

Republic of Kenya



PARLIAMENT
OF KENYA
LIBRARY

Spec	...
Dis	...
Ch	...
D/C	...
Press	...

Kenya National Audit Office

REPORT

OF

THE CONTROLLER
AND AUDITOR-GENERAL

ON

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



KENYA NATIONAL AUDIT OFFICE

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

The attached Abstracts of Accounts of the Municipal Council of Nanyuki which comprise the Consolidated Statement of Financial Position as at 30 June 2007, the Consolidated Statement of Financial Performance for the year then ended and other explanatory notes have been audited on my behalf by the Council's Authorized Auditors in accordance with Section 39(1) of the Public Audit Act, 2003. The auditors have duly reported to me the results of their audit and on the basis of their report, I am satisfied that all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit were received.

1.0 The Council's Responsibility on the Abstracts of Accounts

The Council is responsible for the preparation of Abstracts of Accounts which give a true and fair view of the Council's state of financial affairs and its operating results. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Accounts that are free from material misstatement whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

2.0 Responsibility of the Controller and Auditor General

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

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

3.0 Qualification Points

3.1 Fixed Assets

The Consolidated Balance Sheet Fixed Assets balances increased from Kshs.340,056,968.00 as at 30 June 2006 to Kshs.373,009,949.00 as at 30 June 2007. However, the Council did not maintain a Fixed Assets Register (FAR). Further, ownership documents and valuation reports were not made available for audit review. In the circumstances, it was not possible to confirm the accuracy of the fixed assets balances of Kshs.373,009,949.00 as at 30 June 2007.

3.2 Sundry and Other Debtors

The Council's Consolidated Sundry and other Debtors balance increased from Kshs.352,892,838.00 as at 30 June 2006 to Kshs.359,671,381.00 as at 30 June 2007. The increase of Kshs.6,560,951.00 (2%) was mainly attributed to the General Rate Fund debtors. However, the Council did not produce debtors' ledgers and schedules for audit verification. Out of the total debtors, Kshs.179,219,849.00 or 50% which remained the same as in the previous year were water debtors. No provision for bad and doubtful debts was made in the Accounts. In the circumstances, it has not been possible to confirm the accuracy and recoverability of the

Sundry and Other Debtors balance of Kshs.359,671,381.00 as at 30 June 2007.

3.3 Creditors and Unpaid Loans (LGLA)

The Consolidated Balance Sheet reflects Sundry and Other Creditors balances of Kshs.7,233,672.00 and Kshs.3,380,891.00 respectively as at 30 June 2007. In addition, the Local Government Loans Authority (LGLA) Unpaid Loans balances were apparently not being serviced and increased from Kshs.124,950,673.00 as at 30 June 2006 to Kshs.130,828,391.00 as at 30 June 2007. However, the Council did not produce supporting schedules for audit verification. Further, the Council has not explained how it intends to repay the growing debt portfolio with its creditors and lenders. Under the circumstances, it has not been possible to confirm the correctness and serviceability of the Sundry and Other Creditors and Unpaid Loans balances as at 30 June 2007.

3.4 Long Term Loans

The Consolidated Balance Sheet Long Term Loans balances decreased from Kshs.108,202,938.00 as at 30 June 2006 to Kshs.104,785,449.00 as at 30 June 2007. However, no confirmation certificates from the Local Government Loans Authority (LGLA) were obtained to support the balances. Further, Loans Agreements and repayments schedules were not made available for audit review. In the circumstances, the accuracy and authenticity of the Outstanding Loans balances of Kshs.104,785,449.00 as at 30 June 2007 could not be confirmed.

3.5 Short Term Investments

The Short Term Investments in Fixed Deposits balances decreased from Kshs.97,920,365.00 as at 30 June 2006 to Kshs.41,795,896.00 as at 30 June 2007. The decrease of Kshs.56,124,469.00 or 57.3% was not explained or reconciled. Further, no investments registers were maintained. In the circumstances, the accuracy of the short term investments balances and interest earned and accrued as at 30 June 2007 could not be confirmed.

3.6 Renewals Funds

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

4.0 Opinion

Except for the reservations set out in paragraphs 3.1 to 3.6 above, in my opinion, the Abstracts of Accounts give a true and fair view of the financial position of the Council as at 30 June 2007 and of its deficit for the year then ended in accordance with the Local Government Act, Cap 265.



P. N. KOMORA, CBS
CONTROLLER AND AUDITOR GENERAL

Nairobi

14 November 2008



**AUDITED ABSTRACT OF ACCOUNTS
AS AT 30.06.2007**

**S. T. MOSES
TOWN TREASURER**

**TOWN HALL
P. O. BOX 156
NANYUKI.**

**TEL: 31618
FAX: 32841**

RESPONSIBILITY STATEMENT

**NANYUKI MUNICIPAL COUNCIL
ANNUAL FINANCIAL STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2007**

We are responsible for the preparation of these Annual Financial statements which are set out on page 1 to page 63, in accordance with the Local Government Act Cap. 265, and the Local Authority Financial Management Regulation 2007 Section C3, and the Public Audit Act, 2003 Section 21 and 22 which have signed on behalf of the Nanyuki Municipal Council.



.....
**STEPHEN THIONG'O
TREASURER**



.....
**MICHAEL NJOGU
TOWN CLERK**

Date: 2nd May 2008

Date: 5/5/08

TREASURER'S STATEMENT ON ABSTRACT OF ACCOUNTS FOR THE FINANCIAL YEAR ENDING 30TH JUNE, 2007

The Audited abstract of Accounts for the Municipal Council of Nanyuki has been prepared in accordance with section 229(1) of the Local Government Act Cap 265.

The authorized Auditors M/s Martin and Associates certified Public Accountants have finalized the Audit on behalf of the Controller and Auditor General and the Certificate on the Audit is expected in due course.

1.0 INCOME AND EXPENDITURE

1.1 INCOME

During the year under review the Council realized ***Kshs.155, 690,196*** in total revenues against a projection of ***Kshs.193.516.688*** for the same period from all the funds. This performance is ***Kshs.37,826,492*** short of the target and ***Kshs.40,158,085*** short of previous year's (2005/2006) actual of ***Kshs.195,848,281***.

The observed shortfall in projected revenue was attributed to reforms in the water sub-sector whose function was shifted to an Autonomous Company formed by the Council during the year. The Council ceased to manage Water and Sewerage Services effective from 18th December, 2006 and hence the loss in anticipated revenues.

The Accounts as presented do not incorporate the Water Company's Operations for the period after 18th November, 2006. However, the accounts will be consolidated with effect from financial year **2007/2008** since the Company is expected to prepare its accounts for the period it started operating up to 30th June, 2008.

1.2 EXPENDITURE

During the year under review the Council incurred expenditure totaling **Kshs.183, 930.934** being **Kshs.151, 645,953** recurrent and capital **Kshs.32, and 284,981** capital expenditure. The actual expenditure was **Kshs.8, 849,706** short of the target of **Kshs.192, 780,640** a factor that can be attributed to delay in implementation of capital projects mainly financed by **LATF** and **Rural Poverty Reduction Fund**. However, the Council incurred an over expenditure of **Kshs.20, 360,683** on recurrent cost arising out of arrears in salary review backdated to September, 2005. The over expenditure was financed by surplus realized in the previous year.

In a nutshell, the Council's Financial Operations reflect a deficit of **Kshs.28, 240,738** compared to a surplus of **Kshs.51, 655,776** realized during the previous year. This state of affairs is attributed to factors stated above.

SUMMARY – STATEMENT OF FINANCIAL PERFORMANCE

	Actual 2006	Actual 2007	Variance	Budget	variance
	KSHS	KSHS	KSHS	KSHS	KSHS
Operating revenue for the year.	195,848,281	155,690,196	(40,158,085)	193,516,688	(37,826,492)
Operating expenses for the	144,192,505	183,930,934	(39,738,429)	192,780,640	8,849,706
Operating surplus (deficit) for the year.	51,655,776	(28,240,738)	(79,896,514)	736,048	(28,976,786)

2.0 STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

2.1 FIXED ASSET

The observed movement in fixed asset is attributed to capital expenditure incurred during the financial year under review. The items of expenditure mainly included.

FIXED ASSETS	ACTUAL COST	BUDGET ALLOCATION	VARIANCE	REMARKS
	KSHS	KSHS	KSHS	
PURCHASE OF COMPUTERS	2,556,133	1,500,000	(1,056,133)	Bought to facilitate LAIFOMS implementation and NAWASCO operations
CONSTRUCTION OF DISPENSARIES	4,284,457	4,721,100	436,430	Two started last financial year completed, one 60% complete as at end of FY
SEWERAGE EXTENSION	3,231,795	4,000,000	768,205	Already complete
MURRAMING OF ROADS	13,705,985	15,000,000	1,294,015	Work in progress, 70% complete
CONSTRUCTION OF WARD OFFICES	928,434	1,000,000	71,566	Work in progress on 3NO offices, so far 60% done

2.2 INVESTMENT

During the year short term investment declined from *Kshs.97, 920.365* to *Kshs.41, 795,896* mainly as a resultant payment of increased salaries including arrears.

2.3 EXTERNAL LOANS

The Council continued to provide for loans redemption in its financial operation in respect of Local Government Loans Authority. However, actual payment has not been done. As at the closure of the financial year the Loans had accumulated as follows;

FUND	CURRENT	LONGTERM	TOTAL DUE
	Kshs.	Kshs.	Kshs.
GRF	6,237,617	4,414,609	10,652,226
WSD	124,590,774	100,238,667	224,829,441
HOUSING		132,173	132,173
TOTAL	130,828,391	104,785,449	235,613,226

In addition, the Council fast tracked the repayment of National Housing Corporation Loan and cleared it during the year. However, there are still debtors who are yet to clear their loans. The debtors appearing in the Housing fund statement of financial position totaling kshs 11,631,683 also incorporates NHC debtors and is being investigated to facilitate their reconciliation with the existing records

2.4 FUND BALANCES

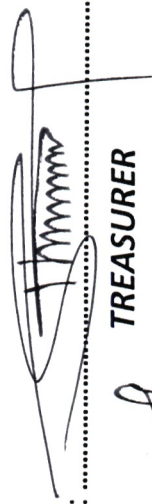
It has been found prudent to make relevant adjustments to inter fund balances in addition to transferring all fund balances for Local Authority Transfer Fund, Rural Poverty Reduction Fund and Service Charge Fund to General Rate Fund. Effectively therefore, these three funds have ceased to be reported separately.

At the same time, it has been found prudent to carry out a thorough clean up of Council's Financial Statement by clearing all redundant balances that have been carried forward over the years though not supported by cash or physical stock/items. These adjustments together with those stated here above are contained in **appendix I** attached hereto.

3.0 EXPRESSION APPRECIATION

I am grateful to H.W the Mayor, the Chairperson and member of the Finance Committee, Councilors, Clerk and the Departmental Heads for the support they have given me and the staff of my department during the year.

I would also like to thank the Officers from the Ministry of Local Government and the Kenya National Audit Office for the advice and guidance.



TREASURER

Signed:

28 April 2008

Date:

APPENDIX 1
NANYUKI MUNICIPAL COUNCIL
Adjustment Journals 2007

GENERAL RATE FUND

Clearance of redundant balances brought forward over the years and not supported by cash or physical stock.

