
 Total Yearly Salaries: 4,465,815 Total Civic Costs: 1,688,775 Business Permit Base Value 500
 Average/Employee: 61,176 Average/Councillor: 211,097

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,495,013	3,495,013	100.00	3,495,013	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,495,013	3,495,013	100.0	3,495,013	100.0
Local Revenues					
CILOR	51,480	0	0.0	56,628	0.0
Property Rates	1,963,680	1,598,929	66.1	2,220,048	170.9
Single Business Permit	3,053,000	3,071,509	100.6	3,773,300	122.8
Market Fees	1,700,000	1,375,299	80.9	1,870,000	136.0
Others	3,908,000	2,893,480	74.0	3,593,500	397.9
Sub-Total	10,676,160	8,639,217	80.9	11,513,476	133.3
TOTAL REVENUES	14,171,173	12,134,230	85.6	15,008,489	123.7
EXPENDITURES					
Civic	1,427,200	1,688,775	118.3	1,323,200	78.4
L A Personnel	4,942,883	4,465,815	90.3	4,909,709	65.4
L A Operations	2,225,100	2,531,746	113.8	2,920,100	115.3
L A Maintenance	1,032,000	975,725	94.5	1,199,000	122.9
TOTAL Recurrent Expenditures	9,627,183	9,662,061	100.4	10,352,009	107.1
RECURRENT SURPLUS/DEFICITS	4,543,990	2,472,169	54.4	4,656,480	188.4
CAPITAL EXPENDITURES	2,000,000	907,495	45.4	1,834,000	202.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,543,990	1,564,674	61.5	2,822,480	180.4
DEBT RESOLUTION REPAYMENTS	1,495,013	1,495,013	100.0	1,661,013	111.1
UNCOMMITTED SURPLUS/DEFICITS	1,048,977	69,661	6.6	1,161,467	1,667.3

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
350	rehabilitation of vehicles	383,841	42.3
260	Nduyi market	224,000	24.7
400	murraring roads	299,654	33.0
	All Other Projects	0	0.0
TOTAL		907,495	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
405	Grading of feeder roads	150,000	38.5
405	Grading of feeder roads	100,000	25.6
505	Gatarwa Secondary School	50,000	12.8
	All Other Projects	90,000	23.1
TOTAL		390,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	190.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	80.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	45.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

District: RACHUONYO

(Values in KShs)

Chairman S O Were		(Ag) Treasurer Dick Magak		Clerk G Owidi	
No. of Employees.	92	No. of Councillors:	12	Business Permit Schedule	10
Total Yearly Salaries	6,192,290	Total Civic Costs	2,492,000	Business Permit Base Value	500
Average/Employee	67,308	Average/Councillor.	207,667		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,211,975	6,211,975	100.00	6,211,975	100.0
Road Maintenance Levy Fund (RMLF)	0	45,000	0.0	0	0.0
Sub-Total	6,211,975	6,256,975	100.7	6,211,975	99.3
Local Revenues					
CILOR	42,000	42,000	100.0	42,000	100.0
Property Rates	335,500	0	0.0	159,000	0.0
Single Business Permit	1,734,000	1,800,000	103.8	1,800,000	100.0
Market Fees	3,981,000	5,232,000	131.4	5,232,000	100.0
Others	3,770,700	4,623,000	122.6	4,509,000	254.0
Sub-Total	9,863,200	11,697,000	118.6	11,742,000	100.4
TOTAL REVENUES	16,075,175	17,953,975	111.7	17,953,975	100.0
EXPENDITURES					
Civic	1,742,000	2,492,000	143.1	2,492,000	100.0
L A Personnel	6,036,365	6,192,290	102.6	6,192,200	41.4
L A Operations	2,624,600	3,611,700	137.6	2,560,700	70.9
L A Maintenance	352,505	1,512,500	429.1	1,415,500	93.6
TOTAL Recurrent Expenditures	10,755,470	13,808,490	128.4	12,660,400	91.7
RECURRENT SURPLUS/DEFICITS	5,319,705	4,145,485	77.9	5,293,575	127.7
CAPITAL EXPENDITURES	3,105,988	3,990,000	128.5	3,900,000	97.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,213,717	155,485	7.0	1,393,575	896.3
DEBT RESOLUTION REPAYMENTS	3,105,987	1,550,975	49.9	1,550,975	100.0
UNCOMMITTED SURPLUS/DEFICITS	-892,270	-1,395,490	156.4	-157,400	11.3

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	M. Town Hall	3,000,000	75.2
400	Bridges	540,000	13.5
400	Road rehabilitation	450,000	11.3
	All Other Projects	0	0.0
TOTAL		3,990,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
200	Construction of office hall	3,000,000	76.9
405	Roads opening and maintenance	450,000	11.5
405	Bridges	450,000	11.5
	All Other Projects	0	0.0
TOTAL		3,900,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	166.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	118.6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	128.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	128.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	49.9	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: David Longarinyang	(Ag) Treasurer: Joseph Kipkoach Bett	(Ag) Clerk: L J C Flapan(Mrs)
No of Employees: 64	No of Councillors: 64	Business Permit Schedule: 9
Total Yearly Salaries: 7,282,450	Total Civic Costs: 5,700,000	Business Permit Base Value: 400
Average/Employee: 113,788	Average/Councillor: 89,063	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,886,130	15,886,130	100.00	15,886,130	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,886,130	15,886,130	100.0	15,886,130	100.0
Local Revenues					
CILOR	3,800,000	300,000	7.9	14,100,000	4,700.0
Property Rates	3,040,000	260,800	8.6	5,683,610	2,179.3
Single Business Permit	1,194,000	898,900	75.3	879,250	97.8
Market Fees	2,794,000	299,007	10.7	2,550,200	852.9
Others	3,763,200	1,280,876	34.0	1,669,260	1,942.6
Sub-Total	14,591,200	3,039,583	20.8	24,882,320	818.6
TOTAL REVENUES	30,477,330	18,925,713	62.1	40,768,450	215.4
EXPENDITURES					
Civic	7,565,520	5,700,000	75.3	9,338,608	163.8
L A Personnel	10,870,340	7,282,450	67.0	6,487,512	98.1
L A Operations	7,258,000	4,108,708	56.6	7,145,870	173.9
L A Maintenance	-3,290,130	1,146,143	34.8	1,743,080	152.1
TOTAL Recurrent Expenditures	28,983,990	18,237,301	62.9	24,715,070	135.5
RECURRENT SURPLUS/DEFICITS	1,493,340	688,412	46.1	16,053,380	2,331.9
CAPITAL EXPENDITURES	8,500,000	650,000	7.6	5,100,000	784.6
LOAN REPAYMENTS	175,804	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-7,182,464	38,412		10,953,380	8,515.5
DEBT RESOLUTION REPAYMENTS	3,000,000	0	0.0	10,786,130	0.0
UNCOMMITTED SURPLUS/DEFICITS	-10,182,464	38,412		167,250	435.4

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
300	Computers	250,000	38.5
400	Access roads	200,000	30.8
260	Cattle loading Ramp	150,000	23.1
	All Other Projects	50,000	7.7
TOTAL		650,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
260	Purchase of motor vehicle	2,000,000	40.0
240	Dispensary at Kreswo	900,000	18.0
210	Cattle dip at Kamila	600,000	12.0
	All Other Projects	1,500,000	30.0
TOTAL		5,000,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	178.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	31.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	20.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	62.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	7.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Lucas Barera (Ag) Treasurer: Stephen F. Enaga (Ag) Clerk: Rashid J. M. Turo
 No. of Employees: 38 No. of Councillors: 7 Business Permit Schedule: 9
 Total Yearly Salaries: 2,021,024 Total Civic Costs: 691,146 Business Permit Base Value: 400
 Average/Employee: 53,185 Average/Councillor: 98,735

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,406,249	2,406,409	100.01	2,406,249	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,406,249	2,406,409	100.0	2,406,249	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	7,200	0	0.0	0	0.0
Single Business Permit	1,773,800	550,930	31.1	389,785	70.8
Market Fees	500,000	157,510	31.5	222,820	141.5
Others	4,101,292	1,190,974	29.0	4,231,536	406.7
Sub-Total	6,382,292	1,899,414	29.8	4,844,141	255.0
TOTAL REVENUES	8,788,541	4,305,823	49.0	7,250,390	168.4
EXPENDITURES					
Civic	1,029,000	691,146	67.2	1,008,000	145.8
L A Personnel	4,028,122	2,021,024	50.2	3,081,466	51.0
L A Operations	855,500	649,165	75.9	1,030,000	158.7
L A Maintenance	165,000	50,300	30.5	195,000	387.7
TOTAL Recurrent Expenditures	6,077,622	3,411,635	56.1	5,314,466	155.8
RECURRENT SURPLUS/DEFICITS	2,710,919	894,188	33.0	1,935,924	216.5
CAPITAL EXPENDITURES	750,000	382,161	51.0	840,000	219.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,960,919	512,027	26.1	1,095,924	214.0
DEBT RESOLUTION REPAYMENTS	233,623	338,553	144.9	95,924	28.3
UNCOMMITTED SURPLUS/DEFICITS	1,727,296	173,474	10.0	1,000,000	576.5

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Renovation and electrification	223,311	58.4
400	Rehabilitation of roads	38,850	10.2
900	Water sanitation	0	0.0
	All Other Projects	120,000	31.4
TOTAL		382,161	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
260	Construction of a market at Bulemia	250,000	29.8
200	Construction & electrification of council offices	180,000	21.4
260	Construction of a market at Port Victoria trading centre	145,000	17.3
	All Other Projects	265,000	31.5
TOTAL		840,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	68.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	103.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	29.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	56.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	51.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	144.9	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Shem Kisero (Ag) Treasurer: Michael Oloo Mireri Clerk : Thomas W. Marwa
 No. of Employees: 124 No. of Councillors: 36 Business Permit Schedule: 10
 Total Yearly Salaries: 1,654,290 Total Civic Costs: 1,515,204 Business Permit Base Value 500
 Average/Employee: 13,341 Average/Councillor: 42,089

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,008,341	15,008,351	100.00	15,008,352	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,008,341	15,008,351	100.0	15,008,352	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,606,000	2,040,938	127.1	2,060,000	100.9
Market Fees	4,120,000	2,789,701	67.7	4,120,000	147.7
Others	6,927,500	1,539,987	22.2	4,235,500	676.3
Sub-Total	12,653,500	6,370,626	50.3	10,415,500	163.5
TOTAL REVENUES	27,661,841	21,378,977	77.3	25,423,852	118.9
EXPENDITURES					
Civic	6,121,985	1,515,204	24.8	5,638,000	372.1
L A Personnel	8,501,000	1,654,290	19.5	9,835,220	126.5
L A Operations	1,942,120	1,852,908	95.4	2,093,440	113.0
L A Maintenance	756,000	392,860	52.0	2,006,000	510.6
TOTAL Recurrent Expenditures	17,321,105	5,415,262	31.3	19,572,660	361.4
RECURRENT SURPLUS/DEFICITS	10,340,736	15,963,715	154.4	5,851,192	36.7
CAPITAL EXPENDITURES	7,830,000	4,206,714	53.7	4,206,714	100.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,510,736	11,757,001	468.3	1,644,478	14.0
DEBT RESOLUTION REPAYMENTS	5,745,754	11,090,642	193.0	6,631,220	59.8
UNCOMMITTED SURPLUS/DEFICITS	-3,235,018	666,359		-4,986,742	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
	Draining & construction of water	445,500	10.6
	Permater Survey	100,000	2.4
	Land acquisition	673,614	16.0
	All Other Projects	2,987,600	71.0
TOTAL		4,206,714	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
400	Opening of access roads	2,723,600	71.4
900	Drilling & construction of protected spring water	445,500	11.7
999	Staff training	200,000	5.2
	All Other Projects	446,578	11.7
TOTAL		3,815,678	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	173.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	50.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	31.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	53.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	193.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Charles Abayo Ogutu Treasurer: Stephen Osiro (Ag) Clerk Christopher Odhiambo Rusan
 No. of Employees 77 No. of Councillors 11 Business Permit Schedule 7
 Total Yearly Salaries. 4,375,158 Total Civic Costs 1,536,850 Business Permit Base Value 300
 Average/Employee 56,820 Average/Councillor 139,714