	DR	CR
J1. General Rate Fund	509,519	
Store Account		509,519
J2. General Rate Fund	314,815	
Mayor's X-Mas Tree Fund		314,815
J3. Provision for renewals fund	3,106,616	
Provision for Rev. Contribution	2,679,905	
General Rate Fund		5,786,521
J4. Loans Redeemed	11,484,699	
Rev. Contribution	54,724,285	
General Rate Fund		66,208,984
J5. Differed Expenditure	869,235	
General Rate Fund		869,235

J6.	LATF	24,168,542	
	General Rate Fund		24,168,542
J7.	Service Charge Fund	34,593,347	
	General Rate Fund		34,593,347
J8.	S.T.D.P	8,400	
	General Rate Fund		8,400
J9.	General Rate Fund	2,974,377	
	Prepayment KLGsf		2,974,377
	LATF	DR	CR
J10.	LATF Fund	24,670,117	
	Other Long Term Outlay		24,670,117
J11.	LATF Fund	47,851,654	
	Bank A/c		18,951,009
	G.R.F		24,168,542
	Water Fund		2,563,303
	Housing Fund		550,000
	Rural Poverty Reduction		1,618,800
	Clearance of LATF balance sheet and transfer to G.R.F		

GENERAL RATE FUND

J12.	Other Long Term Outlay	24,670,117	
	Bank A/C (LATF)	18,951,009	
	General Rate Fund		43,621,126
	Transfer of assets from LATF to G.R.F		

WATER FUND

J13.	LATF	2,563,303	
	Water Fund		2,563,303
J14.	W.F. Balance	109,600	
	Rural Poverty Reduction		109,600
	Clearance of inter fund balance		

HOUSING FUND

J15.	LATF	550,000	
	H.Fund balance		550,000
	Clearance of inter fund of LATF into H.F		

RURAL POVERTY REDUCTION

	DR	CR
J16. Rural Poverty Reduction	4,614,230	
Other Long Term Outlay		296,830
Cash at Bank		4,317,400

Clearance of Rural Poverty Reduction balance

J17. LATF Fund	1,618,800	
G.R.F	187,230	
Water Fund	109,600	
Revenue Contribution	296,830	
Rural Poverty Reduction		2,212,460
Clearance of inter fund and Capital Funding		

GENERAL RATE FUND

J18. General Rate Fund	187,230	
Rural Poverty Reduction		187,230
Clearance of inter fund balance		

J19. Other Long Term Outlay	296,830	
Cash A/c (R.P.R.F)	4,317,400	
General Rate Fund		4,614,230

Transfer of asset from Rural P.R to G.R.F

SERVICE CHARGE

	DR	CR
J20. Housing	252,000	
Service Charge	35,470,672	
Cash at Bank		1,129,325
G.R.F		34,593,347

HOUSING FUND

J21. Housing Fund	252,000	
Service Charge		252,000
Clearance of inter Fund Balance		

J22. Provision Reserves	1,750,000	
Repairs Renewals	18,563	
Housing Fund		1,768,563
Clearance of balance in balance sheet		

J23. Loan Repaid	8,825,790	
Rev. Contribution	281,721	
Housing Fund		9,107,511
Clearance of balance in balance sheet		

WATER FUND

J24.	Renewal Fund	2,117,211	
	Water Fund		2,117,211
	Clearance of balance in balance sheet		
J25.	Loans Redeemed	30,031,845	
	Rev. Contribution	85,891,432	
	Water Fund		115,923,277

NANYUKI MUNICIPAL COUNCIL

ABSTRACT OF ACCOUNTS **FOR THE YEAR ENDED 30TH JUNE 2007**

CONTENTS

PAGE

CONSOLIDATED STATEMENT FINANCIAL POSITION

CONSOLIDATED STATEMENT FINANCIAL PERFORMANCE

1

1(b)

GENERAL RATE FUND ACCOUNT

FINANCIAL PERFORMANCE SUMMARY

2

DETAILS OF FINANCIAL PERFORMANCE

3-44

FINANCIAL POSITION

45

STATEMENTS SUPPORTING FINANCIAL POSITION

46-52

WATER & SEWERAGE FUND

FINANCIAL PERFORMANCE SUMMARY

53

DETAILS OF FINANCIAL PERFORMANCE

54-56

FINANCIAL POSITION

57

STATEMENTS SUPPORTING FINANCIAL POSITION

58

LOAN CHARGES SCHEDULE

59

HOUSING FUND

FINANCIAL PERFORMANCE

60

FINANCIAL POSITION

61

KENYA ROADS BOARD FUND

FINANCIAL PERFORMANCE

62

FINANCIAL POSITION

63

NANYUKI MUNICIPAL COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2007

	2007		2006		2007		2006	
	KSH	KSH	KSH	KSH	KSH	KSH	KSH	KSH
<u>LONG TERM LIABILITIES</u>								
Loan Outstanding : LGLA	104,785,449		106,478,408		84,401,559		79,875,729	
: NHC	-	104,785,449	1,724,530.00	108,202,938	288,608,390		260,181,239	
						373,009,949	340,056,968	
<u>CURRENT LIABILITIES</u>								
Sundry Creditors	7,233,672		7,181,802		SHORT TERM INVESTMENTS			
Other Creditors:	3,380,891		3,308,713		Fixed Deposits	41,795,896	97,920,365	
Unpaid Loans LGLA	130,828,391		124,950,673			41,795,896	97,920,365	
L.G.O Superannuation Fund	0		1,521,807		CURRENT ASSETS			
L.G.A Provident Fund	1,294,251		2,294,251		Project Account		351,303,268	
Deposits	5,596,985		5,393,554		Sundry Debtors	357,864,219	1,589,570	
Cash overdrawn	1,132,417		0		Other Debtors	1,807,162	509,519	
		149,466,607	144,650,800		Stores	0	24,654,638	
					Cash at Bank	42,037,502	268,058	
<u>PROVISION & RESERVES</u>					Cash in Hand	275,970	200,000	
Renewal Fund	0		6,992,390		Cash Float	200,000		
Reserves	0		2,679,905				402,184,853	378,525,053
		0	9,672,295					
<u>CAPITAL DISCHARGED</u>					OTHER BALANCES			
Loans Redeemed	0		48,649,375		Mayor's X-Mass Tree Fund	0	314,815	
Revenue Contribution & Others	0		113,917,651		Prepayments	0	2,974,377	
		0	162,567,026			0	3,289,192	
<u>OTHER BALANCES</u>								
Deferred Expenditure	0		869,235					
Accumulated Net Surplus	562,738,642		393,820,884					
S.T.D.P	0		8,400					
		562,738,642	394,698,519					
		816,990,698	819,791,578			816,990,698	819,791,578	

Signed: 
Town Treasurer
Date: 02.05.08

Signed: 
Town Clerk
Date: 25/6/08

NANYUKI MUNICIPAL COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

	ACTUAL 2005/ 2006		ACTUAL 2006/ 2007		BUDGET 2006/ 07		VARIANCE		%
	KSHS		KSHS		KSHS		KSHS		
INCOME									
General Rate Fund	41,767,015.00		42,114,939.00		45,548,593.00		-3,433,654.00		-7.538441418
Water Fund	132,355,966.00		80,838,711.00		113,970,000.00		-33,131,289.00		-29.07018426
Housing Fund	4,385,040.00		4,359,287.00		3,540,000.00		819,287.00		23.14370056
Local Authority Transfer Fund	15,455,855.00		21,371,949.00		23,158,111.00		-1,786,162.00		-7.712900245
Roads Maintenance Levy Fund	1,884,405.00		4,305,310.00		2,799,984.00		1,505,326.00		53.76195007
Rural Poverty Reduction Fund	0.00		2,700,000.00		4,500,000.00		-1,800,000.00		-40
	195,848,281.00		155,690,196.00		193,516,688.00		-37,826,492.00		-19.5468889
EXPENDITURE									
General Rate Fund	96,882,416.00		137,270,938.00		116,910,255.00		-20,360,683.00		-17.41565186
Water Fund	39,573,597.00		38,318,514.00		42,231,074.00		3,912,560.00		9.264647165
Housing Fund	2,649,150.00		948,148.00		3,181,216.00		2,233,068.00		70.19542213
Local Authority Transfer Fund	3,527,032.00		4,541,299.00		23,158,111.00		18,616,812.00		80.39002836
Kenya Roads Board Fund	1,560,310.00		2,553,805.00		2,799,984.00		246,179.00		8.792157384
Rural Poverty Reduction Fund	0.00		298,230.00		4,500,000.00		4,201,770.00		93.37266667
	144,192,505.00		183,930,934.00		192,780,640.00		8,849,706.00		4.590557434
NET SURPLUS FOR THE YEAR	51,655,776.00		-28,240,738.00		736,048.00		-28,976,786.00		-3936.806567
ACCUMULATED SURPLUS B/FWD	347,257,697.00		393,820,884.00		-				
PRIOR YEAR ADJUSTMENTS	-5,092,589.00		0.00						
OTHER ADJUSTMENTS (NET) Appendix 1	0.00		197,158,496.00		-				
ACCUMULATED SURPLUS C/FWD	393,820,884.00		562,738,642.00		736,048.00		-28,976,786.00		

**NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007**

	EXPENDITURE		INCOME		NET EXPENDITURE (INCOME)	
	2007	2006	2007	2006	2007	2006
	KSHS	KSHS			KSHS	KSHS
Mayor's Parlour	8,743,908.00	6,852,688.00	-	-	8,743,908.00	6,852,688.00
Town Clerk Department	26,093,040.00	25,172,256.00	995,908.00	1,115,464.00	-25,097,132.00	-24,056,792.00
Town Treasurer's Department	21,699,079.00	13,553,693.00	33,779,680.00	32,509,783.00	12,080,601.00	18,956,090.00
Town Engineer's Department	35,966,856.00	22,026,418.00	1,605,853.00	992,748.00	-34,361,003.00	-21,033,670.00
Public Health Department	19,211,268.00	12,527,469.00	5,165,350.00	6,829,660.00	-14,045,918.00	-5,697,809.00
Social Services & Education	21,815,447.00	13,447,874.00	451,088.00	220,360.00	-21,364,359.00	-13,227,514.00
Environment Department	3,741,340.00	3,302,018.00	117,060.00	99,000.00	-3,624,280.00	-3,203,018.00
TOTAL	137,270,938.00	96,882,416.00	42,114,939.00	41,767,015.00	-95,155,999.00	-55,115,401.00

GENERAL RATE FUND BALANCE AS AT 30TH JUNE 2007

	2007	2006
	KSHS	KSHS
NET EXPENDITURE of all services	-95,155,999.00	-55,115,401.00
Balance Brought Forward	-398,724,955.00	-342,087,747.00
Prior Year Adjustment(For Suspence & Interfunds)	-	-1,521,807.00
Other Adjustments (NET) Appendix 1	175,884,444.00	0.00
Fund Balance carried Forward	- 317,996,510.00	- 398,724,955.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

DEPARTMENT	SECTION	EXPENDITURE		INCOME		NET EXPENDITURE	
		2007	2006	2007	2006	2007	2006
Mayor's Parlour	Administration	785,816.00	-	-	-	785,816.00	-
	Councillors	7,958,092.00	6,852,688.00	-	-	7,958,092.00	-6,852,688.00
TOTAL CARRIED TO SUMMARY		8,743,908.00	6,852,688.00	-	-	8,743,908.00	-6,852,688.00
Town Clerk's	Administration	15,933,483.00	18,348,313.00	995,908.00	1,115,464.00	-14,937,575.00	-17,232,849.00
Department	Personnel	2,405,805.00	1,821,261.00	-	-	-2,405,805.00	-1,821,261.00
	Enforcement	4,664,455.00	2,749,312.00	-	-	-4,664,455.00	-2,749,312.00
	Security	3,089,297.00	2,253,370.00	-	-	-3,089,297.00	-2,253,370.00
TOTAL CARRIED TO SUMMARY		26,093,040.00	25,172,256.00	995,908.00	1,115,464.00	-25,097,132.00	-24,056,792.00
Treasurer's Department	Administration	9,186,115.00	4,235,921.00	27,171,120.00	25,785,973.00	17,985,005.00	21,621,391.00
	Expenditure	2,169,616.00	1,659,111.00	-	-	-2,169,616.00	-1,659,111.00
	Salaries	1,382,771.00	1,112,407.00	-	-	-1,382,771.00	-1,112,407.00
	Revenue	2,241,837.00	1,545,206.00	-	-	-2,241,837.00	-1,545,206.00
	Gen. Stores	1,570,126.00	1,148,293.00	-	-	-1,570,126.00	-1,148,293.00
	Internal Audit	1,303,572.00	922,798.00	-	-	-1,303,572.00	-922,798.00
	Bus Park	911,525.00	496,350.00	4,415,230.00	4,429,090.00	3,503,705.00	3,932,740.00
	Market	395,299.00	307,842.00	2,193,330.00	2,294,720.00	1,798,031.00	1,986,878.00
	Debt Collection	2,538,218.00	2,125,765.00	-	-	-2,538,218.00	-2,125,765.00
TOTAL CARRIED TO SUMMARY		21,699,079.00	13,553,693.00	33,779,680.00	32,509,783.00	12,080,601.00	19,027,429.00
Town Engineer's	Administration	8,210,565.00	3,234,002.00	1,028,353.00	566,650.00	-7,182,212.00	-2,667,352.00
Department	Road Maintenance	19,768,607.00	12,297,704.00	-	-	-19,768,607.00	-12,297,704.00
	Building	1,869,334.00	1,444,285.00	577,500.00	426,098.00	-1,291,834.00	-1,018,187.00
	Street Lighting	1,630,060.00	1,186,440.00	-	-	-1,630,060.00	-1,186,440.00
	Workshop	2,293,675.00	1,858,359.00	-	-	-2,293,675.00	-1,858,359.00
	Fire Station	2,194,615.00	2,005,628.00	-	-	-2,194,615.00	-2,005,628.00
TOTAL CARRIED TO SUMMARY		35,966,856.00	22,026,418.00	1,605,853.00	992,748.00	-34,361,003.00	-21,033,670.00

GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

DEPARTMENT	SECTION	EXPENDITURE		INCOME		NET EXPENDITURE	
		2007	2006	2007	2006	2007	2006
Public Health Department	Administration	6,263,462.00	2,390,943.00	-	-	-6,263,462.00	-2,390,943.00
	Street Cleaning	474,385.00	445,092.00	-	-	-474,385.00	-445,092.00
	Drainage Maint.	4,755,159.00	2,925,713.00	-	-	-4,755,159.00	-2,925,713.00
	Conservancy	4,461,272.00	3,603,674.00	2,617,570.00	3,715,010.00	-1,843,702.00	111,336.00
	Public Conveniences	218,742.00	548,313.00	-	-	-218,742.00	-548,313.00
	Slaughter House	3,038,248.00	2,613,734.00	2,547,780.00	3,114,650.00	-490,468.00	500,916.00
TOTAL CARRIED TO SUMMARY		19,211,268.00	12,527,469.00	5,165,350.00	6,829,660.00	-14,045,918.00	-5,697,809.00
Social Services, Education & Housing Department	Administration	6,377,309.00	1,663,194.00	182,863.00	800.00	-6,194,446.00	-1,662,394.00
	Sports & Games	2,360,863.00	1,940,491.00	-	-	-2,360,863.00	-1,940,491.00
	Social Welfare	1,226,555.00	1,030,776.00	49,500.00	45,000.00	-1,177,055.00	-985,776.00
	Community Development	2,841,527.00	2,140,215.00	-	-	-2,841,527.00	-2,140,215.00
	Stadium	508,811.00	919,755.00	60,300.00	22,800.00	-448,511.00	-896,955.00
	Pre-Primary Schools	8,500,382.00	5,753,443.00	158,425.00	151,760.00	-8,341,957.00	-5,601,683.00
	TOTAL CARRIED TO SUMMARY		21,815,447.00	13,447,874.00	451,088.00	220,360.00	-21,364,359.00
Environment Department	Administration	790,486.00	57,723.00	-	-	-790,486.00	-57,723.00
	Cemetery	1,945,574.00	1,749,031.00	98,420.00	15,300.00	-1,847,154.00	-1,733,731.00
	Garden & Parks	1,005,280.00	1,495,264.00	18,640.00	83,700.00	-986,640.00	-1,411,564.00
TOTAL CARRIED TO SUMMARY		3,741,340.00	3,302,018.00	117,060.00	113,760.00	-3,624,280.00	-3,203,018.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007		2006		INCOME	2007		2006	
	KSH	KSH	KSH	KSH		KSH	KSH	KSH	KSH
MAYOR'S PARLOUR					MAYOR'S PARLOUR				
ADMINISTRATION					ADMINISTRATION				
PERSONNEL					Mayor's X-Mass Tree				
Salaries		391,620.00		-					
Leave Allowance		39,627.00		-					
House Allowance		171,000.00		-					
Superannuation Fund		25,180.00		-					
N.S.F.		5,800.00		-					
Provident Fund		62,746.00		-					
Hardship Allowance		57,600.00		-					
Gratuity		-		-					
Others		-		-					
Honarium Expenses		-		-					
OPERATIONS									
Cleaning Materials		2,423.00		-					
Uniforms		-		-					
Training		3,000.00		-					
Stationery		1,200.00		-					
Sub-Allowance		-		-					
Loan Charges		-		-					
Telephone		-		-					
Transport		-		-					
Mayor's X-Mass Fund		-		-					
Newspapers		-		-					
Travelling Allowance		-		-					
Periodicals & Newspapers		-		-					
Postage		-		-					
Electricity		-		-					
Advertisement		1,500.00		-					
Furniture & Equipment		12,200.00		-					
Cleaning Materials		-		-					
Mayors Entertainment		-		-					
MAINTENANCE									
Office Equipment		11,920.00		-					
Motor Vehicle Maintenance		-		-					
X-Mass Tree Repairs		-		-					
TOTAL CARRIED TO SUMMARY		785,816.00		0.00			0.00		0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH.	2006 KSH.	INCOME	2007 KSH	2006 KSH
MAYOR'S PARLOUR			MAYOR'S PARLOUR		
0100-10-01			COUNCILLORS		
COUNCILLORS					
Mayor's Entertainment	-	-			
Members Allowance	3,458,200.00	3,044,079.00			
Others	-	-			
OPERATIONS					
0100-10-00					
Tours & Seminars	-	1,058,000.00			
Periodicals & Newspapers	17,535.00	17,570.00			
Stationeries	-	4,970.00			
Sub-Allowance (Members)	1,252,872.00	919,554.00			
Transport	-	-			
Tyres & tubes	101,130.00	104,100.00			
Renewal Fund	-	-			
Advertisement	-	-			
Electricity	17,277.00	-			
Furniture & Fittings	-	1,500.00			
Entertainment	248,061.00	315,404.00			
Cleaning Material	-	9,235.00			
Insurance - Members	-	-			
Petrol & Oils	568,717.00	456,719.00			
Show Expenses	-	-			
Insurance - Vehicles	-	-			
Printing Materials	-	16,900.00			
Civic Regalia	30,482.00	13,300.00			
Members Courses	530,000.00	319,375.00			
Telephone	521,265.00	391,526.00			
R.C.O Ward Office	928,434.00	-			
MAINTENANCE					
Equipments	-	2,775.00			
Motor Vehicles	284,119.00	177,681.00			
TOTAL CARRIED TO SUMMAR	7,958,092.00	6,852,688.00		0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007		2006		INCOME		2007	2006
	KSH		KSH				KSH	KSH
TOWN CLERK'S DEPARTMENT					TOWN CLERK'S DEPARTMENT			
ADMINISTRATION - PERSONNEL					ADMINISTRATION			
Salaries & Wages	2,519,880.00		2,065,845.00		Telephone		66,900.00	-
Leave Allowance	267,007.00		64,328.00		Court Fines			-
House Allowance	1,328,000.00		1,056,500.00		Town Fittings			-
Superannuation Fund	233,643.00		193,686.00		Sale of Tender Forms		264,500.00	287,000.00
N.S.S.F	26,200.00		33,400.00		Hire of Chairs			-
Provident Fund	355,373.00		286,496.00		Auctions		3,900.00	18,000.00
Hardship Allowance	239,200.00		301,703.00		Livestock Fees			-
Others : Acting Allowance					Penalties		4,700.00	-
: Terminal Dues	14,299.00		79,709.00		Promotion Fees		97,700.00	54,700.00
: Leave Arrears	74,143.00		120,918.00					
: Salary Arrears	3,385,764.00							
Gratuity					Travelling Wholesalers			18,100.00
Responsibility Allowance					Change of Names			-
Honorarium					Hire of Social Hall			-
OPERATIONS					Administration		12,200.00	17,400.00
Uniforms					Miscellaneous Fees		546,008.00	720,264.00
Travelling Expenses	535,471.00		1,114,069.00		Insurance Claims			
Insurance: Staff	417,661.00							
Insurance: Vehicles & Plants	890,091.00		1,055,379.00					
Stationery	195,610.00		160,638.00					
Advertisements	481,047.00		719,287.00					
Postage	33,219.00		405,176.00					
Periodicals & Newspapers	27,165.00		17,640.00					
Furniture & Fittings	20,200.00		218,340.00					
Legal Fees	387,579.00		499,849.00					
Town Clerks Entertainment	62,265.00		72,838.00					
Printing Materials	34,058.00		56,150.00					
Electricity	145,985.00		193,798.00					
Cleaning Materials	27,802.00		47,807.00					
Petrol & Oil	500,498.00		813,584.00					
Tyres & Tubes	35,325.00		50,128.00					
Valuation Expenses	720,690.00		5,920,000.00					
Subscription ALGE & ALGAK	62,810.00		116,669.00					
Telephone	309,501.00		579,623.00					
Show stand	174,075.00		151,795.00					
Balance Carried Forward	13,504,561.00		16,403,779.00		Balance Carried Forward		995,908.00	1,115,464.00

	EXPENDITURE		INCOME	
	2007	2006	2007	2006
Balance B/F	13,504,561.00	16,403,779.00	995,908.00	1,115,464.00
Donations /Celebration '98	231,640.00	15,000.00		
Aid to destitute				
Loan Charges: Principal				
Interest				
REFUND				
Staff training & Courses	232,590.00	544,970.00		
Loan Charges (Town Hall)	16,185.00	16,185.00		
Staff Welfare(Purchase of Coffins)99	-	40,000.00		
Africitres 4 Summit	735,462.00	-		
MAINTENANCE 83				
Office Equipment	100,873.00	82,596.00		
Town Hall	164,745.00	244,163.00		
Vehicles Maintenance	492,607.00	372,346.00		
Ground Maintenance	97,060.00	-		
Security	357,760.00	371,428.00		
R.C.O Town Hall Security Shelter	-	257,846.00		
TOTAL CARRIED TO SUMMARY	15,933,483.00	18,348,313.00	995,908.00	1,115,464.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN CLERK'S DEPARTMENT					
PERSONNEL SECTION			TOWN CLERK'S DEPARTMENT		
PERSONNEL 81			PERSONNEL SECTION		
Salaries & Wages	1,348,620.00	975,045.00			
Leave Allowance	47,592.00	19,527.00			
House Allowance	558,000.00	431,250.00			
Superannuation Fund	45,339.00	31,390.00			
N.S.F	19,200.00	21,600.00			
Provident Fund	243,054.00	182,007.00			
Medical Expenses	-	-			
Hardship Allowance	144,000.00	160,450.00			
Special Duty Allowance	-	-			
OPERATIONS					
Uniforms	-	-			
Travelling Expenses	-	-			
Stationery	-	-			
Legal Fee	-	-			
Cleaning Materials	-	-			
Petrol & oils	-	-			
Printing Materials	-	-			
Subsistence Allowance	-	-			
MAINTENANCE					
Building Maintenance	-	-			
Office Equipment	-	-			
Vehicle Maintenance	-	-			
TOTAL CARRIED TO SUMMARY	2,405,805.00	1,821,269.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007		2006		INCOME		2007		2006	
	KSH		KSH						KSH	
<u>TOWN CLERK'S DEPARTMENT</u>										
<u>ENFORCEMENT SECTION</u>										
<u>PERSONNEL</u>										
Salaries & Wages	2,321,260.00		1,284,700.00							
Leave Allowance	148,396.00		26,630.00							
House Allowance	1,119,000.00		630,500.00							
Superannuation Fund	65,904.00		27,709.00							
N.S.F	51,400.00		43,200.00							
Provident Fund	453,461.00		261,924.00							
Hardship Allowance	362,400.00		302,906.00							
Gratuity	735.00		900.00							
Long Service	-		-							
	-		-							
<u>OPERATIONS</u>										
Uniforms	122,014.00		123,824.00							
Travelling Allowance	19,885.00		23,680.00							
Telephone	-		3,000.00							
Legal Fee	-		6,400.00							
Others	-		-							
Stationery	-		4,929.00							
Advertisement	-		-							
Tools & Equipment	-		-							
Subsistence Allowance	-		-							
Electricity	-		-							
Printing Materials	-		-							
<u>MAINTENANCE</u>										
Tools & Equipment	-		9,010.00							
TOTAL CARRIED TO SUMMARY			4,664,455.00		2,749,312.00	TOTAL		0.00		0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
<u>TOWN CLERK'S DEPARTMENT</u>			<u>TOWN CLERK'S DEPARTMENT</u>		
<u>SECURITY SECTION</u>			<u>SECURITY SECTION</u>		
<u>PERSONNEL</u>					
Salaries & Wages	1,531,400.00	1,077,670.00			
Leave Allowance	83,121.00	41,070.00			
House Allowance	661,500.00	511,250.00			
Superannuation Fund	-	-			
N.S.F	34,800.00	38,800.00			
Provident Fund	335,950.00	244,662.00			
Hardship Allowance	278,400.00	299,334.00			
Other expenses	250.00	1,610.00			
Special Duty Allowance	-	-			
<u>OPERATIONS</u>					
Uniforms	163,876.00	38,974.00			
Stationery	-	-			
Legal Fee	-	-			
Postage	-	-			
Petrol & Oils	-	-			
Travelling Expenses	-	-			
Subsistence Allowance	-	-			
TOTAL CARRIED TO SUMMARY	3,089,297.00	2,253,370.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN TREASURER'S DEPARTMENT					
ADMINISTRATION					
PERSONNEL 81					
Salaries & Wages	955,045.00	318,680.00	Premises Licences	7,775,755.00	7,033,750.00
Leave Allowance	67,416.00	13,188.00	Clearance Certificates	140,000.00	88,000.00
House Allowance	674,500.00	262,250.00	Application Fee	470,350.00	418,300.00
Superannuation Fund	176,761.00	23,143.00	Sign Boards	103,800.00	101,600.00
N.S.S.F	4,000.00	4,200.00	Others	1,936.00	993.00
Provident Fund	56,282.00	70,267.00	Local Running Vehicles	-	-
Medical Expenses	-	-	Travelling wholesalers	-	-
Hardship Allowance	60,800.00	37,102.00	Land Rates	18,143,330.00	18,143,330.00
Gratuity	-	-	Others-Miscellaneous Fees	535,949.00	-
Hardship Arrears	-	-			
Salary Adjustment	74,143.00	-			
Others	2,621.00	32,738.00			
Salary Arrears	3,385,764.00	-			
	-	-			
	-	-			
OPERATIONS 82					
Uniforms	-	-			
Travelling Expenses	508,143.00	580,390.00			
Insurance: Staff	-	-			
Insurance: Vehicles	-	-			
Staff Training	54,400.00	64,050.00			
Stationery	432,147.00	403,377.00			
Advertisements	-	-			
Postage	17,057.00	18,529.00			
Periodicals & Newspapers	15,925.00	17,430.00			
Furniture & Fittings	-	67,120.00			
Printing Materials	361,976.00	248,653.00			
Sub-Allowance	-	-			
Balance Carried Forward	6,846,980.00	2,161,117.00	Balance Carried Forward	27,171,120.00	25,785,973.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN TREASURER'S DEPARTMENT			TOWN TREASURER'S DEPARTMENT		
ADMINISTRATION			ADMINISTRATION		
PERSONNEL					
Balance B/F	6,846,980.00	2,161,117.00	Balance B/F	27,171,120.00	25,785,973.00
Telephone	135,992.00	215,934.00			
Cleaning Materials	32,703.00	39,705.00			
Others Expenses	-	-			
Electricity	61,860.00	10,969.00			
Petrol & Oil	151,370.00	132,302.00			
Entertainment	33,163.00	57,442.00			
Valuation Roll Expenses	-	-			
Tyres & Tubes	39,616.00	400.00			
Loan Charges	-	-			
Accounting Services	-	-			
Audit Fee	618,600.00	618,600.00			
Legal Fees	-	-			
Bank Charges	173,904.00	126,039.00			
ALGAE	-	-			
ALGAK	-	-			
LASDAP Preparations/Meetings	28,541.00	63,970.00			
N.H.I.F Penalties	114,600.00	100,000.00			
Commissioner of Income Tax	135,370.00	564,655.00			
Superannuation Fund	-	71,339.00			
R.C.O. COMPUTERS	528,800.00	-			
MAINTENANCE					
Office Equipment	135,359.00	18,966.00			
Building Maintenance	-	-			
Motor Vehicles	149,257.00	54,483.00			
TOTAL CARRIED TO SUMMARY	9,186,115.00	4,235,921.00	TOTAL	27,171,120.00	25,785,973.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN TREASURER'S DEPARTMENT					
EXPENDITURE SECTION			TOWN TREASURER'S DEPARTMENT		
PERSONNEL 81			EXPENDITURE SECTION		
Salaries & Wages	1,156,260.00	820,330.00			
Leave Allowance	72,010.00	12,915.00			
House Allowance	540,000.00	393,750.00			
Superannuation Fund	129,432.00	55,379.00			
N.S.S.F	7,200.00	9,000.00			
Provident Fund	130,518.00	130,698.00			
Special Duty Allowance	-	-			
Hardship Allowance	84,800.00	86,400.00			
Others					
OPERATIONS					
Staff Insurance	-	-			
Sub-Allowance	-	-			
Stationery	10,966.00	3,514.00			
Travelling Expenses	-	31,660.00			
Printing Materials	38,430.00	77,520.00			
Staff Training	-	19,424.00			
Electricity	-	11,351.00			
Postage	-	1,420.00			
Office Equipment & Furniture	-	5,750.00			
MAINTENANCE					
Office Equipment	-	-			
Vehicles	-	-			
TOTAL CARRIED TO SUMMARY	2,169,616.00	1,659,111.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN TREASURER'S DEPARTMENT					
SALARIES SECTION			TOWN TREASURER'S DEPARTMENT		
PERSONNEL			SALARIES SECTION		
Salaries & Wages	762,950.00	573,490.00			
Leave Allowance	27,328.00	17,993.00			
House Allowance	328,500.00	275,000.00			
Superannuation Fund	-	-			
N.S.S.F	11,000.00	12,000.00			
Provident Fund	165,793.00	129,659.00			
Medical Expenses	-	-			
Hardship Allowance	87,200.00	96,000.00			
Others	-	-			
OPERATIONS					
Sub-Allowance	-	-			
Cleaning Materials	-	-			
Stationery	-	2,140.00			
Travelling Expenses	-	-			
Postage	-	-			
Printing Materials	-	6,125.00			
Others	-	-			
MAINTENANCE					
Building Maintenance	-	-			
Furniture	-	-			
TOTAL CARRIED TO SUMMARY	1,382,771.00	1,112,407.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN TREASURER'S DEPARTMENT					
REVENUE SECTION					
PERSONNEL					
Salaries & Wages	1,172,810.00	800,815.00			
Leave Allowance	94,877.00	29,863.00			
House Allowance	508,500.00	370,950.00			
Superannuation Fund	66,492.00	57,302.00			
N.S.S.F	12,000.00	12,000.00			
Provident Fund	190,992.00	125,176.00			
Medical Expenses	-	-			
Special Duty Allowance	-	-			
Hardship Allowance	115,200.00	124,800.00			
Staff Welfare	-	-			
Others	-	-			
OPERATIONS					
Sub-Allowance	-	-			
Travelling Allowance	-	5,300.00			
Stationery	10,966.00	-			
Office Furniture	-	-			
Transport (fuel)	-	-			
Printing Materials	70,000.00	19,000.00			
Postages	-	-			
Cleaning Materials	-	-			
Petrol & Oils	-	-			
MAINTENANCE					
Vehicle Maintenance	-	-			
Office Equipment	-	-			
TOTAL CARRIED TO SUMMARY	2,241,837.00	1,545,206.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007	2006	INCOME	2007	2006
	KSH	KSH		KSH	KSH
TOWN TREASURER'S DEPARTMENT					
GENERAL STORES					
PERSONNEL					
Salaries & Wages	936,520.00	650,095.00			
Leave Allowance	33,008.00	23,563.00			
House Allowance	310,500.00	231,250.00			
Superannuation Fund	-	-			
N.S.S.F	11,200.00	12,000.00			
Provident Fund	189,298.00	134,595.00			
Special Duty Allowance	-	-			
Hardship Allowance	89,600.00	96,000.00			
Gratuity	-	-			
Others	-	-			
OPERATIONS					
Electricity	-	-			
Cleaning Materials	-	-			
Sub-Allowance	-	-			
Office Equipments	-	-			
Stationery	-	-			
Travelling Expenses	-	790.00			
MAINTENANCE					
Office Equipment	-	-			
TOTAL CARRIED TO SUMMARY	1,570,126.00	1,148,293.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007	2006	INCOME	2007	2006
		KSH		KSH	KSH
TOWN TREASURER'S DEPARTMENT			TOWN TREASURER'S DEPARTMENT		
INTERNAL AUDIT			INTERNAL AUDITOR		
PERSONNEL					
Salaries & Wages	718,010.00	490,965.00			
Leave Allowance	32,006.00	15,338.00			
House Allowance	328,500.00	237,500.00			
Superannuation Fund	-	-			
N.S.F	9,200.00	9,600.00			
Provident Fund	156,656.00	108,393.00			
Special Duty Allowance	-	-			
Hardship Allowance	59,200.00	57,600.00			
Gratuity	-	-			
Others	-	602.00			
OPERATIONS					
Sub-Allowance	-	-			
Travelling Expenses	-	-			
Stationery	-	-			
Office Furniture & Equipment	-	2,800.00			
Insurance Staff	-	-			
Electricity	-	-			
MAINTENANCE					
Building Maintenance	-	-			
Office Equipment	-	-			
TOTAL CARRIED TO SUMMARY	1,303,572.00	922,798.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN TREASURER'S DEPARTMENT			TOWN TREASURER'S DEPARTMENT		
BUS PARK			BUS PARK		
PERSONNEL					
Salaries & Wages	504,590.00	252,705.00	Bus Park Fees	4,415,230.00	4,429,090.00
Leave Allowance	5,973.00	14,143.00			
House Allowance	221,250.00	117,000.00			
Superannuation Fund	-	-			
N.S.S.F	9,400.00	7,400.00			
Provident Fund	108,712.00	55,502.00			
Special Duty Allowance	-	-			
Hardship Allowance	61,600.00	49,600.00			
Others Expenses	-	-			
OPERATIONS					
Stationeries	-	-			
Uniforms	-	-			
Cleaning Materials	-	-			
MAINTENANCE					
Office Equipment	-	-			
TOTAL CARRIED TO SUMMARY	911,525.00	496,350.00	TOTAL	4,415,230.00	4,429,090.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
<u>TOWN TREASURER'S DEPARTMENT</u>			<u>TOWN TREASURER'S DEPARTMENT</u>		
<u>MARKET</u>			<u>MARKET</u>		
<u>PERSONNEL</u>					
Salaries & Wages	110,400.00	70,185.00	Market Fees	354,930.00	456,320.00
Leave Allowance	17,101.00	4,688.00	Shops & Stores	1,838,400.00	1,838,400.00
House Allowance	45,000.00	31,250.00			
Superannuation Fund	-	-			
N.S.S.F	2,400.00	2,400.00			
Provident Fund	22,344.00	14,250.00			
Special Duty Allowance	-	-			
Hardship Allowance	9,600.00	9,600.00			
	-	-			
	-	-			
<u>OPERATIONS</u>					
Loan Charges: Principal	53,101.00	53,101.00			
: Interest	69,633.00	69,633.00			
Uniforms	-	-			
Electricity	35,501.00	39,361.00			
Water Charges	-	-			
Cleaning Materials	-	-			
<u>MAINTENANCE</u>					
Office Equipment	-	-			
Market Repairs	30,219.00	13,374.00			
TOTAL CARRIED TO SUMMARY	395,299.00	307,842.00	TOTAL	2,193,330.00	2,294,720.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007	2006 KSH
TOWN TREASURER'S DEPARTMENT			TOWN TREASURER'S DEPARTMENT		
DEBT COLLECTION			DEBT COLLECTION		
PERSONNEL					
Salaries & Wages	1,206,720.00	979,170.00			
Leave Allowance	106,893.00	25,744.00			
House Allowance	504,000.00	431,250.00			
Superannuation Fund	73,272.00	52,152.00			
N.S.S.F	14,400.00	19,200.00			
Provident Fund	189,084.00	166,123.00			
Special Duty Allowance	-	-			
Hardship Allowance	134,400.00	172,800.00			
Other Expenses	-	-			
OPERATIONS					
Sub-Allowance	4,725.00	14,090.00			
Petrol & Oils	234,726.00	166,724.00			
Office Equipment/Furniture	-	-			
Tyres & Tubes	-	-			
Stationery	-	2,947.00			
Printing Material	-	-			
Telephone	-	1,560.00			
Uniform	-	41,300.00			
MAINTENANCE					
Office Equipment	-	-			
Vehicle Maintenance	69,998.00	52,705.00			
Maintenance of documents	-	-			
TOTAL CARRIED TO SUMMARY	2,538,218.00	2,125,765.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
<u>TOWN ENGINEER'S DEPARTMENT</u>					
<u>ADMINISTRATION - PERSONNEL</u>					
Salaries & Wages	2,053,331.00	1,336,373.00	Valuation of Beacons	-	-
Leave Allowance	103,664.00	43,406.00	Search Fees	3,700.00	4,650.00
House Allowance	980,750.00	610,500.00	Plot Sub-division	20,900.00	57,900.00
Superannuation Fund	143,521.00	15,016.00	Likii Survey Fees	-	3,150.00
N.S.S.F	27,400.00	33,000.00	Plot Transfer Fees	161,700.00	185,050.00
Provident Fund	315,063.00	276,732.00	Plot Rent	715,000.00	287,800.00
Hardship Allowance	204,000.00	207,526.00	Plot Upgrading Fees	-	-
Gratuity	-	-	Others	89,953.00	8,000.00
Special Duty Allowance	-	-	Development Fees	-	-
Others- Salary Arrears	3,385,764.00	-	Application for temporary structure	-	-
Salary Adjustment	75,843.00	-	Boundary Fees	-	-
OPERATIONS			Application for Transfer Approval	14,200.00	-
Uniforms	-	-	Kanyoni Survey Fees	15,700.00	4,800.00
Travelling Expenses	210,850.00	125,234.00	Site & Service Scheme Survey	-	0.00
Staff Training	13,662.00	-	Change of user	7,200.00	15,300.00
Stationery	115,419.00	62,538.00			
Advertisements	-	-			
Postage	1,910.00	-			
Periodicals & Newspapers	16,030.00	17,430.00			
Furniture & Fittings	10,000.00	-			
Insurance: Vehicles	62,198.00	11,900.00			
Sub-Allowance	-	-			
Electricity	-	62,013.00			
Loan Charges	-	-			
Telephone	104,588.00	52,340.00			
Cleaning Materials	25,203.00	34,157.00			
Petrol & Oils	91,575.00	87,785.00			
Balance Carried Forward	7,940,771.00	2,975,950.00	Balance Carried Forward	1,028,353.00	566,650.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 200

EXPENDITURE	2007	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN ENGINEER'S DEPARTMENT			TOWN ENGINEER'S DEPARTMENT		
ADMINISTRATION			ADMINISTRATION		
PERSONNEL					
Balance B/F	7,940,771.00	2,975,950.00	Balance B/F	1,028,353.00	56,650.00
Tyres & tubes	900.00	-			
Renewal Fund	-	-			
Survey Fees (Likii)	5,865.00	-			
Show Stand Expenses	3,500.00	-			
Entertainment	23,463.00	21,290.00			
Other Expenses(Likii Survey Refund)					
Printing Material	16,846.00	-			
Others	-	-			
Uniforms	-	60,150.00			
Project Debtors	-	-			
MAINTENANCE					
Office Equipment					
Building Maintenance	18,030.00	14,725.00			
Vehicles	201,190.00	161,257.00			
Grounds	-	-			
TOTAL CARRIED TO SUMMARY	8,210,565.00	3,233,372.00	TOTAL CARRIED TO SUMMARY	1,028,353.00	56,650.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN ENGINEER'S DEPARTMENT			TOWN ENGINEER'S DEPARTMENT		
ROAD MAINTENANCE			ROAD MAINTENANCE		
PERSONNEL					
Salaries & Wages	1,339,040.00	848,485.00			
Leave Allowance	83,999.00	22,351.00			
House Allowance	540,000.00	375,000.00			
Superannuation Fund	-	-			
N.S.F	24,000.00	24,000.00			
Provident Fund	285,368.00	18,075.00			
Hardship Allowance	182,400.00	169,516.00			
Others	900.00	900.00			
Special Duty Allowance	-	-			
Others - Salary Adjustment	-	-			
OPERATIONS					
Uniforms	-	-			
Travelling Expenses	32,830.00	100,062.00			
Stationery	-	8,216.00			
Periodicals & Newspapers	-	-			
Tools & Equipments	-	10,048.00			
Sub-Allowance	-	-			
Telephone	-	-			
Cleaning Materials	-	-			
Petrol & Oils	1,405,873.00	1,771,355.00			
Tyres & Tubes	132,621.00	198,794.00			
Loan Charges : Principal	130,000.00	130,000.00			
: Interest	169,000.00	169,000.00			
RCCO (Toilet)	-	-			
RCCO (Bridge)	-	-			
RCCO (Roads)	-	-			
MAINTENANCE					
RCCO (Bridge)	-	1,923,777.00			
Roads	894,800.00	2,440,935.00			
Vehicles	841,791.00	1,116,205.00			
Other Long Term Capital Outlay	13,705,985.00	2,970,985.00			
TOTAL CARRIED TO SUMMARY	19,768,607.00	12,297,704.00	TOTAL CARRIED TO SUMMARY	0.00	0.00