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,397,849	5,397,849	100.00	5,397,849	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,397,849	5,397,849	100.0	5,397,849	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	600,000	0	0.0	600,000	0.0
Single Business Permit	1,600,000	1,995,385	124.7	3,200,000	160.4
Market Fees	4,500,000	3,246,829	72.2	0	0.0
Others	4,820,000	3,038,621	63.0	8,800,000	414.7
Sub-Total	11,520,000	8,280,835	71.9	12,600,000	152.2
TOTAL REVENUES	16,917,849	13,678,684	80.9	17,997,849	131.6
EXPENDITURES					
Civic	1,680,000	1,536,850	91.5	1,606,000	104.5
L A Personnel	6,041,027	4,375,158	72.4	5,397,450	109.7
L A Operations	1,948,000	1,990,487	102.2	4,798,000	241.0
L A Maintenance	3,755,000	922,105	24.6	315,000	34.2
TOTAL Recurrent Expenditures	13,424,027	8,824,600	65.7	12,116,450	137.3
RECURRENT SURPLUS/DEFICITS	3,493,822	4,854,084	138.9	5,881,399	121.2
CAPITAL EXPENDITURES	2,400,000	3,346,598	139.4	3,887,500	116.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,093,822	1,507,486	137.8	1,993,899	132.3
DEBT RESOLUTION REPAYMENTS	836,000	428,740	51.3	1,630,000	380.2
UNCOMMITTED SURPLUS/DEFICITS	257,822	1,078,746	418.4	363,899	33.7

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
200	Office Building	2,847,903	85.1
900	Pit Latrines	98,695	2.9
100	Valuation Roll	400,000	12.0
	All Other Projects	0	0.0
TOTAL		3,346,598	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
800	Bus park construction	2,000,000	18.1
405	Bridge construction	500,000	4.5
405	Bridge construction	500,000	4.5
	All Other Projects	8,075,000	72.9
TOTAL		11,075,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	148.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	71.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	65.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	139.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	51.3	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Mayor: W Wamuya
 No. of Employees: 183
 Total Yearly Salaries: 11,957,377
 Average/Employee: 65,341

Treasurer: J. Wanyoike
 No. of Councillors: 12
 Total Civic Costs: 3,336,003
 Average/Councillor: 278,000

Clerk: G.M Mwanga
 Business Permit Schedule: 13
 Business Permit Base Value: 850

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,021,433	0	0.00	16,021,433	0.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,021,433	0	0.0	16,021,433	0.0
Local Revenues					
CILOR	1,000,000	6,294	0.6	640,624	10,178.3
Property Rates	6,400,000	2,300,347	35.9	3,390,624	147.4
Single Business Permit	11,000,000	8,947,176	81.3	10,070,000	112.5
Market Fees	5,775,140	4,845,516	83.9	5,620,000	116.0
Others	7,139,000	8,076,034	113.1	9,787,140	365.4
Sub-Total	31,314,140	24,175,367	77.2	29,508,388	122.1
TOTAL REVENUES	47,335,573	24,175,367	51.1	45,529,821	188.3
EXPENDITURES					
Civic	2,624,240	3,336,003	127.1	2,436,000	73.0
L A Personnel	17,458,300	11,957,377	68.5	14,800,920	70.1
L A Operations	6,818,900	7,808,617	114.5	8,377,500	107.3
L A Maintenance	2,838,180	1,432,712	50.5	2,615,180	182.5
TOTAL Recurrent Expenditures	29,739,620	24,534,709	82.5	28,229,600	115.1
RECURRENT SURPLUS/DEFICITS	17,595,953	-359,342		17,300,221	
CAPITAL EXPENDITURES	12,300,000	6,799,885	55.3	8,600,000	126.5
LOAN REPAYMENTS	133,780	0	0.0	133,730	0.0
NET SURPLUS/DEFICITS	5,162,173	-7,159,227		8,566,492	
DEBT RESOLUTION REPAYMENTS	3,592,770	0	0.0	6,071,950	0.0
UNCOMMITTED SURPLUS/DEFICITS	1,569,403	-7,159,227		2,494,542	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
300	Computer	764,750	11.2
400	Roads	2,000,000	29.4
260	Market Plot	1,632,000	24.0
	All Other Projects	2,403,135	35.3
TOTAL		6,799,885	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
230	Street lights	1,500,000	71.2
505	Education funds	600,000	28.5
405	Foot bridge & roads	6,800	0.3
	All Other Projects	0	0.0
TOTAL		2,106,800	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	256.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	77.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	82.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	55.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Solomon Kiguru

Treasurer: Stephen Ndungu Munene

Clerk: Dishon Kamau Mboi

No. of Employees: 57

No. of Councillors: 7

Business Permit Schedule: 10

Total Yearly Salaries: 3,443,004

Total Civic Costs: 1,220,786

Business Permit Base Value: 500

Average/Employee: 60,404

Average/Councillor: 174,398

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,493,655	3,493,655	100.00	3,493,655	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,493,655	3,493,655	100.0	3,493,655	100.0
Local Revenues					
CILOR	2,349,160	700,000	29.8	2,349,160	335.6
Property Rates	805,000	311,232	31.9	3,419,160	1,331.9
Single Business Permit	1,960,000	881,904	45.0	2,080,000	235.9
Market Fees	734,000	332,300	45.3	1,124,000	338.2
Others	8,059,600	3,584,474	44.5	8,299,600	481.9
Sub-Total	13,907,760	5,755,390	41.4	17,271,920	300.1
TOTAL REVENUES	17,401,415	9,249,045	53.2	20,765,575	224.5
EXPENDITURES					
Civic	1,755,000	1,220,786	69.6	1,735,000	142.1
L A Personnel	5,484,800	3,443,004	62.8	6,420,731	108.4
L A Operations	4,196,940	2,102,214	50.1	3,733,740	177.6
L A Maintenance	1,014,000	264,729	26.1	557,000	210.4
TOTAL Recurrent Expenditures	12,450,740	7,030,733	56.5	12,446,471	177.0
RECURRENT SURPLUS/DEFICITS	4,950,675	2,218,312	44.8	8,319,104	375.0
CAPITAL EXPENDITURES	2,096,193	697,572	33.3	2,096,193	300.5
LOAN REPAYMENTS	53,987	0	0.0	51,997	0.0
NET SURPLUS/DEFICITS	2,800,495	1,520,740	54.3	6,170,914	405.8
DEBT RESOLUTION REPAYMENTS	1,397,462	0	0.0	1,397,462	0.0
UNCOMMITTED SURPLUS/DEFICITS	1,403,033	1,520,740	108.4	4,773,452	313.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Exhauster	138,000	19.8
900	Water Treatment	539,572	77.4
200	Area Office	20,000	2.9
	All Other Projects	0	0.0
TOTAL		697,572	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
500	School construction/enhancement	300,000	15.3
905	Water sanitation infrastructure rehabilitation	300,000	15.3
305	School rehabilitation	180,000	9.2
	All Other Projects	1,176,813	60.1
TOTAL		1,956,813	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	41.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	56.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	33.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 731 Runyenjes Municipal Council

Province: EASTERN

Summary Profile Fiscal Year 2001-2002

District: EMBU

(Values in KShs)

Mayor P N Thiga		(Ag) Treasurer Jamleck W Mbutu	Clerk J W Mbutu
No of Employees	134	No of Councillors	12
Total Yearly Salaries	4,148,107	Total Civic Costs	1,854,926
Average/Employee	30,956	Average/Councillor	154,577
		Business Permit Schedule	10
		Business Permit Base Value	500

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,183,327	5,183,327	100.00	5,183,327	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,183,327	5,183,327	100.0	5,183,327	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	30,000	0.0
Single Business Permit	2,171,760	2,873,016	132.3	2,318,000	80.7
Market Fees	1,092,000	1,687,890	154.6	1,270,000	75.2
Others	9,719,340	3,790,315	39.0	18,193,880	575.5
Sub-Total	12,983,100	8,351,221	64.3	21,811,880	261.2
TOTAL REVENUES	18,166,427	13,534,548	74.5	26,995,207	199.5
EXPENDITURES					
Civic	2,108,720	1,854,926	88.0	2,225,120	120.0
L A Personnel	22,201,560	4,148,107	18.7	10,190,220	72.9
L A Operations	2,999,500	1,928,815	64.3	3,024,600	156.8
L A Maintenance	1,351,880	2,396,773	177.3	4,626,880	193.0
TOTAL Recurrent Expenditures	28,661,660	10,328,621	36.0	20,066,820	194.3
RECURRENT SURPLUS/DEFICITS	-10,495,233	3,205,927		6,928,387	216.1
CAPITAL EXPENDITURES	1,500,000	3,144,418	209.6	3,500,000	111.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-11,995,233	61,509		3,428,387	5,573.8
DEBT RESOLUTION REPAYMENTS	1,450,000	0	0.0	2,800,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	-13,445,233	61,509		628,387	1,021.6

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Grader	2,144,418	68.2
350	Tipper	1,000,000	31.8
	All Other Projects	0	0.0
TOTAL		3,144,418	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Roads street rehabilitation	1,500,000	42.9
905	Water sanitation infra Rehabilitation	1,000,000	28.6
999	Toilet/septic tanks	1,000,000	28.6
	All Other Projects	0	0.0
TOTAL		3,500,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	79.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	96.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	18.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	64.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	36.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	209.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 736 Sagana Town Council

Province: CENTRAL

Summary Profile Fiscal Year 2001-2002

District: KIRINYAGA

(Values in KShs)

Chairman: Nicholas K Wamurara (Ag) Treasurer: Esther Wanjiku Waiharo (Ag) Clerk: Elias Kamau Josphat
 No. of Employees: 48 No. of Councillors: 8 Business Permit Schedule: 10
 Total Yearly Salaries: 4,111,388 Total Civic Costs: 1,416,139 Business Permit Base Value 500
 Average/Employee: 85,654 Average/Councillor: 177,017

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,228,067	2,228,067	100.00	2,001,455	89.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,228,067	2,228,067	100.0	2,001,455	89.8
Local Revenues					
CILOR	50,000	0	0.0	50,000	0.0
Property Rates	1,359,000	8,000	0.6	700,000	8,750.0
Single Business Permit	2,905,000	2,951,500	101.6	3,450,000	116.9
Market Fees	1,845,000	1,350,425	73.2	1,800,000	133.3
Others	4,510,000	2,203,804	48.9	5,225,000	509.3
Sub-Total	10,669,000	6,513,729	61.1	11,225,000	172.3
TOTAL REVENUES	12,897,067	8,741,796	67.8	13,226,455	151.3
EXPENDITURES					
Civic	1,635,000	1,416,139	86.6	1,635,000	115.5
L A Personnel	4,866,580	4,111,388	84.5	5,472,380	38.2
L A Operations	2,220,400	1,273,614	57.4	1,570,000	123.3
L A Maintenance	1,847,020	505,422	27.4	2,400,000	474.9
TOTAL Recurrent Expenditures	10,569,000	7,306,563	69.1	11,077,380	151.6
RECURRENT SURPLUS/DEFICITS	2,328,067	1,435,233	61.6	2,149,075	149.7
CAPITAL EXPENDITURES	13,360,000	1,435,135	10.7	1,336,840	93.2
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-11,031,933	98		812,235	7,966.4
DEBT RESOLUTION REPAYMENTS	892,067	854,545	95.8	891,227	104.3
UNCOMMITTED SURPLUS/DEFICITS	-11,924,000	-854,447	7.2	-78,992	9.2

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Market Phase II	166,033	11.6
800	Bus Park Phase II	389,000	27.1
350	Nissan Pick Up	692,545	48.3
	All Other Projects	187,557	13.1
TOTAL		1,435,135	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
800	Sagana bus park phase IV	200,000	34.8
905	Sagana township open air drainages	175,000	30.4
240	Construction of public toilets	150,000	26.1
	All Other Projects	50,000	8.7
TOTAL		575,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	25.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	1,998.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	61.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	69.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	10.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	95.8	Total Actual Resolution Payments compared to Planned Resolution Payments

LA CODE: 741 Samburu County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2001-2002

District: SAMBURU

(Values in KShs)

Chairman J Ltolui		Treasurer Joseph Lemarkat		Clerk James Lenayiarra	
No. of Employees	261	No of Councillors.	45	Business Permit Schedule	8
Total Yearly Salaries	27,734,158	Total Civic Costs	8,820,369	Business Permit Base Value	350
Average/Employee.	106,261	Average/Councillor	196,008		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,386,726	8,386,726	100 00	8,386,726	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0.0
Sub-Total	8,386,726	8,386,726	100 0	8,386,726	100 0
Local Revenues					
CILOR	8,000,000	335,100	4 2	8,000,000	2,387.3
Property Rates	0	1,500,000	0 0	510,000	34 0
Single Business Permit	1,101,000	1,044,675	94 9	1,200,000	114 9
Market Fees	420,000	390,550	93 0	900,000	230.4
Others	83,173,160	76,808,124	92 3	82,293,000	121 0
Sub-Total	92,694,160	80,078,449	86 4	92,903,000	116 0
TOTAL REVENUES	101,080,886	88,465,175	87 5	101,289,726	114 5
EXPENDITURES					
Civic	9,536,900	8,820,369	92 5	8,454,940	95.9
L A Personnel	34,426,480	27,734,158	80 6	35,427,428	123.6
L A Operations	28,878,080	29,746,115	103 0	34,288,999	115 3
L A Maintenance	15,569,300	10,024,360	64 4	19,898,049	198.5
TOTAL Recurrent Expenditures	88,410,760	76,325,002	86 3	98,069,416	128 5
RECURRENT SURPLUS/DEFICITS	12,670,126	12,140,173	95.8	3,220,310	26.5
CAPITAL EXPENDITURES	6,032,000	9,066,406	150 3	19,500,000	215 1
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	6,638,126	3,073,767	46.3	-16,279,690	
DEBT RESOLUTION REPAYMENTS	2,354,726	0	0 0	100,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	4,283,400	3,073,767	71.8	-16,379,690	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
	Clerk's House Cons.	441,041	4.9
100	Keno Reserve F/Study	2,365,900	26.1
	S.NR Houses	162,500	1.8
	All Other Projects	6,096,965	67.2
TOTAL		9,066,406	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
305	Accountung software modules	2,000,000	15.5
405	Keno game reserve (Infrast.)	2,000,000	15.5
500	Completion of primary schools	1,500,000	11.6
	All Other Projects	7,400,000	57.4
TOTAL		12,900,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	239.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio.	86.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	150.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 748: Siaya County Council
Province: NYANZA Summary Profile Fiscal Year 2001-2002 District: SIAYA
(Values in KShs)

Chairman Aggrey Onyango (Ag) Treasurer D L Omondi (Ag) Clerk Kodindo R J O
No. of Employees: 63 No. of Councillors: 30 Business Permit Schedule 8
Total Yearly Salaries: 6,008,700 Total Civic Costs: 2,940,700 Business Permit Base Value: 350
Average/Employee: 95,376 Average/Councillor: 98,023

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,528,337	12,687,281	61 80	20,528,337	161 8
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	20,528,337	12,687,281	61 8	20,528,337	161 8
Local Revenues					
CILOR	0	0	0 0	0	0 0
Property Rates	0	0	0 0	0	0 0
Single Business Permit	3,676,960	2,119,476	57 6	763,000	36 0
Market Fees	791,960	3,089,420	390 1	0	0 0
Others	10,164,500	2,970,113	29 2	16,296,920	574 4
Sub-Total	14,633,420	8,179,009	55 9	17,059,920	208 6
TOTAL REVENUES	35,161,757	20,866,290	59 3	37,588,257	180 1
EXPENDITURES					
Civic	4,903,200	2,940,700	60 0	4,210,360	143 2
L A Personnel	8,294,640	6,008,700	72 4	9,035,645	50 5
L A Operations	5,608,000	3,529,239	62 9	3,035,000	86 0
L A Maintenance	576,000	0	0 0	770,000	0 0
TOTAL Recurrent Expenditures	19,381,840	12,478,639	64 4	17,051,005	136 6
RECURRENT SURPLUS/DEFICITS	15,779,917	8,387,651	53 2	20,537,252	244 9
CAPITAL EXPENDITURES	12,317,002	5,875,777	47 7	11,900,000	202 5
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	3,462,915	2,511,874	72 5	8,637,252	343 9
DEBT RESOLUTION REPAYMENTS	2,011,335	7,046,884	350 4	8,150,000	115 7
UNCOMMITTED SURPLUS/DEFICITS	1,451,580	-4,535,010		487,252	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
250	Housing Rehabilitation	96,400	1 6
260	Markets Improvement	253,245	4 3
350	Purchase of Tractor	2,730,000	46 5
	All Other Projects	2,796,132	47 6
TOTAL		5,875,777	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of grader	2,000,000	17 2
360	Purchase of van	2,000,000	17 2
205	Rehabilitation of council houses/offices	1,000,000	8 6
	All Other Projects	6,600,000	56 9
TOTAL		11,600,000	100 0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	36 9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23 6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	55 9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	64 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	47 7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	350 4	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

Summary of Financial Performance 2001-2002

District: SIAYA

(Values in KShs)

Mayor Nicholas Lwanda		Treasurer NR		(Ag) Clerk Nicholas Okola	
No of Employees	89	No of Councillors	8	Business Permit Schedule	8
Total Yearly Salaries	4,049,806	Total Civic Costs	1,751,200	Business Permit Base Value	350
Average/Employee	45,503	Average/Councillor	218,900		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,199,020	7,199,020	100.00	7,199,020	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,199,020	7,199,020	100.0	7,199,020	100.0
Local Revenues					
CILOR	1,194,463	0	0.0	880,000	0.0
Property Rates	1,400,000	1,987,503	134.9	1,825,408	96.7
Single Business Permit	2,400,000	2,296,001	95.7	2,640,000	115.0
Market Fees	2,100,000	1,932,418	92.0	2,564,000	132.7
Others	1,681,537	2,168,507	129.0	2,243,080	488.2
Sub-Total	8,776,000	8,285,054	94.4	10,152,488	122.5
TOTAL REVENUES	15,975,020	15,484,074	96.9	17,351,508	112.1
EXPENDITURES					
Civic	1,601,000	1,751,200	109.4	1,719,000	98.2
L A Personnel	5,558,846	4,049,806	72.9	5,910,461	47.3
L A Operations	1,977,676	2,134,525	107.9	1,915,400	89.7
L A Maintenance	467,200	127,957	27.4	433,200	338.6
TOTAL Recurrent Expenditures	9,604,722	8,063,488	84.0	9,978,061	123.7
RECURRENT SURPLUS/DEFICITS	6,370,298	7,420,586	116.5	7,373,447	99.4
CAPITAL EXPENDITURES	3,209,793	861,218	26.8	3,209,793	372.7
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,160,505	6,559,368	207.5	4,163,654	63.5
DEBT RESOLUTION REPAYMENTS	3,010,151	4,322,079	143.6	5,657,031	130.9
UNCOMMITTED SURPLUS/DEFICITS	150,354	2,237,289	1,488.0	-1,493,377	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Roads and Streets Rehabilitation	585,968	68.0
260	Markets Rehabilitation	248,350	28.8
200	Council Premises Rehabilitation	16,500	1.9
	All Other Projects	10,400	1.2
TOTAL		861,218	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
230	Street lights	12,000,000	53.1
500	Rehabilitation training centre for the disabled	6,300,000	27.9
405	Roads rehabilitation	1,200,000	5.3
	All Other Projects	3,090,000	13.7
TOTAL		22,590,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	51.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	148.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	27.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	94.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	84.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	26.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	143.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 756 Sirisia Town Council

Province: WESTERN

Summary Profile Fiscal Year 2001-2002

District: BUNGOMA

(Values in KShs)

Chairman Joseph V Kunikina	(Ag) Treasurer G Maruti	Clerk George Maruti
No of Employees 16	No of Councillors 8	Business Permit Schedule 10
Total Yearly Salaries 642,407	Total Civic Costs 1 252 900	Business Permit Base Value 500
Average/Employee 40,150	Average/Councillor 156 613	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2 333 970	2 333 970	100 00	2,333,970	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	2 333 970	2 333 970	100 0	2,333,970	100 0
Local Revenues					
CILOR	0	0	0 0	0	0 0
Property Rates	0	0	0 0	0	0 0
Single Business Permit	371 648	126 100	33 9	396,645	314 5
Market Fees	410 000	91 785	22 4	558,000	607 9
Others	2 135 137	780 194	36 5	1,981,937	376 4
Sub-Total	2 916 785	998 079	34 2	2,936,582	294 2
TOTAL REVENUES	5 250 755	3 332 049	63 5	5 270,552	158 2
EXPENDITURES					
Civic	694 600	1 252 900	180 4	556,600	44 4
L A Personnel	1 078 078	642 407	59 6	1,198,976	89 9
L A Operations	81 500	386 017	473 6	577,500	149 6
L A Maintenance	37 000	33 800	91 4	595,650	1,762 3
TOTAL Recu rent Expenditures	1 891 178	2 315 124	122 4	2,928,726	126 5
RECURRENT SURPLJS/DEFICITS	3 359,577	1 016 925	30 3	2,341,826	230 3
CAPITAL EXPENDITURES	1 473 200	693 431	47 1	1,030,940	148 7
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	1 886 377	323,791	17 2	1,310,886	404.9
DEBT RESOLUTION REPAYMENTS	860 770	0	0 0	1,303,030	0 0
UNCOMMITTED SURPLUS/DEFICITS	1,025,607	323,791	31.6	7,856	2 4

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
900	Rehabilitation of Water Sanitation	120,000	17 3
500	Rehabilitation of Nursery Schools	180,000	26 0
100	Administrative Support Services	180,000	26.0
	All Other Projects	213,431	30.8
TOTAL		693,431	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Maintenance of access roads	618,277	60 0
999	Rehabilitation of cattle dips - S & N Kulisiry sublocations	330,000	32 0
405	Support of primary schools	82,664	8 0
	All Other Projects	0	0 0
TOTAL		1,030,940	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	51 9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	210.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	54 1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	34 2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	122 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	47.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY

BOMET TOWN COUNCIL Year 2001/2002

District: BOMET

(Values in KShs)