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN ENGINEER'S DEPARTMENT					
BUILDING SECTION					
PERSONNEL					
Salaries & Wages	965,355.00	667,030.00	Building Plans Approval Fee	217,440.00	128,422.00
Leave Allowance	84,757.00	24,378.00	Building Inspection	336,151.00	252,600.00
House Allowance	391,500.00	293,000.00	Occupation Certificate	-	-
Superannuation Fund	-	-	Structures Fees	23,909.00	37,726.00
N.S.S.F	16,600.00	18,000.00	Building Renovation	-	7,350.00
Provident Fund	205,417.00	145,312.00			
Hardship Allowance	123,200.00	128,900.00			
Special Duty Allowance	-	-			
OPERATIONS					
Uniforms	-	-			
Furniture & Fittings	-	-			
Sub-Allowance	3,550.00	29,055.00			
Electricity	-	7,000.00			
Insurance Staff	-	-			
Transport	-	-			
Entertainment	-	-			
Travelling Allowance	-	-			
Petrol & Oils	-	-			
Stationery	-	4,000.00			
Tyres & Tubes	-	-			
MAINTENANCE					
Buildings	78,036.00	114,585.00			
Equipment	919.00	13,025.00			
Vehicles					
Ground (Survey Council land)					
TOTAL CARRIED TO SUMMARY	1,869,334.00	1,444,285.00	TOTAL CARRIED TO SUMMARY	577,500.00	426,098.00

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN ENGINEER'S DEPARTMENT			TOWN ENGINEER'S DEPARTMENT		
STREET LIGHTING SECTION			STREET LIGHTING SECTION		
PERSONNEL					
Salaries & Wages	563,370.00	400,595.00			
Leave Allowance	14,542.00	11,562.00			
House Allowance	198,000.00	156,250.00			
Superannuation Fund	-	-			
N.S.S.F	8,400.00	9,600.00			
Provident Fund	115,896.00	86,770.00			
Hardship Allowance	67,200.00	76,688.00			
Special Duty Allowance	-	-			
Salary Adjustments	-	8,960.00			
OPERATIONS					
Street Bulbs	-	-			
Insurance Staff	-	-			
Telephone	-	-			
Electricity	514,255.00	354,688.00			
Cleaning Materials	-	-			
Street Bulbs	118,591.00	57,850.00			
Staff Training	-	-			
Petrol & Oils	-	-			
Sub-Allowance	-	-			
Uniform	-	20,812.00			
MAINTENANCE					
Office Equipment	-	-			
Vehicle Maintenance	-	-			
Repairs & Maintenance	29,806.00	2,665.00			
TOTAL CARRIED TO SUMMARY	1,630,060.00	1,186,440.00	TOTAL CARRIED TO SUMMARY	0.00	0.00

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2006		2007	2006	2006	2007	2006
EXPENDITURE		KSH	KSH	KSH	KSH	KSH
TOWN ENGINEER'S DEPARTMENT						
WORKSHOP SECTION						
PERSONNEL						
Salaries & Wages		1,184,300.00	886,225.00			
Leave Allowance		75,015.00	14,417.00			
House Allowance		468,000.00	387,500.00			
Superannuation Fund		-	-			
N.S.S.F		20,000.00	24,000.00			
Provident Fund		251,858.00	195,243.00			
Hardship Allowance		160,000.00	187,807.00			
Medical Expenses		-	-			
Others: Acting Allowance		-	-			
OPERATIONS						
Travelling Expenses		20,777.00	31,005.00			
Staff Insurance		-	-			
Sub-Allowance		-	-			
Uniforms		-	-			
Printing Materials		-	-			
Furniture & Fittings		-	6,450.00			
Tools & Equipment		9,175.00	3,000.00			
Electricity		21,805.00	16,874.00			
Transport		-	53,115.00			
Tyres & tubes		-	-			
Stationery		-	-			
Petrol & Oils		-	-			
MAINTENANCE						
Repairs & Maintenance		17,177.00	11,570.00			
Office Equipment		-	-			
Vehicles		65,568.00	41,153.00			
TOTAL CARRIED TO SUMMARY		2,293,675.00	1,858,359.00	TOTAL CARRIED TO SUMMARY	0.00	0.00

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 200

EXPENDITURE	2007 KSH	2006 KSH	INCOME	2007 KSH	2006 KSH
TOWN ENGINEER'S DEPARTMENT					
FIRE STATION					
PERSONNEL					
Salaries & Wages	828,840.00	578,910.00			
Leave Allowance	23,535.00	21,569.00			
House Allowance	333,000.00	249,250.00			
Superannuation Fund	-	-			
N.S.S.F	14,400.00	15,200.00			
Provident Fund	177,168.00	127,266.00			
Hardship Allowance	115,200.00	121,600.00			
Medical Expenses	-	-			
Others	-	-			
OPERATIONS					
Uniforms	-	-			
Electricity	-	-			
Insurance Staff	-	-			
Travelling Expenses	7,015.00	28,700.00			
Sub-Allowance	-	-			
Petrol & Oils	236,443.00	343,704.00			
Tyres & tubes	56,120.00	-			
Subsistence Allowance	-	-			
Cleaning Materials	-	-			
Stationery	-	500.00			
Postages	-	-			
Telephone	1,100.00	1,000.00			
MAINTENANCE					
Fire Engines	311,589.00	517,929.00			
Ambulance	-	-			
Other Equipment	90,205.00	-			
TOTAL CARRIED TO SUMMARY	2,194,615.00	2,005,628.00	TOTAL CARRIED TO SUMMARY	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE		2007	2006	INCOME	2007	2006
PUBLIC HEALTH DEPARTMENT		KSHS	KSHS		KSHS	KSHS
ADMINISTRATION						
PERSONNEL						
Salaries & Wages		1,327,190.00	890,820.00			
Casual Wages						
Leave Allowances		100,032.00	14,457.00			
House Allowances		623,250.00	456,250.00			
Superannuation		5,583.00	-			
N.S.F		28,800.00	31,200.00			
Provident Fund		284,076.00	194,929.00			
Medical Expenses						
Hardship Allowances		165,600.00	153,232.00			
Other Expenses: Salary Adjustment		81,343.00	7,300.00			
Others - Salary Arrears		3,385,764.00	-			
OPERATIONS						
Uniforms		-	20,840.00			
Travelling Expenses		52,304.00	68,245.00			
Staff Training		9,700.00	-			
Stationery		45,441.00	35,264.00			
Periodicals & Newspapers		17,465.00	17,430.00			
Furniture & Fittings		-	-			
Subsistence Allowances		-	-			
Electricity		3,230.00	106,567.00			
Postage		-	6,000.00			
Cleaning Materials		11,950.00	183,890.00			
Transport		-	8,461.00			
Entertainment		19,203.00	29,058.00			
Printing Materials		6,240.00	13,700.00			
Telephone		92,833.00	-			
MATERIALS						
Office Equipment		3,058.00	-			
Buildings		400.00	153,300.00			
Vehicles		-	-			
TOTAL CARRIED TO SUMMARY		6,263,462.00	2,390,943.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

<u>EXPENDITURE</u>	<u>2007</u>	<u>2006</u>	<u>INCOME</u>	<u>2007</u>	<u>2006</u>
<u>PUBLIC HEALTH DEPT.</u>	<u>KSHS</u>	<u>KSHS</u>		<u>KSHS</u>	<u>KSHS</u>
<u>STREET CLEANING</u>					
<u>PERSONNEL</u>					
Salaries & Wages	188,520.00	188,520.00		-	-
Casual Wages	-	-			
Leave Allowances	20,379.00	6,641.00			
House Allowances	90,000.00	93,750.00			
Superannuation Fund	-	-			
N.S.S.F	4,800.00	7,200.00			
Provident Fund	42,744.00	43,247.00			
Medical Expenses	-	-			
Special Duty Allowance	-	-			
Hardship Allowance	38,400.00	54,014.00			
Other Staff Expenses	-	-			
<u>OPERATIONS</u>					
Uniforms	13,701.00	40,720.00			
Equipment & Tools	-	-			
Cleaning Materials	75,841.00	-			
Travelling Allowance	-	-			
Tools & Equipment	-	-			
Electricity	-	-			
Entertainment	-	-			
Sub-allowance	-	-			
Beautification of Roads	-	11,000.00			
<u>MAINTENANCE</u>					
Tools & Equipments	-	-			
TOTAL CARRIED TO SUMMARY	474,385.00	445,092.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007	2006	INCOME	2007	2006
PUBLIC HEALTH DEPT.		KSHS		KSHS	KSHS
<u>DRAINAGE MAINTENANCE</u>					
Salaries & Wages	1,753,830.00	1,190,005.00			
Leave Allowances	63,819.00	36,108.00			
House Allowances	846,000.00	621,250.00			
Superannuation Fund	-	-			
N.S.S.F	44,400.00	46,800.00			
Provident Fund	396,357.00	273,721.00			
Hardship Allowances	331,200.00	312,233.00			
Special Duty Allowance	-	-			
Other Expences : Salary Adjustment	-	-			
Others	7,300.00	13,532.00			
<u>OPERATIONS</u>					
Uniforms	20,871.00	23,876.00			
Office Equipment & fitting	-	5,580.00			
Transport	-	-			
Cleaning Materials	32,510.00	8,352.00			
Loan Charges - Principal	57,554.00	57,554.00			
<u>MAINTENANCE</u>					
Drains	1,201,318.00	336,702.00			
TOTAL CARRIED TO SUMMARY	4,755,159.00	2,925,713.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

<u>EXPENDITURE</u>	2007	2006	INCOME	2007	2006
<u>PUBLIC HEALTH DEPT.</u>	KSHS	KSHS		KSHS	KSHS
<u>CONSERVANCY</u>					
<u>PERSONNEL</u>					
Salaries & Wages	1,223,030.00	881,905.00	Conservancy		
Leave Allowances	195,561.00	22,296.00	fee	2,617,570.00	3,715,010.00
House Allowances	558,000.00	430,250.00			
Superannuation Fund	-	-			
N.S.F	29,600.00	32,800.00			
Provident Fund	273,368.00	200,664.00			
Medical Expenses	-	-			
Hardship Allowances	232,000.00	236,993.00			
Special Duty Allowance	-	-			
Other Expenses	6,750.00	7,200.00			
<u>OPERATIONS</u>					
Uniforms	100,261.00	19,136.00			
Travelling Expenses	10,450.00	19,085.00			
Staff Training	-	-			
Stationery	-	500.00			
Tools & Equipment	24,880.00	-			
Sub -Allowance	-	-			
Telephone	-	500.00			
Cleaning Materials	121,360.00	15,650.00			
Others	-	-			
Petrol & oils	1,005,399.00	1,024,376.00			
Tyres & Tubes	152,205.00	108,122.00			
Postages	-	-			
<u>MAINTENANCE</u>					
Equipment	-	-			
Repair of Vehicles	528,408.00	604,197.00			
Maintenance of grounds	-	-			
TOTAL CARRIED TO SUMMARY	4,461,272.00	3,603,674.00	TOTAL	2,617,570.00	3,715,010.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

<u>EXPENDITURE</u>	2007	2006	INCOME	2007	2006
<u>PUBLIC HEALTH DEPT</u>	KSHS	KSHS		KSHS	KSHS
<u>PUBLIC CONVENIENCES (NIGHT SOIL)</u>					
Salary & Wages	-	-			
Casual Wages	-	-			
Leave Allowances	95,055.00	6,332.00			
House Allowances	-	-			
Superannuation Fund	-	-			
N.S.S.F	-	-			
Provident Fund	-	-			
Special Duty Allowances	-	-			
Hardship Allowances	-	-			
Others	-	-			
<u>OPERATION</u>					
Uniforms					
Equipment	13,701.00	16,583.00			
Sub - Allowances	-	-			
Cleaning Materials	-	30,625.00			
Transport	-	-			
Tyres & Tubes	-	-			
Travelling Expenses	-	-			
Electricity	-	-			
<u>MAINTENANCE</u>					
Toilet Maintenance	109,986.00	460,223.00			
Motor Vehicle	-	34,550.00			
TOTAL CARRIED TO SUMMARY	218,742.00	548,313.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