Chairman Samwel Korir		Treasurer Henry K Ng'eno		Clerk Shadrack Koros	
No of Employees	43	No of Councillors	8	Business Permit Schedule	12
Total Yearly Salaries	3,507,995	Total Civic Costs	1,229,276	Business Permit Base Value	700
Average/Employee	81,581	Average/Councillor	153,660		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,262,863	2,414,337	106.69	2,680,337	111.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,262,863	2,414,337	106.7	2,680,337	111.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,200,000	820,200	68.4	1,000,000	121.9
Single Business Permit	2,000,000	1,273,020	63.7	2,400,000	188.5
Market Fees	1,410,000	870,099	61.7	1,650,000	189.6
Others	7,502,500	2,498,881	33.3	6,105,000	446.4
Sub-Total	12,112,500	5,462,200	45.1	11,155,000	204.2
TOTAL REVENUES	14,375,363	7,876,537	54.8	13,835,337	175.7
EXPENDITURES					
Civic	1,520,000	1,229,276	80.9	12,800,000	1,041.3
L A Personnel	4,296,780	3,507,995	81.6	4,436,229	77.1
L A Operations	3,337,000	1,760,408	52.8	2,705,500	153.7
L A Maintenance	1,270,000	360,794	28.4	1,900,140	526.7
TOTAL Recurrent Expenditures	10,423,780	6,858,473	65.8	21,841,869	318.5
RECURRENT SURPLUS/DEFICITS	3,951,583	1,018,064	25.8	-8,006,532	
CAPITAL EXPENDITURES	1,240,000	440,000	35.5	1,700,000	415.6
LOAN REPAYMENTS	0	0	0.0	25,000	0.0
NET SURPLUS/DEFICITS	2,711,583	609,064	22.5	-9,731,532	
DEBT RESOLUTION REPAYMENTS	1,071,060	700,000	65.4	1,162,306	166.0
UNCOMMITTED SURPLUS/DEFICITS	1,640,523	-90,936		-10,893,838	1,979.7

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	kiptabisir Cattle Dip	80,000	18.2
500	Chebong' Girls School	20,000	4.5
240	Chebilat Dispensary	60,000	13.6
	All Other Projects	280,000	63.6
TOTAL		440,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
505	Textbooks & equipment	750,000	25.9
350	Purchase of reconditioned tractor	500,000	17.2
200	Council office extension	400,000	13.8
	All Other Projects	1,250,000	43.1
TOTAL		2,900,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	182.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	17.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	45.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	65.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	33.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	65.4	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman Shadrack O Seke		Treasurer John Okelo Mabus		Clerk Samson Jahera Debe	
No of Employees	69	No of Councillors	22	Business Permit Schedule	9
Total Yearly Salaries	3,762,308	Total Civic Costs	1,701,400	Business Permit Base Value	400
Average/Employee	54,526	Average/Councillor	77,336		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,944,892	7,944,892	100 00	7,944,892	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	7,944,892	7,944,892	100 0	7,944,892	100 0
Local Revenues					
CILOR	0	0	0 0	0	0 0
Property Rates	0	0	0 0	0	0 0
Single Business Permit	270,000	716,100	265 2	2,700,000	377 0
Market Fees	0	3,185,120	0 0	0	0 0
Others	14,055,000	2,748,878	19 6	14,055,000	609 5
Sub-Total	14,325,000	6,650,098	46 4	16,755,000	252 0
TOTAL REVENUES	22,269,892	14,594,990	65 5	24,699,892	169 2
EXPENDITURES					
Civic	3,394,140	1,701,400	50 1	3,394,140	199 5
L A Personnel	7,753,879	3,762,308	48 5	7,753,879	132 4
L A Operations	4,982,300	1,176,120	23 6	4,982,300	423 6
L A Maintenance	585,237	113,000	19 3	585,237	517 9
TOTAL Recurrent Expenditures	16,715,556	6,752,828	40 4	16,715,556	247 5
RECURRENT SURPLUS/DEFICITS	5,554,336	7,842,162	141 2	7,984,336	101 8
CAPITAL EXPENDITURES	4,623,899	4,623,898	100 0	4,623,899	100 0
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	930,437	3,218,264	345 9	3,360,437	104 4
DEBT RESOLUTION REPAYMENTS	3,320,993	3,320,993	100 0	3,320,993	100 0
UNCOMMITTED SURPLUS/DEFICITS	-2,390,556	-102,729	4 3	39,444	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
900	Construction of Dam / Spring wells	941,176	20 4
240	Construction of Dispensary	235,294	5 1
400	Construction of Feeder Roads	470,588	10 2
	All Other Projects	2,976,840	64 4
TOTAL		4,623,898	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
500	Construction of secondary schools	1,647,059	36 3
900	Construction of dams/spring wells	941,176	20 8
200	Construction of office	533,621	11 8
	All Other Projects	1,411,764	31 1
TOTAL		4,533,620	100 0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	45 9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	194 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	25 2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	46 4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	40 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	100 0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	100 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 771 Suneka Town Council

Province: NYANZA

Summary Profile Fiscal Year 2001-2002

District: KISII

(Values in KShs)

Chairman: David Nyakoi	Treasurer: Lawrence Stephen Omwega	Clerk : Francis McBain Mbeche
No. of Employees: 58	No. of Councillors: 8	Business Permit Schedule: 8
Total Yearly Salaries: 2,117,752	Total Civic Costs: 1,515,015	Business Permit Base Value 350
Average/Employee: 36,513	Average/Councillor: 189,377	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,579,490	2,579,490	56.33	4,579,490	177.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,579,490	2,579,490	56.3	4,579,490	177.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	400	0	0.0	0	0.0
Single Business Permit	1,646,000	862,230	52.4	2,200,000	255.2
Market Fees	3,525,000	60,000	1.7	3,850,000	6,416.7
Others	2,575,000	689,900	26.8	3,255,400	1,348.8
Sub-Total	7,746,400	1,612,130	20.8	9,305,400	577.2
TOTAL REVENUES	12,325,890	4,191,620	34.0	13,884,890	331.3
EXPENDITURES					
Civic	1,559,400	1,515,015	97.2	1,904,400	125.7
L A Personnel	4,762,020	2,117,752	44.5	4,649,340	81.3
L A Operations	687,000	1,894,415	275.8	1,722,000	90.9
L A Maintenance	692,000	244,067	35.3	912,000	373.7
TOTAL Recurrent Expenditures	7,700,420	5,771,249	74.9	9,187,740	159.2
RECURRENT SURPLUS/DEFICITS	4,625,470	-1,579,629		4,697,150	
CAPITAL EXPENDITURES	3,032,552	1,372,552	45.3	3,700,000	269.6
LOAN REPAYMENTS	1,170,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	422,918	-2,952,181		997,150	
DEBT RESOLUTION REPAYMENTS	376,938	876,938	232.6	879,490	100.3
UNCOMMITTED SURPLUS/DEFICITS	45,980	-3,829,119		117,660	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Murraming of Roads	1,372,552	100.0
	All Other Projects	0	0.0
TOTAL		1,372,552	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Murraming of roads	1,700,000	45.9
900	Water project	1,000,000	27.0
230	Street lighting	1,000,000	27.0
	All Other Projects	0	0.0
TOTAL		3,700,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	220.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	20.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	45.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	232.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 776 Tabaka Town Council
Province: NYANZA Summary Profile Fiscal Year 2001-2002

District: GUCHA

(Values in KShs)

Chairman Isaac Oyaro		Treasurer Isaiah N Ouma		Clerk Aloyse N Kegengo	
No of Employees	33	No of Councillors	9	Business Permit Schedule	10
Total Yearly Salaries	1,904,872	Total Civic Costs	1,289,575	Business Permit Base Value	500
Average/Employee	57,723	Average/Councillor	143,286		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,117,635	3,117,635	100 00	3,117,635	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	3,117,635	3,117,635	100 0	3,117,635	100 0
Local Revenues					
CILOR	0	0	0 0	0	0 0
Property Rates	0	0	0 0	0	0 0
Single Business Permit	2,000,000	543,680	27 2	2,000,000	367 9
Market Fees	900,000	370,005	41 1	960,000	259 5
Others	2,914,200	576,410	19 8	1,997,000	860 0
Sub-Total	5,814,200	1,490,095	25 6	4,957,000	332 7
TOTAL REVENUES	8,931,835	4,607,730	51 6	8,074,635	175 2
EXPENDITURES					
Civic	1,743,000	1,289,575	74 0	2,020,000	156 6
L A Personnel	2,596,026	1,904,872	73 4	3,291,183	62 8
L A Operations	880,800	1,024,055	116 3	1,196,700	116 9
L A Maintenance	575,000	151,145	26 3	737,500	487 9
TOTAL Recurrent Expenditures	5,794,826	4,369,647	75 4	7,245,383	165 8
RECURRENT SURPLUS/DEFICITS	3,137,009	238,083	7 6	829,252	348.3
CAPITAL EXPENDITURES	935,290	250,500	26 8	880,000	351 3
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	2,201,719	-12,417		-50,748	408.7
DEBT RESOLUTION REPAYMENTS	2,182,345	0	0 0	700,000	0 0
UNCOMMITTED SURPLUS/DEFICITS	19,374	-12,417		-750,748	6,046 1

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Road Rehabilitation	40,500	16 2
400	Bridge Construction	0	0.0
900	Spring Water Const	210,000	83 8
	All Other Projects	0	0 0
TOTAL		250,500	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
800	Construction of Nyamekarate Bridge	30,000	14 3
999	Rehabilitation of Ikoba tea Buying centre	30,000	14 3
900	Construction of Riamarube water springs	30,000	14 3
	All Other Projects	120,000	57 1
TOTAL		210,000	100 0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	55 6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	100 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	29 5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio	25 6	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	75 4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	26 8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman D M Righa		Treasurer Javan Mwanagina Mwavua	(Ag) Clerk N M Kalela
No of Employees 115		No of Councillors 28	Business Permit Schedule 6
Total Yearly Salaries 9,363,429		Total Civic Costs 4,399,571	Business Permit Base Value 250
Average/Employee 81,421		Average/Councillor 157,128	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,025,950	11,018,951	99 94	11,025,950	100 1
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	11,025,950	11,018,951	99 9	11,025,950	100 1
Local Revenues					
CILOR	642,020	0	0 0	770,400	0 0
Property Rates	2,607,580	1,071,775	24 6	2,944,850	459 3
Single Business Permit	4,854,000	3,425,072	70 6	4,925,000	143 8
Market Fees	2,929,500	1,497,624	51 1	2,918,000	194 8
Others	9,572,155	7,886,722	82 4	11,618,353	293 9
Sub-Total	20,605,255	13,450,643	65 3	23,176,603	172 3
TOTAL REVENUES	31,631,205	24,469,594	77 4	34,202,553	139 8
EXPENDITURES					
Civic	4,249,260	4,399,571	103 5	3,063,820	69 6
L A Personnel	10,952,087	9,363,429	85 5	11,776,908	137 9
L A Operations	10,726,004	6,828,642	63 7	12,913,042	189 1
L A Maintenance	1,405,635	1,560,547	111 0	1,935,421	124 0
TOTAL Recurrent Expenditures	27,332,986	22,152,189	81 0	29,689,191	134 0
RECURRENT SURPLUS/DEFICITS	4,298,219	2,317,405	53 9	4,513,362	194 8
CAPITAL EXPENDITURES	3,307,785	1,667,270	50 4	3,538,630	212 2
LOAN REPAYMENTS	555,936	0	0 0	555,936	0 0
NET SURPLUS/DEFICITS	434,498	650,135	149 6	418,796	64 4
DEBT RESOLUTION REPAYMENTS	2,100,316	0	0 0	2,701,899	0 0
UNCOMMITTED SURPLUS/DEFICITS	-1,665,818	650,135		-2,283,103	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Construction and renovation of S/Hall and Stadium	16,609	1 0
	Street Lighting - Wund; mtt, Maktau and Weruga	222,853	13 4
900	Ngiruwunji Water Sup. Improv & trat wks	324,632	19 5
	All Other Projects	1,103,176	66 2
TOTAL		1,667,270	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
925	Mwatate water supply improvements and treatment works - r	1,037,785	31 4
200	Proposed mghange- nyika slaughter slab	800,000	24 2
210	Expansion of council lodgings	600,000	18 1
	All Other Projects	870,000	26 3
TOTAL		3,307,785	100 0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	46 0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	100 0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	19 9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio	65 3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	81 0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	50 4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 786 Tana River County Council

Province: COAST

Summary Profile Fiscal Year 2001-2002

District: TANA RIVER

(Values in KShs)

Chairman: Simba Arte

Treasurer: F.K Munga

Clerk : Ibrahim Wario

No. of Employees: 73

No. of Councillors: 57

Total Yearly Salaries: 9,113,604

Total Civic Costs: 7,245,572

Business Permit Base Value

Average/Employee: 124,844

Average/Councillor: 127,115

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,280,760	12,280,760	100.00	12,280,760	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,280,760	12,280,760	100.0	12,280,760	100.0
Local Revenues					
CILOR	6,000,000	5,000,000	83.3	6,000,000	120.0
Property Rates	3,483,911	195,740	5.6	3,480,000	1,777.9
Single Business Permit	1,441,440	739,000	51.3	1,438,000	194.6
Market Fees	2,136,000	1,151,645	53.9	3,330,000	289.2
Others	5,196,600	1,219,913	23.5	5,156,700	1,590.7
Sub-Total	18,257,951	8,306,298	45.5	19,404,700	233.6
TOTAL REVENUES	30,538,711	20,587,058	67.4	31,685,460	153.9
EXPENDITURES					
Civic	5,557,800	7,245,572	130.4	5,792,400	79.9
L A Personnel	6,192,051	9,113,604	147.2	3,683,259	62.4
L A Operations	4,750,000	9,880,174	208.0	5,684,000	57.5
L A Maintenance	1,542,960	141,150	9.1	1,550,000	1,098.1
TOTAL Recurrent Expenditures	18,042,811	26,380,500	146.2	16,709,659	63.3
RECURRENT SURPLUS/DEFICITS	12,495,900	-5,793,442		14,975,801	
CAPITAL EXPENDITURES	3,800,000	500,000	13.2	2,400,000	480.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,695,900	-6,293,442		12,575,801	
DEBT RESOLUTION REPAYMENTS	8,480,000	1,822,100	21.5	9,880,760	542.3
UNCOMMITTED SURPLUS/DEFICITS	215,900	-8,115,542		2,695,041	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Rehabilitation of Office Building	500,000	100.0
	All Other Projects	0	0.0
TOTAL		500,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
900	drilling of bore hole	880,000	36.7
405	Roads rehabilitation	520,000	21.7
900	Construction of cattle crushes and dips	300,000	12.5
	All Other Projects	700,000	29.2
TOTAL		2,400,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	103.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	45.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	146.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	13.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	21.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L.A CODE 791 Taveta Town Council
Summary Profile Fiscal Year 2001-2002

Province: COAST

District: TAITA

(Values in KShs)

Chairman P N Koleta (Mrs)		(Ag) Treasurer A S Njue		Clerk F R N Jillo	
No of Employees	77	No of Councillors	8	Business Permit Schedule	10
Total Yearly Salaries	7,259,685	Total Civic Costs	1,797,159	Business Permit Base Value	500
Average/Employee	94,282	Average/Councillor	224,645		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,657,523	6,657,528	100 00	6,657,528	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	6,657,523	6,657,528	100 0	6,657,528	100 0
Local Revenues					
CILOR	1,696,730	1,000,000	58 9	1,696,730	169 7
Property Rates	1,001,990	437,883	40 5	902,690	222 7
Single Business Permit	2,220,000	1,684,600	75 9	2,320,000	137 7
Market Fees	3,071,720	2,205,590	71 8	3,437,500	155 9
Others	5,993,920	4,732,052	78 9	7,252,400	329 9
Sub-Total	13,984,360	10,027,625	71 7	15,609,320	155 7
TOTAL REVENUES	20,641,883	16,685,153	80 8	22,266,848	133 5
EXPENDITURES					
Civic	1,434,480	1,797,159	125 3	1,911,080	106 3
L A Personnel	7,225,940	7,259,685	100 5	8,488,439	46 4
L A Operations	3,307,620	3,509,490	106 1	3,367,980	96 0
L A Maintenance	570,000	714,866	125 4	533,540	74 6
TOTAL Recurrent Expenditures	12,538,040	13,281,200	105 9	14,301,039	107 7
RECURRENT SURPLUS/DEFICITS	8,103,843	3,403,953	42 0	7,965,809	234 0
CAPITAL EXPENDITURES	6,657,528	5,196,635	78 1	25,273	0 5
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	1,446,315	-1,792,682		7,940,536	
DEBT RESOLUTION REPAYMENTS	0	0	0 0	0	0 0
UNCOMMITTED SURPLUS/DEFICITS	1,446,315	-1,792,682		7,940,536	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
800	Bus Park Development	225,700	4 3
250	Construction of rental houses	4,750,935	91 4
400	Maintenance of Township roads	204,000	3 9
	All Other Projects	16,000	0 3
TOTAL		5,196,635	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
250	Construction of rental houses	3,000,000	51 0
999	Purchase of land	500,000	8 5
205	Construction of town hall	500,000	8 5
	All Other Projects	1,879,939	32 0
TOTAL		5,879,939	100 0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	44 0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	333 3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	13 5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio	71 7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	105 9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	78 1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0 0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Moses Emodi		(Ag) Treasurer Bonventure Omusolo		(Ag) Clerk Bonventure Omusolo	
No of Employees	37	No of Councillors	28	Business Permit Schedule	9
Total Yearly Salaries	3,032,065	Total Civic Costs	2,502,220	Business Permit Base Value	400
Average/Employee	81,948	Average/Councillor	89,365		

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,404,400	8,404,400	100.00	8,404,400	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,404,400	8,404,400	100.0	8,404,400	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	100,000	866,840	866.8	1,000,000	115.4
Market Fees	800,000	578,088	72.3	570,400	98.7
Others	1,299,400	314,663	24.2	2,433,160	1,272.3
Sub-Total	2,199,400	1,759,591	80.0	4,003,560	227.5
TOTAL REVENUES	10,603,800	10,163,991	95.9	12,407,960	122.1
EXPENDITURES					
Civic	2,598,000	2,502,220	96.3	1,969,400	78.7
L A Personnel	3,804,940	3,032,065	79.7	3,642,099	30.9
L A Operations	608,700	894,869	147.0	937,058	104.7
L A Maintenance	27,500	3,150	11.5	121,500	3,857.1
TOTAL Recurrent Expenditures	7,039,140	6,432,304	91.4	6,670,057	103.7
RECURRENT SURPLUS/DEFICITS	3,564,660	3,731,687	104.7	5,737,903	153.8
CAPITAL EXPENDITURES	3,515,000	4,287,223	122.0	3,250,000	75.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	49,660	-555,536		2,487,903	
DEBT RESOLUTION REPAYMENTS	2,004,327	4,135,404	206.3	2,341,040	56.6
UNCOMMITTED SURPLUS/DEFICITS	-1,954,667	-4,690,940	240.0	146,863	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	Amukura social hall	294,623	6.9
200	Office hall	3,119,176	72.8
260	Purchase of markets	244,911	5.7
	All Other Projects	628,513	14.7
TOTAL		4,287,223	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
200	Construction of office/hall	7,742,560	76.6
350	Purchase of plough	900,000	8.9
355	Purchase of motor cycles	700,000	6.9
	All Other Projects	770,000	7.6
TOTAL		10,112,560	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	139.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	38.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	122.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	206.3	Total Actual Resolution Payments compared to Planned Resolution Payments

Chairman Jackson Njagi Muchege (Ag) Treasurer Simon Bundi Nkubitu (Ag) Clerk Samuel Mutugi Kibaara
 No of Employees 40 No of Councillors 25 Business Permit Schedule 9
 Total Yearly Salaries 1,513,015 Total Civic Costs 2,628,834 Business Permit Base Value 400
 Average/Employee 37,825 Average/Councillor 105,153

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,450,037	5,955,031	79.93	0	0.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,450,037	5,955,031	79.9	0	0.0
Local Revenues					
CILOR	150,000	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,522,640	1,212,256	79.6	3,450,000	284.6
Market Fees	0	948,195	0.0	6,434,480	678.6
Others	11,610,180	1,355,136	11.7	3,891,940	1,016.6
Sub-Total	13,282,820	3,515,587	26.5	13,776,420	391.9
TOTAL REVENUES	20,732,857	9,470,618	45.7	13,776,420	145.5
EXPENDITURES					
Civic	3,930,300	2,628,834	66.9	3,930,300	149.5
L A Personnel	4,042,900	1,513,015	37.4	5,187,100	825.7
L A Operations	3,473,800	1,218,050	35.1	12,492,800	1,025.6
L A Maintenance	1,811,000	326,072	18.0	2,480,000	760.6
TOTAL Recurrent Expenditures	13,258,000	5,685,971	42.9	24,090,200	423.7
RECURRENT SURPLUS/DEFICITS	7,474,857	3,784,647	50.6	-10,313,780	
CAPITAL EXPENDITURES	4,470,022	1,167,303	26.1	4,470,022	382.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,004,835	2,617,344	87.1	-14,783,802	
DEBT RESOLUTION REPAYMENTS	2,980,015	0	0.0	2,980,015	0.0
UNCOMMITTED SURPLUS/DEFICITS	24,820	2,617,344	10,545.3	-17,763,817	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	office renovation	148,844	12.8
999	Location project	313,156	26.8
400	road grading	398,105	34.1
	All Other Projects	307,198	26.3
TOTAL		1,167,303	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
205	Office construction	1,000,000	68.0
245	health Rehabilitation	220,000	15.0
999	Education bursaries	150,000	10.2
	All Other Projects	100,000	6.8
TOTAL		1,470,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	45.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	46.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	26.5	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	42.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	26.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 806 Thika County Council

Province: CENTRAL

Summary Profile Fiscal Year 2001-2002

District: THIKA

(Values in KShs)

Chairman Julius Njuguna Ngugi	Treasurer Samuel Mwangi Gachugia	Clerk Ephantus Nguyo Muriithi
No of Employees 261	No of Councillors 24	Business Permit Schedule 10
Total Yearly Salaries 20,386,707	Total Civic Costs 4,975,772	Business Permit Base Value 500
Average/Employee 78,110	Average/Councillor 207,324	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	27,020,357	27,020,357	100 00	27,020,357	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	27,020,357	27,020,357	100 0	27,020,357	100 0
Local Revenues					
CILOR	500,000	708,600	141 7	526,000	74 2
Property Rates	600,000	10,620	1 8	200,000	1,883 2
Single Business Permit	20,790,000	16,601,204	79 9	23 000,000	138 5
Market Fees	3,500,000	3,475,213	99 3	3,800,000	109 3
Others	14,954,000	11,832,634	79 1	15,792,000	366 1
Sub-Total	40,344,000	32,628,270	80 9	43,318,000	132 8
TOTAL REVENUES	67,364,357	59,648,627	88 5	70,338,357	117 9
EXPENDITURES					
Civic	4,670,000	4,975,772	106 5	7,298,000	146 7
L A Personnel	23,788,620	20,386,707	85 7	21,561,149	41 7
L A Operations	9,914,100	10,547,969	106 4	8,493,000	80 5
L A Maintenance	6,941,000	4,994,778	72 0	7,850,000	157 2
TOTAL Recurrent Expenditures	45,313,720	40,905,226	90 3	45,202,149	110 5
RECURRENT SURPLUS/DEFICITS	22,050,637	18,743,402	85 0	25,136,208	134 1
CAPITAL EXPENDITURES	180,000,811	19,946,433	11 1	14,354,565	72 0
LOAN REPAYMENTS	0	0	0 0	0	0 0
NET SURPLUS/DEFICITS	-157,950,174	-1,203,031	0 8	10,781,643	
DEBT RESOLUTION REPAYMENTS	3,161,146	4,976,951	157 4	10,395,585	208 9
UNCOMMITTED SURPLUS/DEFICITS	-161,111,320	-6,179,982	3 8	386,058	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Gatundu Market 1999/2000	1,292,722	6 5
260	Juja Market 1999/2000	35,935	0 2
200	Office construction / Extension	1,649,861	8 3
	All Other Projects	16,967,915	85 1
TOTAL		19,946,433	100 0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase of lorry	6,500,000	47 9
905	Kaganga Water Project	430,000	3 2
999	Text books for 6 primary schools	430,000	3 2
	All Other Projects	6,206,000	45 7
TOTAL		13,566,000	100 0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	12 3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	2,220 6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	12 2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio	80 9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	90 3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	11 1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	157 4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 811 Thika Municipal Council