<u>EXPENDITURE</u>	<u>2007</u>	<u>2006</u>	<u>INCOME</u>	<u>2007</u>	<u>2006</u>
	<u>KSHS</u>	<u>KSHS</u>		<u>KSHS</u>	<u>KSHS</u>
<u>PUBLIC HEALTH DEPARTMENT</u>					
<u>SLAUGHTER HOUSE</u>					
<u>PERSONNEL</u>					
Salaries & Wages	1,136,270.00	718,625.00	Slaughter		
Leave Allowances	71,115.00	-	House Fees	2,479,630.00	3,083,450.00
House Allowances	510,000.00	343,750.00	Pounding Fees	68,150.00	31,200.00
Superannuation Fund	-	-	Hides & Skins	-	-
N.S.S.F	24,800.00	24,000.00			
Provident Fund	250,846.00	163,560.00			
Medical Allowances	-	-			
Special Duty Allowances	900.00	900.00			
Hardship Allowances	190,400.00	187,116.00			
Terminal Benefits	-	-			
Acting Allowances	-	-			
<u>OPERATIONS</u>					
Travelling Allowances	16,565.00	26,510.00			
Cleaning Materials	-	2,250.00			
Uniforms	37,260.00	18,258.00			
Equipment & Tools	24,865.00	133,740.00			
Sub - Allowances	-	-			
Electricity	82,921.00	85,966.00			
Ammunitions	69,000.00	36,560.00			
Fuel	-	-			
Loan Charges : Principal	5,448.00	5,448.00			
: Interest	-	-			
Petrol & Oils	-	-			
Medical Examination	-	1,980.00			
<u>MAINTENANCE</u>					
Building Repairs	617,858.00	855,971.00			
Equipment	-	9,100.00			
Vehicles	-	-			
TOTAL CARRIED TO SUMMARY	3,038,248.00	2,613,734.00	TOTAL	2,547,780.00	3,114,650.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2006

<u>EXPENDITURE</u>	<u>2007</u>	<u>2006</u>	<u>INCOME</u>	<u>2007</u>	<u>2006</u>
<u>SOCIAL SERVICES, EDU. & HOUSING</u>	<u>KSHS</u>	<u>KSHS</u>		<u>KSHS</u>	<u>KSHS</u>
COMMITTEE					
ADMINISTRATION					
PERSONNEL					
Salaries & Wages	1,210,340.00	700,805.00	Hire of Chairs	200.00	800.00
Leave Allowances	87,385.00	11,945.00	Hire of S/Hall	-	-
House Allowances	549,000.00	337,500.00	Unlocking Fee	-	-
Superannuation Fund	-	46,131.00	Others S/S	182,663.00	-
N.S.F	15,200.00	14,400.00			
Provident Fund	178,888.00	112,153.00			
Special Duty Allowances	-	-			
Hardship Allowances	89,380.00	112,912.00			
Others : Salary Adjustment	204,543.00	-			
Salary Arrears	3,385,764.00	-			
OPERATIONS					
Uniforms	-	8,424.00			
Travelling Expenses	205,956.00	104,815.00			
Insurance Staff	-	-			
Stationery	84,423.00	41,256.00			
Periodicals & Newspapers	14,490.00	17,430.00			
Furniture & Fittings	-	-			
Subsistence Allowance	-	-			
Telephone	2,000.00	9,000.00			
Electricity	23,322.00	20,402.00			
Cleaning Materials	25,205.00	33,834.00			
Petrol & Oils	129,312.00	28,484.00			
ASK	-	-			
Entertainment	36,941.00	31,743.00			
Training Courses	108,480.00	850.00			
CEDC	-	-			
Postage	3,960.00	-			
Printing Materials	6,240.00	6,450.00			
TOTAL CARRIED TO SUMMARY	6,360,829.00	1,638,534.00	TOTAL	182,863.00	800.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

<u>EXPENDITURE</u>	<u>2007</u>	<u>2006</u>	<u>INCOME</u>	<u>2007</u>	<u>2006</u>
<u>SOCIAL SERVICES, EDU. & HOUSING</u>	<u>KSHS</u>	<u>KSHS</u>		<u>KSHS</u>	<u>KSHS</u>
<u>COMMITTEE</u>					
<u>ADMINISTRATION</u>					
Balance B/F	6,360,829.00	1,638,534.00	Balance B/F	182,863.00	800.00
Others	-	-			
<u>MAINTENANCE</u>					
Office Equipment	16,480.00	4,175.00			
Social Hall Repairs & Maintenance	-	20,485.00			
R.C.C.O	-	-			
Grounds Maintenance	-	-			
Vehicle Maintenance	-	-			
Loan Charges	-	-			
Building M/E	-	-			
TOTAL CARRIED TO SUMMARY	6,377,309.00	1,663,194.00	TOTAL	182,863.00	800.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007	2006	INCOME	2007	2006
SOCIAL SERVICES, EDU. & HOUSING	KSHS	KSHS		KSHS	KSHS
COMMITTEE					
SPORTS & GAMES					
PERSONNEL					
Salaries & Wages	308,880.00	198,760.00			
Leave Allowances	39,453.00	7,205.00			
House Allowances	126,000.00	87,500.00			
Superannuation Fund	-	-			
N.S.S.F	4,800.00	4,800.00			
Provident Fund	66,192.00	43,632.00			
Special Duty Allowances					
Hardship Allowance	38,400.00	36,607.00			
OPERATIONS					
Travelling Expenses	56,270.00	116,575.00			
Training & Courses	-	-			
Sports Equipment & Tools	-	5,200.00			
Subsistence Allowance	-	-			
District Sports Affiliation	22,100.00	-			
Municipal Sports Expenses	-	72,000.00			
KIMSCA	1,673,800.00	1,365,438.00			
Entertainment Allowances	-	-			
Uniforms	24,968.00	-			
Electricity	-	174.00			
MAINTENANCE					
Sports Ground	-	2,600.00			
Social Hall					
TOTAL CARRIED TO SUMMARY	2,360,863.00	1,940,491.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

<u>EXPENDITURE</u>	<u>2007</u>	<u>2006</u>	<u>INCOME</u>	<u>2007</u>	<u>2006</u>
<u>SOCIAL SERVICES, EDU.& HOUSING</u>	<u>KSHS</u>	<u>KSHS</u>		<u>KSHS</u>	<u>KSHS</u>
COMMITTEE					
SOCIAL WELFARE					
PERSONNEL		420,065.00	Hire of S/Hall	49,500.00	45,000.00
Salary & Wages	643,380.00	6,932.00	Hire of chairs	-	-
Leave Allowances	17,433.00	156,250.00	Survey Fees	-	-
House Allowances	225,000.00	-			
Superannuation Fund	-	7,200.00			
N.S.F	7,200.00	87,882.00			
Provident Fund	131,688.00	-			
Special Duty Allowances	-	57,600.00			
Hardship Allowances	57,600.00				
OPERATIONS					
KIMSCA Games	-	-			
Travelling Expenses	-	5,650.00			
Printing & Stationery	-	-			
Furniture Fittings	7,000.00	91,198.00			
Subsistence Allowance	-	-			
Aid to Destitute	107,574.00	146,649.00			
Mayor's X-Mass Tree	-	-			
Refreshments / Entertainment	-	-			
Transport	-	-			
Child Welfare	29,680.00	40,350.00			
Training & Courses					
MAINTENANCE					
Repair of Equipment	-	1,700.00			
Equipment	-	9,300.00			
TOTAL CARRIED TO SUMMARY	1,226,555.00	1,030,776.00	TOTAL	49,500.00	45,000.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2006	INCOME	2007	2006
EXPENDITURE		KSHS		KSHS	KSHS
<u>SOCIAL SERVICES, EDU. & HOUSING</u>					
COMMITTEE					
<u>COMMUNITY DEVELOPMENT</u>					
PERSONNEL					
Salaries	930,050.00	522,830.00			
Casual Wages	-	70,646.00			
Leave Allowance	24,309.00	20,068.00			
House Allowance	322,500.00	187,500.00			
Superannuation Fund	157,062.00	58,793.00			
N.S.S.F	4,000.00	4,800.00			
Provident Fund	41,136.00	59,416.00			
Hardship Allowance	84,800.00	76,800.00			
<u>OPERATIONS</u>					
Travelling Expenses	-	-			
Subsistence Allowance	-	-			
Electricity	-	-			
Training Courses	55,096.00	40,980.00			
Transport	-	-			
School Bursary	298,330.00	237,500.00			
Mayor's X - Mass Tree Fund	-	-			
CEDIC (Ration)	501,058.00	687,876.00			
ASK	3,200.00	3,894.00			
Uniforms	-	-			
CEDC Bursary	43,744.00	23,678.00			
Tools & Equipments	7,245.00	8,578.00			
Other Expenses	228,095.00	-			
<u>MAINTENANCE</u>					
Equipment	5,500.00	5,600.00			
Nursery Repairs (CEDC)	135,402.00	131,256.00			
TOTAL CARRIED TO SUMMARY	2,841,527.00	2,140,215.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

<u>EXPENDITURE</u>	2007	2006	INCOME	2007	2006
<u>PRE- PRIMARY SCHOOLS - COMBINED</u>	KSHS	KSHS		KSHS	KSHS
<u>PERSONNEL</u>					
Salaries & Wages	4,665,430.00	3,064,035.00	Pre-Primary		
Leave Allowances	227,044.00	8,245.00	School Fees	158,425.00	151,760.00
House Allowances	1,953,000.00	1,370,250.00			
Superannuation Fund	158,514.00	36,247.00			
N.S.S.F	71,600.00	80,200.00			
Provident Fund	846,424.00	632,866.00			
Hardship Allowance	554,400.00	561,600.00			
Salary Adjustment	-	-			
Others	900.00	-			
OPERATIONS					
Travelling Expenses	9,000.00	-			
Insurance Staff	-	-			
Training & Courses	-	-			
Stationeries	-	-			
Equipments & Tools	-	-			
Telephone	-	-			
Cleaning Materials	-	-			
Water Charges	-	-			
Teaching Aids	5,830.00	-			
MAINTENANCE					
Equipments	8,240.00	-			
Repairs of Tools	-	-			
TOTAL CARRIED TO SUMMARY	8,500,382.00	5,753,443.00	TOTAL	158,425.00	151,760.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007	2006	INCOME	2007	2006
SOCIAL SERVICES, EDU. & HOUSING	KSHS	KSHS		KSHS	KSHS
COMMITTEE					
STADIUM					
PERSONNEL					
Salaries & Wages	235,440.00	150,555.00	Stadium Fee	60,300.00	22,800.00
Casual Wages	-	-			
Leave Allowance	-	3,243.00			
House Allowance	99,000.00	68,750.00			
Superannuation Fund	-	-			
N.S.S.F	4,800.00	4,800.00			
Provident Fund	-	-			
Special Duty Allowance	49,692.00	32,427.00			
Hardship Allowance	28,800.00	28,800.00			
OPERATIONS					
Tools & Equipment	39,486.00	-			
Electricity	33,350.00	8,172.00			
Furniture & Fittings	-	-			
Telephone	-	-			
Cleaning Materials	-	-			
Stationeries	-	-			
Subsistence Allowance	-	600.00			
MAINTENANCE					
Building Maintenance	18,243.00	526,598.00			
Grounds	-	95,810.00			
Vehicle Maintenance					
TOTAL CARRIED TO SUMMARY	508,811.00	919,755.00	TOTAL	60,300.00	22,800.00

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007	2006	INCOME	2007	2006
ENVIRONMENT DEPARTMENT	KSHS	KSHS	KSHS	KSHS	KSHS
ADMINISTRATION					
Salary & Wages	106,980.00	-			
Leave Allowances	3,204.00	9,472.00			
House Allowances	45,000.00	-			
Superannuation Fund	-	-			
N.S.S.F	2,400.00	-			
Provident Fund	23,280.00	-			
Hardship Allowances	19,200.00	-			
Special Duty Allowances	-	-			
Other Expenses	444,046.00	-			
OPERATIONS					
Uniforms	-	7,336.00			
Travelling Expenses	20,400.00	9,905.00			
Office Equipment	174.00	-			
Cleaning Material	-	-			
Telephone	1,500.00	4,580.00			
Periodical & Newspapers	5,670.00	1,540.00			
Entertainment	21,091.00	15,890.00			
Staff Training	10,000.00	-			
Petrol & Oils	2,542.00	-			
MAINTENANCE					
Office Equipment	84,999.00	9,000.00			
TOTAL CARRIED TO SUMMARY	790,486.00	57,723.00	TOTAL	0.00	0.00