Province: CENTRAL

Summary Profile Fiscal Year 2001-2002

District: THIKA

(Values in KShs)

Mayor: Mumbi Ngaru	Treasurer: P.M. Muro	Clerk : B.M .Mugo
No. of Employees: 688	No. of Councillors: 16	Business Permit Schedule: 12
Total Yearly Salaries: 60,242,949	Total Civic Costs: 8,087,000	Business Permit Base Value 700
Average/Employee: 87,562	Average/Councillor: 505,438	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,262,797	25,262,797	100.00	25,164,111	99.6
Road Maintenance Levy Fund (RMLF)	7,672,700	0	0.0	0	0.0
Sub-Total	32,935,497	25,262,797	76.7	25,164,111	99.6
Local Revenues					
CILOR	5,000,000	0	0.0	9,000,000	0.0
Property Rates	35,000,000	26,833,948	76.7	32,000,000	119.3
Single Business Permit	20,200,000	15,205,925	75.3	22,000,000	144.7
Market Fees	4,280,000	4,198,039	98.1	9,421,650	224.4
Others	125,798,000	119,946,035	95.3	148,911,200	184.5
Sub-Total	190,278,000	166,183,947	87.3	221,332,850	133.2
TOTAL REVENUES	223,213,497	191,446,744	85.8	246,496,961	128.8
EXPENDITURES					
Civic	5,166,200	8,087,000	156.5	5,419,671	67.0
L A Personnel	80,395,708	60,242,949	74.9	75,750,805	176.5
L A Operations	107,190,520	77,206,800	72.0	106,356,820	137.8
L A Maintenance	12,033,780	9,062,000	75.3	10,787,000	119.0
TOTAL Recurrent Expenditures	204,786,208	154,598,749	75.5	198,314,296	128.3
RECURRENT SURPLUS/DEFICITS	18,427,289	36,847,995	200.0	48,182,665	130.8
CAPITAL EXPENDITURES	14,000,000	19,692,793	140.7	28,500,000	144.7
LOAN REPAYMENTS	9,169,800	0	0.0	10,273,600	0.0
NET SURPLUS/DEFICITS	-4,742,511	17,155,202		9,409,065	54.8
DEBT RESOLUTION REPAYMENTS	6,000,000	845,140	14.1	6,000,000	709.9
UNCOMMITTED SURPLUS/DEFICITS	-10,742,511	16,310,062		3,409,065	20.9

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
400	Karibari Maboroimoko road	4,012,745	20.4
200	Pitched roof Town hall	4,268,784	21.7
900	Publkic toilet Of Kiandutu	892,128	4.5
	All Other Projects	10,519,136	53.4
TOTAL		19,692,793	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
905	rehabilitation of water supply	24,000,000	47.6
405	Rehabilitation of roads	9,600,000	19.1
205	Rehabilitation of town hall	4,500,000	8.9
	All Other Projects	12,277,000	24.4
TOTAL		50,377,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	35.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	204.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	87.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	75.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	140.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	14.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 816 Trans Mara County Council

Province: RIFT VALLEY

Summary Profile Fiscal Year 2001-2002

District: TRANS MARA

(Values in KShs)

Chairman: Chari Saiyua

Treasurer: Jacob Munge

Clerk : John L. Naiguran

No. of Employees: 374

No. of Councillors: 38

Business Permit Schedule: 7

Total Yearly Salaries: 19,959,481

Total Civic Costs: 8,240,600

Business Permit Base Value 300

Average/Employee: 53,368

Average/Councillor: 216,858

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,632,737	11,632,737	100.00	11,632,737	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,632,737	11,632,737	100.0	11,632,737	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,650,000	1,547,440	58.4	2,050,000	132.5
Market Fees	90,728,000	727,500	0.8	1,167,000	160.4
Others	8,818,800	34,276,744	388.7	41,041,800	129.1
Sub-Total	102,196,800	36,551,684	35.8	44,258,800	121.1
TOTAL REVENUES	113,829,537	48,184,421	42.3	55,891,537	116.0
EXPENDITURES					
Civic	13,699,000	8,240,600	60.2	10,142,000	123.1
L A Personnel	30,066,934	19,959,481	66.4	17,580,574	72.7
L A Operations	39,200,900	5,934,209	15.1	14,505,000	244.4
L A Maintenance	10,074,000	1,393,221	13.8	691,740	49.7
TOTAL Recurrent Expenditures	93,040,834	35,527,511	38.2	42,919,314	120.8
RECURRENT SURPLUS/DEFICITS	20,788,703	12,656,910	60.9	12,972,223	102.5
CAPITAL EXPENDITURES	13,979,642	11,957,000	85.5	11,300,000	94.5
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,809,061	699,910	10.3	1,672,223	238.9
DEBT RESOLUTION REPAYMENTS	3,600,000	1,572,642	43.7	2,121,647	134.9
UNCOMMITTED SURPLUS/DEFICITS	3,209,061	-872,732		-449,424	51.5

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
350	Purchase of motor vehicle	5,400,000	45.2
600	Construction of slaughterr machine	620,000	5.2
350	Purchase of trac tyers, Tubes	75,000	0.6
	All Other Projects	5,862,000	49.0
TOTAL		11,957,000	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
	Purchase of motor vehicle	1,500,000	65.1
	Contribution towards purchase of primary school text book	300,000	13.0
	Fencing of markets	200,000	8.7
	All Other Projects	303,000	13.2
TOTAL		2,303,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	400.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	35.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	38.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	85.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	43.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 821 Turkana County Council
Province: RIFT VALLEY Summary Profile Fiscal Year 2001-2002 District: TURKANA
(Values in KShs)

Chairman W A Angela
No of Employees 32
Total Yearly Salaries 3,336,928
Average/Employee. 104,279
Treasurer L Muiyani
No of Councillors 71
Total Civic Costs 8,391,560
Average/Councillor 118,191
Clerk H Kimanga
Business Permit Base Value

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,883,370	25,883,350	100 00	25,883,370	100 0
Road Maintenance Levy Fund (RMLF)	0	0	0 0	0	0 0
Sub-Total	25,883,370	25,883,350	100 0	25,883,370	100 0
Local Revenues					
CILOR	0	0	0 0	0	0 0
Property Rates	1,740,000	1,517,550	87 2	1,870,000	123 2
Single Business Permit	3,000,000	2,110,370	70 3	3,000,000	142 2
Market Fees	990,000	525,700	53 1	1,050,000	199 7
Others	8,591,000	7,487,400	87 2	11,145,000	227 9
Sub-Total	14,321,000	11,641,020	81 3	17,065,000	146 6
TOTAL REVENUES	40,204,370	37,524,370	93.3	42,948,370	114 5
EXPENDITURES					
Civic	9,648,520	8,391,560	87 0	7,966,040	94.9
L A Personnel	5,530,140	3,336,928	60 3	4,214,353	18 9
L A Operations	1,862,752	1,970,382	105 8	629,660	32 0
L A Maintenance	1,292,000	59,900	4 6	210,700	351 8
TOTAL Recurrent Expenditures	18,333,412	13,758,770	75 0	13,020,753	94 6
RECURRENT SURPLUS/DEFICITS	21,870,958	23,765,600	108.7	29,927,617	125.9
CAPITAL EXPENDITURES	15,606,926	4,000,000	25 6	14,220,303	355 5
LOAN REPAYMENTS	0	0	0 0	0	0.0
NET SURPLUS/DEFICITS	6,264,032	19,765,600	315.5	15,707,314	79.5
DEBT RESOLUTION REPAYMENTS	5,966,441	0	0 0	1,600,000	0.0
UNCOMMITTED SURPLUS/DEFICITS	297,591	19,765,600	6,641.9	14,107,314	71.4

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Revenue vehicle	2,400,000	60.0
600	Slaughter house kalokol	600,000	15.0
200	Repair of council offices	1,000,000	25.0
	All Other Projects	0	0.0
TOTAL		4,000,000	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
999	Rehabilitation of irrigation scheme	3,000,000	22.1
999	Rehabilitation of game reserve	2,250,000	16.6
245	Rehabilitation of Turkwell dispensary	1,000,000	7.4
	All Other Projects	7,300,000	53.9
TOTAL		13,550,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	201.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	61.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	81.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	75.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	25.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: George Okumu (Ag) Treasurer: Alego Livingstone Onyan (Ag) Clerk: Chrispine O. Jamba
 No. of Employees: 29 No. of Councillors: 8 Business Permit Schedule: 9
 Total Yearly Salaries: 1,506,000 Total Civic Costs: 649,400 Business Permit Base Value: 400
 Average/Employee: 51,931 Average/Councillor: 81,175

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,374,978	4,374,968	100.00	2,014,968	46.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,374,978	4,374,968	100.0	2,014,968	46.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	29,000	875	3.0	29,000	3,314.3
Single Business Permit	1,000,000	1,035,840	103.6	1,600,000	154.5
Market Fees	0	1,508,100	0.0	60,000	4.0
Others	3,067,200	456,614	14.9	6,676,400	1,832.1
Sub-Total	4,096,200	3,001,429	73.3	8,365,400	278.7
TOTAL REVENUES	8,471,178	7,376,397	87.1	10,380,368	140.7
EXPENDITURES					
Civic	840,000	649,400	77.3	1,425,200	219.5
L A Personnel	2,484,680	1,506,000	60.6	2,569,960	106.3
L A Operations	533,000	1,003,700	188.3	1,601,000	159.5
L A Maintenance	101,000	57,300	56.7	891,000	1,555.0
TOTAL Recurrent Expenditures	3,958,680	3,216,400	81.2	6,487,160	201.7
RECURRENT SURPLUS/DEFICITS	4,512,498	4,159,997	92.2	3,893,208	93.6
CAPITAL EXPENDITURES	3,900,000	3,700,525	94.9	3,590,000	97.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	612,498	459,472	75.0	303,208	66.0
DEBT RESOLUTION REPAYMENTS	144,968	0	0.0	244,968	0.0
UNCOMMITTED SURPLUS/DEFICITS	467,530	459,472	98.3	58,240	12.7

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
200	office construction	1,505,525	40.7
350	Tractor	2,195,000	59.3
	All Other Projects	0	0.0
TOTAL		3,700,525	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
360	Purchase of vehicle	1,800,000	50.1
	Construction of town hall	1,550,000	43.2
350	Waste disposal site/tractor	140,000	3.9
	All Other Projects	100,000	2.8
TOTAL		3,590,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	297.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	73.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	94.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA

District: SIAYA

(Values in KShs)

Chairman Helida A Otieno (Ag) Treasurer Chrispine Otieno Jamba (Ag) Clerk : B Omondi
 No of Employees: 34 No. of Councillors 10 Business Permit Schedule: 8
 Total Yearly Salaries: 2,235,705 Total Civic Costs 1,344,800 Business Permit Base Value 350
 Average/Employee: 65,756 Average/Councillor: 134,480

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,284,133	4,284,133	100.00	4,284,133	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,284,133	4,284,133	100.0	4,284,133	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,196,800	925,500	77.3	1,262,200	136.4
Market Fees	1,230,000	782,230	63.6	1,280,000	163.6
Others	1,802,150	1,043,662	57.9	2,206,350	455.0
Sub-Total	4,228,950	2,751,392	65.1	4,748,550	172.6
TOTAL REVENUES	8,513,083	7,035,525	82.6	9,032,683	128.4
EXPENDITURES					
Civic	878,000	1,344,800	153.2	956,400	71.1
L A Personnel	2,718,840	2,235,705	82.2	2,364,397	86.2
L A Operations	390,000	862,277	221.1	1,926,826	223.5
L A Maintenance	112,000	155,163	138.5	402,000	259.1
TOTAL Recurrent Expenditures	4,098,840	4,597,945	112.2	5,649,623	122.9
RECURRENT SURPLUS/DEFICITS	4,414,243	2,437,580	55.2	3,383,060	138.8
CAPITAL EXPENDITURES	1,350,000	932,640	69.1	1,129,040	121.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,064,243	1,504,940	49.1	2,254,020	149.8
DEBT RESOLUTION REPAYMENTS	2,413,487	0	0.0	1,914,874	0.0
UNCOMMITTED SURPLUS/DEFICITS	650,756	1,504,940	231.3	339,146	22.5

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	purchase of tractor	692,989	74.3
400	Road rehabilitation	189,651	20.3
200	Renovation of t hall	50,000	5.4
	All Other Projects	0	0.0
TOTAL		932,640	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
350	Purchase 4WD pick-up	800,000	60.2
255	Housing rehabilitation	200,000	15.0
365	Rehabilitation of vehicle	200,000	15.0
	All Other Projects	129,040	9.7
TOTAL		1,329,040	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	105.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	29.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	65.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	112.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 836 Vihiga County Council
Province: WESTERN
Summary Profile Fiscal Year 2001-2002
District: VIHIGA

(Values in KShs)

Chairman: Caleb Inganji	(Ag) Treasurer: H. Agufa	(Ag) Clerk : Fanuel C. Ambani
No. of Employees: 94	No. of Councillors: 25	Business Permit Schedule: 7
Total Yearly Salaries: 3,572,085	Total Civic Costs: 5,104,184	Business Permit Base Value 300
Average/Employee: 38,001	Average/Councillor: 204,167	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,699,180	20,699,180	100.00	20,699,180	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,699,180	20,699,180	100.0	20,699,180	100.0
Local Revenues					
CILOR	205,600	111,200	54.1	205,600	184.9
Property Rates	0	0	0.0	3,120,000	0.0
Single Business Permit	6,093,200	4,220,153	69.3	770,000	18.2
Market Fees	3,210,000	1,387,243	43.2	0	0.0
Others	6,614,000	3,346,300	50.6	15,157,560	575.4
Sub-Total	16,122,800	9,064,896	56.2	19,253,160	212.4
TOTAL REVENUES	36,821,980	29,764,076	80.8	39,952,340	134.2
EXPENDITURES					
Civic	4,024,000	5,104,184	126.8	4,803,143	94.1
L A Personnel	8,448,360	3,572,085	42.3	10,517,634	112.4
L A Operations	2,890,000	4,677,018	161.8	4,015,000	85.8
L A Maintenance	1,215,000	1,519,009	125.0	5,448,205	358.7
TOTAL Recurrent Expenditures	16,577,360	14,872,296	89.7	24,783,983	166.6
RECURRENT SURPLUS/DEFICITS	20,244,620	14,891,780	73.6	15,168,357	101.9
CAPITAL EXPENDITURES	13,190,000	7,990,697	60.6	6,000,000	75.1
LOAN REPAYMENTS	289,002	0	0.0	280,000	0.0
NET SURPLUS/DEFICITS	6,765,618	6,901,083	102.0	8,888,357	128.8
DEBT RESOLUTION REPAYMENTS	6,520,178	6,570,000	100.8	6,570,000	100.0
UNCOMMITTED SURPLUS/DEFICITS	245,440	331,083	134.9	2,318,357	700.2

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Market rehabilitation	552,572	6.9
400	Roads rehabilitation	2,041,573	25.5
700	Sports recreation	18,700	0.2
	All Other Projects	5,377,852	67.3
TOTAL		7,990,697	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Roads rehabilitation	2,300,000	38.3
365	Vehicle rehabilitation	1,500,000	25.0
265	Markets Rehabilitation	900,000	15.0
	All Other Projects	1,300,000	21.7
TOTAL		6,000,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	212.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	34.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	56.2	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	89.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	60.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

District: VIHIGA

(Values in KShs)

Mayor: J. Kivihya
 No. of Employees: 121
 Total Yearly Salaries: 7,876,656
 Average/Employee: 65,096

Treasurer: Mrs Elizabeth Nyongesa
 No. of Councillors: 14
 Total Civic Costs: 1,298,879
 Average/Councillor: 92,777

Clerk: Mr. Dick S. Omukaga
 Business Permit Schedule: 10
 Business Permit Base Value: 500

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,200,083	12,200,083	100.00	12,200,083	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,200,083	12,200,083	100.0	12,200,083	100.0
Local Revenues					
CILOR	190,000	0	0.0	190,000	0.0
Property Rates	4,000,000	466,590	11.7	3,150,252	675.2
Single Business Permit	3,165,500	3,701,910	116.9	3,253,500	87.9
Market Fees	3,104,000	2,506,880	80.8	3,906,000	155.8
Others	5,241,100	3,079,229	58.8	5,132,200	507.7
Sub-Total	15,700,600	9,754,609	62.1	15,631,952	160.3
TOTAL REVENUES	27,900,683	21,954,692	78.7	27,832,035	126.8
EXPENDITURES					
Civic	2,212,000	1,298,879	58.7	2,127,000	163.8
L A Personnel	8,198,160	7,876,656	96.1	8,866,052	77.9
L A Operations	4,877,000	2,083,703	42.7	6,134,200	294.4
L A Maintenance	313,000	156,576	50.0	1,025,500	655.0
TOTAL Recurrent Expenditures	15,600,160	11,415,814	73.2	18,152,752	159.0
RECURRENT SURPLUS/DEFICITS	12,300,523	10,538,878	85.7	9,679,283	91.8
CAPITAL EXPENDITURES	7,320,050	5,503,509	75.2	3,650,000	66.3
LOAN REPAYMENTS	30,000	0	0.0	1,000,000	0.0
NET SURPLUS/DEFICITS	4,950,473	5,035,369	101.7	5,029,283	99.9
DEBT RESOLUTION REPAYMENTS	4,880,033	739,202	15.1	4,935,000	667.6
UNCOMMITTED SURPLUS/DEFICITS	70,440	4,296,167	6,099.0	94,283	2.2

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
350	Pick up Motor Vehicle	1,999,300	36.3
350	Purchase of Tyres	92,209	1.7
605	Refuse Desposal Dump	20,000	0.4
	All Other Projects	3,392,000	61.6
TOTAL		5,503,509	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
205	Repair of council buildings	500,000	12.3
300	Purchase of computer & accessories	300,000	7.4
360	Purchase of vehicle (additional amount)	300,000	7.4
	All Other Projects	2,972,666	73.0
TOTAL		4,072,666	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	200.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	62.1	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	73.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	75.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	15.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: COAST

District: TAITA

(Values in KShs)

Mayor G Mwachanje

Treasurer S Mnyamanyi

(Ag) Clerk E Mwaburi

No. of Employees: 112

No. of Councillors: 10

Business Permit Schedule 11

Total Yearly Salaries: 9,650,190

Total Civic Costs: 1,660,035

Business Permit Base Value 600

Average/Employee: 86,162

Average/Councillor: 166,004

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,515,952	7,511,952	99.95	7,515,952	100.1
Road Maintenance Levy Fund (RMLF)	2,167,145	0	0.0	0	0.0
Sub-Total	9,683,097	7,511,952	77.6	7,515,952	100.1
Local Revenues					
CILOR	3,225,520	1,000,000	31.0	2,900,000	290.0
Property Rates	5,393,000	2,234,466	41.4	476,000	21.3
Single Business Permit	4,683,600	4,475,394	95.6	340,000	7.6
Market Fees	1,890,000	1,240,723	65.6	1,990,000	160.4
Others	25,078,000	4,355,334	17.4	7,624,000	306.1
Sub-Total	40,270,120	13,305,917	33.0	13,330,000	100.2
TOTAL REVENUES	49,953,217	20,817,869	41.7	20,845,952	100.1
EXPENDITURES					
Civic	1,807,200	1,660,035	91.9	1,497,200	90.2
L A Personnel	11,085,504	9,650,190	87.1	9,578,020	35.7
L A Operations	3,854,760	3,260,435	84.6	3,443,000	105.6
L A Maintenance	2,537,160	495,655	19.5	1,837,300	370.7
TOTAL Recurrent Expenditures	19,284,624	15,066,315	78.1	16,355,520	108.6
RECURRENT SURPLUS/DEFICITS	30,668,593	5,751,554	18.8	4,490,432	78.1
CAPITAL EXPENDITURES	7,056,377	5,003,590	70.9	3,090,000	62.1
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	23,612,216	773,965	3.3	1,400,432	180.9
DEBT RESOLUTION REPAYMENTS	2,626,720	3,404,030	129.6	1,400,000	41.1
UNCOMMITTED SURPLUS/DEFICITS	20,985,496	-2,630,065		432	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
500	Rehabilitation of edu/institution Ward project	367,985	7.4
100	Survey fees	2,390,000	47.8
240	Dispensary solar energy	186,090	3.7
	All Other Projects	2,059,515	41.2
TOTAL		5,003,590	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
405	Upgrading and rehabilitation of roads	3,100,000	41.5
900	Extension and provision of water services	1,640,000	21.9
505	Rehabilitation of education institutions	885,000	11.8
	All Other Projects	1,850,000	24.7
TOTAL		7,475,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	313.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	33.0	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	78.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	70.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	129.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NORTH
EASTERN

(Values in KShs)

District: WAJIR

Chairman: Abdullahi Amin

Treasurer: Ahmed M. Buley

Clerk : Abdirizak S. Abdullahi

No. of Employees: 99

No. of Councillors: 2

Business Permit Schedule: 10

Total Yearly Salaries: 10,532,495

Total Civic Costs: 10,440,000

Business Permit Base Value 500

Average/Employee: 106,389

Average/Councillor: 5,220,000

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,410,514	17,170,002	84.12	20,410,514	118.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,410,514	17,170,002	84.1	20,410,514	118.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	200,000	0.0
Single Business Permit	2,246,300	2,122,450	94.5	0	0.0
Market Fees	503,360	3,111,470	618.1	0	0.0
Others	19,790,880	10,389,550	52.5	25,931,670	251.5
Sub-Total	22,540,540	15,623,470	69.3	26,131,670	167.3
TOTAL REVENUES	42,951,054	32,793,472	76.4	46,542,184	141.9
EXPENDITURES					
Civic	10,385,200	10,440,000	100.5	10,150,000	97.2
L A Personnel	11,090,162	10,532,495	95.0	10,883,568	11.8
L A Operations	577,020	12,707,938	2,202.3	1,241,500	9.8
L A Maintenance	356,000	75,197	21.1	360,000	478.7
TOTAL Recurrent Expenditures	22,408,382	33,755,630	150.6	22,635,068	67.1
RECURRENT SURPLUS/DEFICITS	20,542,672	-962,158		23,907,116	
CAPITAL EXPENDITURES	0	0	0.0	6,150,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	20,542,672	-962,158		17,757,116	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	12,937,360	0.0
UNCOMMITTED SURPLUS/DEFICITS	20,542,672	-962,158		4,819,756	