NANYUKI MUNICIPAL COUNCIL
GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007	2006	INCOME	2007	2006
	KSHS	KSHS		KSHS	KSHS
<u>ENVIRONMENT DEPARTMENT</u>					
<u>CEMETERIES (COMBINED)</u>					
Salary & Wages	992,040.00	703,290.00	Burial Fees	-	-
Leave Allowances	-	11,894.00	Grave Fees	98,420.00	83,700.00
House Allowances	499,500.00	381,250.00			
Superannuation Fund	-	-			
N.S.S.F	26,400.00	28,800.00			
Provident Fund	223,068.00	159,305.00			
Hardship Allowances	168,000.00	165,911.00			
Special Duty Allowances	-	-			
Other Expenses	3,600.00	3,600.00			
<u>OPERATIONS</u>					
Equipments & Furniture					
Sub - Allowances					
Cleaning Materials	6,200.00	17,864.00			
Others	-	-			
Uniforms	-	-			
Aid to Destitutes	-	-			
<u>MAINTENANCE</u>					
Cemetery	26,766.00	23,350.00			
Vehicles	-	-			
TOTAL CARRIED TO SUMMARY	1,945,574.00	1,495,264.00	TOTAL	98,420.00	83,700.00

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

<u>EXPENDITURE</u>	<u>2007</u>	<u>2006</u>	<u>INCOME</u>	<u>2007</u>	<u>2006</u>
<u>ENVIRONMENT COMMITTEE</u>	<u>KSHS</u>	<u>KSHS</u>		<u>KSHS</u>	<u>KSHS</u>
<u>GARDENS & PARKS /ROADS BEAUTIFICATION</u>					
<u>PERSONNEL</u>					
Salaries & Wages	369,820.00	217,050.00	Sale of		
Leave Allowances	12,328.00	22,159.00	Seedlings	2,140.00	15,300.00
House Allowances	168,000.00	106,250.00	Hire of		
Superannuation Fund	-	-	Central park	16,500.00	-
N.S.S.F	8,000.00	7,200.00			
Provident Fund	81,104.00	48,759.00			
Special Duty Allowances	-	-			
Hardship Allowances	54,400.00	48,000.00			
Others	1,800.00	1,800.00			
<u>OPERATIONS</u>					
Travelling Sub - Allowance	-	13,270.00			
Beautification Allowance	-	-			
Tools & Equipment	160.00	6,100.00			
Cleaning Materials	-	-			
Uniforms	-	-			
Transport - Fuel	7,254.00	32,459.00			
<u>MAINTENANCE</u>					
Fencing of Central Park	-	867,757.00			
Grounds	4,140.00	5,800.00			
Gardens	27,815.00	20,090.00			
Vehicles	-	-			
Beautification of Town Roads/Parks	270,459.00	352,337.00			
TOTAL CARRIED TO SUMMARY	1,005,280.00	1,749,031.00	TOTAL	18,640.00	15,300.00

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT SUPPORTING FINANCIAL POSITION FOR THE YEAR ENDED 30TH JUNE 2007

	BALANCE B/F AT 1.7.2006 KSH	ADDITIONS DURING THE YEAR KSH	DISPOSALS KSH	BALANCE C/F 30.6.2007 KSH
CAPITAL OUTLAY				
PLANT & EQUIPMENT				
Nissan Primera (KAM 023T)	1,665,000			1,665,000
Refuse Trailer	18,658			18,658
Street Orderly Card	1,716			1,716
Rotary Slasher	3,011			3,011
Hayster Mower 2	5,267			5,267
Tank Trailer	12,158			12,158
Slaughter House Equipment	97,167			97,167
Ferguson Tractor	55,995			55,995
Meter Scithe	2,480			2,480
Motor Fire Pump	11,210			11,210
Motor Mower	4,220			4,220
Fire Engine	608,850			608,850
Rotary Cutter	4,215			4,215
Night Soil Tank	2,278			2,278
Garden Cart	405			405
Stadium Equipment	9,280			9,280
Cinema Projector	6,578			6,578
Duplicating Machine	90,725			90,725
Fire Brigade Shade	10,951			10,951
Fire Brigade Equipment	248,621			248,621
Caterpillar Grader	1,530,708			1,530,708
Typewriters	81,041			81,041
Ford Tractor	349,780			349,780
Tractor Trailer	77,120			77,120
Lawn Mower	25,000			25,000
Tractor KUL 935	871,815			871,815
Tools & Equipment	3,669,954			3,669,954
Mazda Pickup Mijiza KAB 210 Q	200,000			200,000
Toyota Prado KAN 576U	4,370,000			4,370,000
Balance C/F	14,034,203			14,034,203

	BALANCE B/F AT		ADDITIONS		DISPOSALS		BALANCE C/F	
	1.7.06		DURING THE YEAR				30.6.2007	
	KSH		KSH		KSH		KSH	
Balance B/F	14,034,203						14,034,203	
Toyota Tipper KWE 103	980,000						980,000	
Mitsubishi KAB 229 Q	1,750,000						1,750,000	
Mitsubishi KAB 230 Q	1,750,000						1,750,000	
Dynapack Double Drum Vibrating Roller	1,181,900						1,181,900	
Telephone Extensions	284,741						284,741	
Fax Machine's	103,204						103,204	
Computer Hardware	834,300		513,800				1,348,100	
Poker	110,000						110,000	
Furniture & Fittings								3,529,364
Office Furniture & Fittings	3,529,364							6,593
Beer Hall Furniture & Fittings	6,593							16,029
Social Hall Furniture & Fittings	16,029							121,845
Office Hall Furniture & Fittings	121,845							16,609
Members Club Furniture & Fittings	16,609							1,544
Plain Cabinet	1,544							26,450
Mayor's Office Furniture & Fittings	26,450							35,620
Staff Houses Furniture & Fittings	35,620							
Sundry Properties								225,247
Slaughter House	225,247							133,384
Beer Hall	133,384							136,457
Social Hall	136,457							32,537
Brewery & store	32,537							121,537
Stadium	121,537							367,110
Market	367,110							32,679
Market shops	32,679							2,337,289
Market 1980	2,337,289							60,995
Workshop Store	60,995							23,555
Town Hall Curtains	23,555							43,300
Slaughter House Fencing	43,300							70,630
Open Air Market Fencing	70,630							1,180,750
Town Hall	1,180,750							37,508
Youth Club	37,508							66,029
Members Club	66,029							24,989
School Contributions	24,989							2,241,983
Roads Project Account	2,241,983							87,290
Town Hall- Toilet Project	87,290							136,000
Likii Bridge - Project Account	136,000							1,687,800
Generator machine	1,687,800							950,000
Subaru Salon	950,000							720,690.00
Valuation Roll	5,920,000		720,690.00				664,0690	
TOTAL	40,699,471		1,234,490		0		41,933,961	

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT SUPPORTING FINANCIAL POSITION FOR THE YEAR ENDED 30TH JUNE 2007

	BALANCE B/F AT 1.7.2006	ADDITIONS	DISPOSAL	BALANCE C/F AT 30.6.2007
OTHER LONG TERM OUTLAY				
Public Works & Services				
Street Work Section IV				
Street Lights	97,450			97,450
Traffic Signs	61,000			61,000
Georges Road	95,000			95,000
Queensway Road	44,651			44,651
Station Road	34,820			34,820
Bus Park Market	15,012			15,012
Aggarwal Street	727,442			727,442
Temple Road	35,601			35,601
Asian Housing Road	57,866			57,866
African Location Road	21,763			21,763
Laikipia Road Car Park	760,687			760,687
Kenyatta Drive	73,572			73,572
Laikipia Street	1,917,722			1,917,722
Roads	113,591			113,591
Stadium Toilets	10,783,970			10,783,970
Kangaita Bridge	89,354			89,354
Roads - Project Account	123,000			123,000
Permanent Bridges- Project Account	37,381,174			37,381,174
Murrarning of roads (G.R.F & Project A/c)	5,108,397			5,108,397
Fencing of Central Park	13,567,486	13,705,985		27,273,471
Town Hall Security Shelter	1,387,111			1,387,111
Council Ward Offices	257,846			257,846
PUBLIC HEALTH		928,434		928,434
Public Convenience	46,847			46,847
Pounding	1,786			1,786
LATF				
Computer		1,509,746		1,509,746
Concrete Park Seats		84,000		84,000
Roads - Project Account		15,991,076		15,991,076
Dispensaries		7,085,295		7,085,295
RURAL POVERTY FUND				
Sweetwater Irrigation Project		296,830		296,830
TOTAL	72,803,148	39,601,366	0	112,404,514

NANYUKI MUNICIPAL COUNCIL

GENERAL RATE FUND STATEMENT SUPPORTING FINANCIAL POSITION FOR THE YEAR ENDED 30TH JUNE 2007

	BALANCE B/F AT 1.7.2006	ADDITIONS	DISPOSAL	BALANCE C/F AT 30.6.2007
REVENUE CONTRIBUTION TO				
CAPITAL OUTLAY RCCO				
Balance B/F from 1974	559,208			559,208
Plain Cabinet	1,544			1,544
Window Curtains	23,555			23,555
Slaughter House	23,054			23,054
Street Lights	174,586			174,586
Social Hall Chairs	1,000			1,000
Volvo (Civic Car) KTH 810	-			-
Stadium SSS III	45,169			45,169
Adding Machines	30,685			30,685
Stores	20,772			20,772
Workshop	40,223			40,223
Office Furniture	75,410			75,410
Mayor's Chair	26,450			26,450
Dining Table	2,380			2,380
Double Bed	2,510			2,510
Gas Cooker	12,160			12,160
Single Beds	5,700			5,700
Fridge	10,140			10,140
Table Set Tools	960			960
Side Board	1,770			1,770
Saloon 504 KWE 221	-			-
Arm Chair	9,100			9,100
Ford Tractor	349,780			349,780
Market Car Park	73,010			73,010
Duplicating Machine	90,725			90,725
IBM Typewriters	81,040			81,040
Trailer	77,120			77,120
Lawn Mower	25,000			25,000
Town Hall Chairs	5,200			5,200
	1,768,251			1,768,251

	BALANCE B/F AT 1.7.2006	ADDITIONS	DISPOSAL	BALANCE C/F AT 30.6.2007
Balance Brought Forward	1,768,251			1,768,251
Town Hall Gate	43,300			43,300
New Market	115,623			115,623
Slaughter House Fencing	21,887			21,887
KUL 938	871,815			871,815
Fencing Open Air Market & KANU Grounds	70,630			70,630
Furniture & Fittings	3,429,364			3,429,364
Tools & Equipment	3,669,954			3,669,954
School Construction	24,989			24,989
Fire Hydrant	165,537			165,537
Slaughter House Equipment	52,167			52,167
Dynapack Double Drum Roller	1,181,900			1,181,900
Telephone Extension	290,743			290,743
Fax machine	35,000			35,000
Computer Hardware	834,300	513,800		1,348,100
Poker	110,000			110,000
Mitsubishi KAB 229 Q	250,000			250,000
Mitsubishi KAB 230 Q	250,000			250,000
Toyota KWE 103	980,000			980,000
Mazda KAB 210 Q	200,000			200,000
Traffic Signs	95,000			95,000
Road Project Account	2,241,983			2,241,983
Roads	5,115,114			5,115,114
Work in Progress				0
Town Hall - Toilet Project Account	87,290.00			87,290
Stadium Toilet	89,350			89,350
Kangaita Bridge	123,000			123,000
Likii Bridge - Project Account	136,000			136,000
Generator Machine(financed by GRF & LATF Fund)	1,687,800			1,687,800
Subaru Salon KAT 692D	950,000.00			950,000
Valuation Roll	5,920,000.00	720,690		6,640,690
	30,810,997	1,234,490		32,045,487
LOANS OUTSTANDING ACCOUNT				
LGLA	4,676,897		262,388	4,414,609
	35,487,894	1,234,490	262,388	36,460,096

L.A.T.F STATEMENT OF EXPENDITURE YEAR 2006/2007

Contribution to Free Primary Education	1,100,000.00
Mayor's X-Mas Tre Bursary Fund	1,970,628.00
Bank Charges	20,643.00
Repair & Maintenance of Roads	131,131.00
Public Awareness	41,790.00
Repairs of Public Toilets	17,700.00
Beatification of Town Roads	64,413.00
Repair & Maintenance of Bridges	18,757.00
Upgrading of Majengo Drainage Systems	984,437.00
Rehabilitation of Old Market	191,800.00
Opening of Roads (Central ward)	393,829.00
Fire Hydrants	175,000.00
Debts Repayment (P F & LAP Trust)	2,521,807.00
Debts Payment (N.H.I.F Penalties)	114,600.00
Kanyoni Water Reservoir Tank	126,000.00
Construction of Dispensaries	4,284,457.00
Funding of Nturukuma Water Project	312,615.00
Murraming of Roads (Biashara)	330,078.00
Purchase of Computers	668,000.00
TOTAL EXPENDITURE	13,467,685.00
CASH FLOW SUMMARY LATF	
Opening cash at Bank (1st July 2006)	12,665,545.00
Add: Total Receipts (Disbursement from Central Gov't)	21,305,463.00
Add: Interest from the Bank	66,486.00
Less: Total Expenditure during the year	-13,467,685.00
Less: Funds Transfered To Rural Poverty Red Fund	-1,618,800.00
Closing Cash At Bank (30th June 2007)	18,951,009.00

**RURAL POVERTY REDUCTION
STATEMENT OF EXPENDITURE**

Kshs
1,400.00

Bank Charges

RURAL POVERTY REDUCTION FUND

CASH FLOW SUMMARY

Opening Balance: Cash at Bank (1st July 2006) -
 Add: Transfer from L.A.T.F Account 1,618,800.00
 Add: Direct Credit (European Union Grant) 2,700,000.00
 Less: Total Expenditure - (Bank Charges) -1,400.00