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
999	No form	0	0.0
	All Other Projects	0	0.0
TOTAL		0	0.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
500	Teacher houses	120,000	2.5
500	Teachers houses Wajir Bor/dam fencing	120,000	2.5
900	2 toilet, dams fencing	100,000	2.1
	All Other Projects	4,450,000	92.9
TOTAL		4,790,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	94.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	30.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	150.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Paul Kiptigin

Treasurer: Marietta Cheptoo Kisoryo

Clerk: Eric Kiplorir Baliai

No. of Employees: 66

No. of Councillors: 49

Business Permit Schedule: 6

Total Yearly Salaries: 8,006,953

Total Civic Costs: 9,289,487

Business Permit Base Value 250

Average/Employee: 121,317

Average/Councillor: 189,581

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,846,532	22,858,811	92.00	24,846,532	108.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	24,846,532	22,858,811	92.0	24,846,532	108.7
Local Revenues					
CILOR	2,202,738	1,000,000	45.4	2,202,738	220.3
Property Rates	4,176,988	248,822	6.0	4,594,680	1,846.6
Single Business Permit	6,790,000	4,233,896	62.4	7,012,600	165.6
Market Fees	1,126,000	1,016,845	90.3	1,500,000	147.5
Others	16,035,000	22,272,832	138.9	17,230,000	146.1
Sub-Total	30,330,726	28,772,395	94.9	32,540,018	113.1
TOTAL REVENUES	55,177,258	51,631,206	93.6	57,386,550	111.1
EXPENDITURES					
Civic	8,588,300	9,289,487	108.2	9,051,300	97.4
L A Personnel	8,439,580	8,006,953	94.9	9,409,012	165.3
L A Operations	10,195,300	11,751,400	115.3	13,235,150	112.6
L A Maintenance	4,798,600	4,058,356	84.6	4,039,700	99.5
TOTAL Recurrent Expenditures	32,021,780	33,106,196	103.4	35,735,162	107.9
RECURRENT SURPLUS/DEFICITS	23,155,478	18,525,010	80.0	21,651,388	116.9
CAPITAL EXPENDITURES	24,346,532	17,488,704	71.8	17,765,000	101.6
LOAN REPAYMENTS	70,000	0	0.0	70,000	0.0
NET SURPLUS/DEFICITS	-1,261,054	1,036,011		3,816,388	388.4
DEBT RESOLUTION REPAYMENTS	500,000	45,639	9.1	532,863	1,167.6
UNCOMMITTED SURPLUS/DEFICITS	-1,761,054	990,373		3,283,525	331.5

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
260	Elgeyo Border Market(sale yard)	67,560	0.4
	Cheptiret Market	266,480	1.5
260	Moben Market	235,499	1.3
	All Other Projects	16,919,165	96.7
TOTAL		17,488,704	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
365	Rehabilitation of plant and equipment	2,800,000	12.3
350	Vehicle LASDAP project supervision	2,700,000	11.8
100	Administrative support	1,900,000	8.3
	All Other Projects	15,425,000	67.6
TOTAL		22,825,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	30.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	326.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	94.9	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	103.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	71.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	9.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN

District: BUNGOMA

(Values in KShs)

Mayor Rhodah Nanjala Barasa Treasurer: Williamson Usolo Wawire Clerk : Eric W Simiyu
 No of Employees 166 No of Councillors: 10 Business Permit Schedule: 10
 Total Yearly Salaries 8,565,505 Total Civic Costs: 3,213,162 Business Permit Base Value 500
 Average/Employee 51,599 Average/Councillor. 321,316

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,428,516	8,685,672	76.00	11,428,516	131.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,428,516	8,685,672	76.0	11,428,516	131.6
Local Revenues					
CILOR	2,297,963	1,230,963	53.6	2,297,963	186.7
Property Rates	6,644,505	2,356,582	35.5	4,559,103	193.5
Single Business Permit	3,062,500	2,965,490	96.8	3,312,500	111.7
Market Fees	1,594,360	1,469,145	92.1	3,355,200	228.4
Others	9,162,395	8,443,998	92.2	12,716,118	310.8
Sub-Total	22,761,723	16,466,177	72.3	26,240,884	159.4
TOTAL REVENUES	34,190,239	25,151,849	73.6	37,669,400	149.8
EXPENDITURES					
Civic	13,649,600	3,213,162	23.5	1,684,800	52.4
L A Personnel	14,056,090	8,565,505	60.9	22,214,960	20.4
L A Operations	3,485,750	5,573,963	159.9	1,743,160	31.3
L A Maintenance	587,100	709,617	120.9	355,200	50.1
TOTAL Recurrent Expenditures	31,778,540	18,062,246	56.8	25,998,120	143.9
RECURRENT SURPLUS/DEFICITS	2,411,699	7,089,603	294.0	11,671,280	164.6
CAPITAL EXPENDITURES	4,275,000	0	0.0	4,140,000	192.9
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-1,863,301	4,943,788	-	7,531,280	152.3
DEBT RESOLUTION REPAYMENTS	3,538,506	3,605,301	101.9	5,127,722	142.2
UNCOMMITTED SURPLUS/DEFICITS	-5,401,807	1,338,487		2,403,558	179.6

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
400	Making culverts/Bridges construction	0	0.0
200	Construction of matulo Cattle Dip	0	0.0
500	Construction of nmzoia nursery school	0	0.0
	All Other Projects	0	0.0
TOTAL		0	0.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
	Construction of a polytechnic (Webuye Central ward)	750,000	19.2
	Construction of boys secondary school (Webuye central war	700,000	17.9
	Construction of health centre (Webuye South ward)	650,000	16.6
	All Other Projects	1,806,000	46.2
TOTAL		3,906,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	124.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Reveue Performance Ratio:	72.3	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	56.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	101.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 866 Wote Town Council

Province: EASTERN

Summary Profile Fiscal Year 2001-2002

District: MAKUENI

(Values in KShs)

Chairman: Phyllis K. Ndwa	(Ag) Treasurer: Ambrose M. Maweu	Clerk : Robert D. Nzembei
No. of Employees: 73	No. of Councillors: 8	Business Permit Schedule: 9
Total Yearly Salaries: 4,172,446	Total Civic Costs: 1,198,470	Business Permit Base Value 400
Average/Employee: 57,157	Average/Councillor: 149,809	

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,227,586	5,227,586	100.00	5,227,586	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,227,586	5,227,586	100.0	5,227,586	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,124,650	0	0.0	1,124,650	0.0
Single Business Permit	4,980,800	2,855,871	57.3	6,026,460	211.0
Market Fees	1,760,000	1,057,850	60.1	2,340,000	221.2
Others	6,503,700	2,375,759	36.5	7,622,138	720.3
Sub-Total	14,369,150	6,289,480	43.8	17,113,248	272.1
TOTAL REVENUES	19,596,736	11,517,066	58.8	22,340,834	194.0
EXPENDITURES					
Civic	1,804,000	1,198,470	66.4	1,339,500	111.8
L A Personnel	7,215,959	4,172,446	57.8	7,421,293	78.9
L A Operations	3,753,000	3,204,066	85.4	3,292,500	102.8
L A Maintenance	1,070,600	355,631	33.2	924,500	260.0
TOTAL Recurrent Expenditures	13,843,559	8,930,613	64.5	12,977,793	145.3
RECURRENT SURPLUS/DEFICITS	5,753,177	2,586,453	45.0	9,363,041	362.0
CAPITAL EXPENDITURES	3,686,406	2,423,303	65.7	3,486,274	141.8
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,066,771	128,150	6.2	5,876,767	4,585.9
DEBT RESOLUTION REPAYMENTS	1,541,180	0	0.0	1,741,312	0.0
UNCOMMITTED SURPLUS/DEFICITS	525,591	128,150	24.4	4,135,455	3,227.0

FY 2001 - 2002 Implemented Projects			
Code	Project Description	Amount (KShs.)	%
999	Land acquisition	1,950,000	80.5
400	Grading (roads)	473,303	19.5
260	Planning (markets)	0	0.0
	All Other Projects	0	0.0
TOTAL		2,423,303	100.0

FY 2002 - 2003 Planned Projects			
Code	Project Description	Amount (KShs.)	%
240	Health Rehabilitation (kako)	500,000	14.3
240	Mumbuni Health Rehabilitation	500,000	14.3
905	Rehabilitation water point (Kilala)	500,000	14.3
	All Other Projects	1,986,274	57.0
TOTAL		3,486,274	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	235.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	43.8	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	64.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	66.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

(Values in KShs)

Chairman: Joseph O Kawuor (Ag) Treasurer: Ayub O Oyamo (Ag) Clerk: Bethwel O Achieng
 No. of Employees 51 No. of Councillors 9 Business Permit Schedule: 7
 Total Yearly Salaries. 4,909,409 Total Civic Costs. 819,780 Business Permit Base Value 300
 Average/Employee. 96,263 Average/Councillor. 91,087

	FY 2001 - 2002			FY 2002 - 2003	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,691,685	4,691,685	100.00	4,691,685	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,691,685	4,691,685	100.0	4,691,685	100.0
Local Revenues					
CILOR	43,726	87,450	200.0	43,726	50.0
Property Rates	852,000	154,701	18.2	852,000	55.0
Single Business Permit	1,824,600	493,926	27.1	1,541,600	31.2
Market Fees	1,452,000	792,118	54.6	1,816,000	22.9
Others	4,124,900	1,240,111	30.1	6,023,488	82.8
Sub-Total	8,297,226	2,768,306	33.4	10,276,814	37.1
TOTAL REVENUES	12,988,911	7,459,991	57.4	14,968,499	200.7
EXPENDITURES					
Civic	1,583,000	819,780	51.8	1,843,000	22.8
L A Personnel	3,205,700	4,909,409	153.1	4,399,760	43.7
L A Operations	1,274,640	666,433	52.3	2,146,000	32.2
L A Maintenance	1,474,208	60,720	4.1	1,968,000	3.2
TOTAL Recurrent Expenditures	7,537,548	6,456,342	85.7	10,356,760	160.4
RECURRENT SURPLUS/DEFICITS	5,451,363	1,003,649	18.4	4,611,739	45.5
CAPITAL EXPENDITURES	2,400,000	1,258,250	52.4	2,395,000	190.3
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,051,363	-254,601		2,216,739	
DEBT RESOLUTION REPAYMENTS	1,691,485	0	0.0	1,776,674	0.0
UNCOMMITTED SURPLUS/DEFICITS	1,359,878	-254,601		440,065	

FY 2001 - 2002 Implemented Projects

Code	Project Description	Amount (KShs.)	%
350	Tractor purchase	1,258,250	100.0
	All Other Projects	0	0.0
TOTAL		1,258,250	100.0

FY 2002 - 2003 Planned Projects

Code	Project Description	Amount (KShs.)	%
800	Tractor	1,195,000	79.9
260	Yala modern market	250,000	16.7
900	Office electrification	50,000	3.3
	All Other Projects	0	0.0
TOTAL		1,495,000	100.0

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	170.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	33.4	Total Local Revenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	85.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	52.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