Closing Balance Cash at Bank (30th June 2007) 4,317,400.00

CASH BALANCE 30.6.2007

Kshs.
18,951,009
4,317,400
23,268,409

L.A.T.F

Rural Poverty Reduction Fund

Total

NANYUKI MUNICIPAL COUNCIL
WATER AND SEWERAGE FUND STATEMENT OF FINANCIAL PERFORMANCE SUMMARY FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2007		2006		INCOME	2007		2006	
	KSH.		KSH.			KSH.		KSH.	
Water Supply	28,711,326.00		33,242,471.00		Water Supply	60,422,661.00		102,011,111.00	
Sewerage Scheme	9,607,188.00		6,331,126.00		Sewerage Scheme	20,416,050.00		30,344,855.00	
Net Surplus carried to Fund Account	42,520,197.00		92,782,369.00						
	80,838,711.00		132,355,966.00			80,838,711.00		132,355,966.00	
<u>WATER FUND BALANCE FOR THE YEAR ENDED 30TH JUNE 2007</u>									
	2007		2006						
	KSH.		KSH.		STATEMENT OF ADJUSTMENTS				
Net Surplus for the Year	42,520,197.00		92,782,369.00			DR	CR		
Balance Brought Forward	677,928,549.00		585,146,180.00			109,600.00			
Other Adjustments (NET) Appendix 1	120,494,191.00							2,117,211.00	
								2,563,303.00	
								115,923,277.00	
								120,603,791.00	
Fund Balance Carried Forward	840,942,937.00		677,928,549.00						

NANYUKI MUNICIPAL COUNCIL
WATER AND SEWERAGE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2006 / 2007		2005 / 2006		2006 / 2007		2005 / 2006	
	KSH.		KSH.		KSH.		KSH.	
WATER SUPPLY					WATER SUPPLY			KSH.
Salaries & Wages	4,406,522.00		5,696,945.00		Water Charges	35,100,414.00		63,821,190.00
House Allowance	2,075,250.00		2,437,750.00		Application Fee	50,000.00		100,450.00
Leave Allowance	221,238.00		123,353.00		New Connection	375,000.00		595,000.00
Superannuation Fund	185,172.00		237,530.00		Reconnection Fee	87,500.00		116,650.00
N.S.F	63,000.00		123,800.00		Miscellaneous Charges	14,814.00		33,300.00
Provident Fund	805,508.00		1,060,124.00		Meter Rent	2,617,570.00		3,549,800.00
Hardship Allowance	507,200.00		1,148,255.00		Renewal Fee	28,000.00		59,825.00
Special Allowance	535.00		7,486.00		Sale of Water	1,000.00		52,700.00
Salary Arrears	3,213,498.00		-		Late Payment Charges	18,322,993.00		27,752,463.00
Salary Adjustments	45,970.00		178,844.00		Interest earned from F.D.R	3,798,164.00		4,869,733.00
Casuals	27,007.00		28,472.00		Insurance compensation	-		1,060,000.00
Leave Allowance Adjustments	87,214.00				Interest earned from Current A	27,206.00		-
OPERATIONS								
Electricity	570,606.00		771,176.00					
Uniforms	0.00		51,900.00					
Travelling allowance	284,235.00		530,150.00					
Staff Training	716,800.00		30,725.00					
Stationery	260,173.00		138,546.00					
Advertising	-		121,271.00					
Postage	15,965.00		19,713.00					
Books & Periodicals	21,300.00		13,160.00					
Subsistence Allowance	-		-					
Printing	79,563.00		-					
Telephone	296,614.00		341,382.00					
Cleaning Materials	35,636.00		1,750.00					
Professional Allowance	425,700.00		300,978.00					
Petrol & oils	343,715.00		546,860.00					
Tyres & tubes	300.00		64,966.00					
Water Testing	168,100.00		803,270.00					
Entertainment	22,439.00		16,630.00					
Balance C/F	14,879,260.00		14,795,036.00		Balance C/F	60,422,661.00		102,011,111.00

EXPENDITURE	2006 / 2007	2005/2006	INCOME	2006 / 2007	2005/2006
	KSH.	KSHS.		KSH.	KSH.
Balance B/F	14,879,260.00	14,795,036.00	Balance B/F	60,422,661.00	102,011,111.00
Bank Charges	140,605.00	151,270.00			
Repair & Maintenance	880,395.00	1,273,368.00			
Revenue Collection	0.00	2,279,375.00			
Water Chemicals	2,513,400.00	2,370,365.00			
Insurance (Vehicles)	230,869.00	472,535.00			
Insurance (Staff)	76,957.00	-			
Income Tax Penalties	344,926.00	-			
Immunitisation, Drugs & Insurance					
R.C.C.O - Tools & Equipments		70,141.00			
- Furniture & Fittings	788,650.00	9,000.00			
- Water Pipes	2,245,601.00	2,189,432.00			
- Meters	2,040,000.00	937,286.00			
- Computer Hardware	1,374,333.00	134,853.00			
- Water Extension	0.00	3,975,384.00			
- Water hydrants	175,000.00				
- Water Supply (Rehabilitation)	1,115,396.00				
- Kanyoni Water Storage Tank	126,000.00				
- Motor Vehicles	0.00	2,804,492.00			
DEBT CHARGES: Principal	516,371.00	516,371.00			
: Interest	1,263,563.00	1,263,563.00			
TOTAL CARRIED TO SUMMARY	28,711,326.00	33,242,471.00		60,422,661.00	102,011,111.00

NANYUKI MUNICIPAL COUNCIL

WATER AND SEWERAGE FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2006/2007	2005/2006	INCOME	2006/2007	2005/2006
	KSH.	KSH.		KSH.	KSH.
SEWERAGE SECTION					
Salaries & Wages	568,990.00	759,885.00	Sewer Charges	20,068,040.00	29,782,150.00
House Allowance	252,000.00	365,000.00	Sewer Connection	32,200.00	44,000.00
Leave Allowance	24,616.00	105,880.00	Exhauster Services	315,810.00	518,705.00
Superannuation Fund	-	-			
N.S.F	12,000.00	25,200.00			
Provident Fund	126,385.00	173,164.00			
Hardship Allowance	96,000.00	188,575.00			
Casuals	-	-			
Acting Allowances	-	-			
Salaries Adjustment	4,730.00	300.00			
Special Allowance	900.00	9,450.00			
Salary Arrears	1,071,165.00				
OPERATIONS					
Uniforms	-	13,740.00			
Travelling Allowance	18,700.00	62,175.00			
Subsistence Allowance	-	-			
Cleaning Materials	7,250.00	-			
Disinfectants	54,285.00	65,060.00			
Petrol & Oils	192,680.00	259,695.00			
Staff Insurance	-	-			
Repair & Maintenance	197,416.00	633,708.60			
General Expenses	-	-			
RCCO:- Sewer Extension	3,231,795.00	-			
: Tools & Equipment	14,103.00	69,180.50			
: Furnitures & Fittings	-	-			
DEBT CHARGES: Principal	914,300.00	914,300.00			
: Interest	2,682,563.00	2,682,563.00			
Tyres & Tubes	137,310.00	3,250.00			
Total carried to summary	9,607,188.00	6,331,126.10	Total	20,416,050.00	30,344,855.00

NANYUKI MUNICIPAL COUNCIL

WATER AND SEWERAGE FUND STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30TH JUNE 2007

	2006/2007 KSH.	2005/2006 KSH.	2006/2007 KSH.	2005/2006 KSH.
LONG TERM LIABILITIES				
Loans Outstanding L.G.L.A	100,238,667.00	101,669,338.00	31,982,302.00	27,765,216.00
		101,669,338.00	176,203,876.00	169,310,084.00
			208,186,178.00	197,075,300.00
CURRENT LIABILITIES				
Sundry Creditors L.G.L.A	124,590,774.00	119,213,977.00		
Other Creditors	3,380,891.00	3,308,713.00	41,795,896.00	97,920,365.00
Water Deposits	4,444,340.00	4,240,909.00		97,920,365.00
		132,416,005.00		
		126,763,599.00		
PROVISION & RESERVES				
Renewal Fund			179,219,849.00	179,219,849.00
			1,807,162.00	1,589,570.00
			10,420,912.00	3,574,493.00
			100,000.00	100,000.00
			0.00	63,771.00
			191,547,923.00	184,547,683.00
OTHER BALANCES				
Capital Discharged:		28,601,174.00		
Loans Redeemed	0.00			
Revenue Contribution & Other	0.00	74,780,554.00		
L.A.T.F	0.00	1,949,688.00	634,385,973.00	536,446,908.00
Water Fund Balances	840,942,937.00	677,928,549.00		
Housing Fund	2,318,361.00	2,180,143.00		
		843,261,298.00		634,385,973.00
		1,075,915,970.00		1,015,990,256.00
		1,015,990,256.00		1,015,990,256.00

TOWN CLERK
 DATE

TOWN CLERK
 DATE

NANYUKI MUNICIPAL COUNCIL
WATER FUND STATEMENT SUPPORTING FINANCIAL POSITION FOR THE YEAR ENDED JUNE 2007

	BALANCE AS AT 30.06.2006 KSH	ADDITION DURING 2006/2007 KSH	WRITTEN OFF DURING 2006/2007 KSH	BALANCE AS AT 30.06.2007
CAPITAL OUTLAY				
MOTOR VEHICLES:				
Isuzu Pick-up KWR 680	-	-	-	-
Datsun KWR 670	231,556.00	-	-	231,556.00
Land Cruiser KAB 177 Q	-	-	-	0.00
Land Cruiser KAT 524 X	2,804,492.00	-	-	2,804,492.00
Peugeot 406 KAB 185 Q	-	-	-	0.00
Nissan Double Cabin KAN 839 U	2,360,000.00	-	-	2,360,000.00
MOTOR CYCLES:				
KUV 915 & KUV 916	-	-	-	0.00
KAB 486 Q & KAB 487 Q	50,400.00	-	-	50,400.00
FURNITURE & EQUIPMENT:				
Tools & Equipment	1,069,052.00	14,103.00	-	1,083,155.00
Office Furniture	1,980,889.00	788,650.00	-	2,769,539.00
Computer	4,833,731.00	1,374,333.00	-	6,208,064.00
New Meters	13,907,006.00	2,040,000.00	-	15,947,006.00
	27,765,216.00	4,217,086.00		31,982,302.00
OTHER LONG TERM OUTLAY				
Water Supply taken over from Government	1,238,100.00	-	-	1,238,100.00
Nanyuki Water Supply	13,839,727.00	1,115,396.00	-	14,955,123.00
Filtraton Plant	158,564.00	-	-	158,564.00
Water Plant Extension	35,435,164.00	-	-	35,435,164.00
Main Drainage	1,253,188.00	-	-	1,253,188.00
Sewerage Extension	24,559,820.00	-	-	24,559,820.00
Sewerage Extension	568,030.00	-	-	568,030.00
Sewerage Extension	37,720,699.00	3,231,795.00	-	40,952,494.00
Sewerage Extension	3,020,222.00	-	-	3,020,222.00
Water Pipes	14,727,094.00	2,245,601.00	-	16,972,695.00
Water Extension	16,473,988.00	-	-	16,473,988.00
Water Hydrants	418,331.00	175,000.00	-	593,331.00
Kanyoni Water Storage Tank	-	126,000.00	-	126,000.00
	149,412,927.00	6,893,792.00		156,306,719.00
REVENUE CONTRIBUTION (RCCO)				
	19,897,156.00	-	-	19,897,156.00
	169,310,083.00	6,893,792.00		176,203,875.00

**NANYUKI MUNICIPAL COUNCIL
LOAN CHARGES SCHEDULE (WSD) 2006/2007**

PURPOSE	LOAN NO.	FINANCED BY	BALANCE AS AT 1.7.2006	ADDITION DURING THE YEAR	PRIOR YEAR ADJUSTMENT	REDEEMED 2006/2007	LOAN OUTSTANDING AS AT 30.06.2007
Water Supply	23/8/1823	L.G.L.A	517,081.00			20,726.00	496,355.00
"	46/A-C	"	170,634.00			2,898.00	167,736.00
"	23/13-14	"	140,815.00			2,892.00	137,923.00
"	46/A/1-4	"	281,926.00			9,645.00	272,281.00
"	46/A/5-14	"	1,271,162.00			43,142.00	1,228,020.00
"	46/A/15-19	"	355,095.00			9,267.00	345,828.00
"	46/A/20	"	87,947.00			2,226.00	85,721.00
"	46/A/11A-14A	"	991,122.00			21,394.00	969,728.00
"	46/A/15A-16A	"	154,435.00			4,024.00	150,411.00
"	46/17A-18A	"	549,551.00			13,276.00	536,275.00
"	46/A/19A-20A	"	164,012.00			3,947.00	160,065.00
"	46/A/21A-22A	"	3,608,809.00			39,541.00	3,569,268.00
"	46/A/16-28	"	4,520,428.00			9,413.00	4,511,015.00
"	46/A/27-45	"	12,617,045.00			19,740.00	12,597,305.00
"	46/A/23-26	"	18,986,910.00			23,360.00	18,963,550.00
"	46/A/32A-38A	"	5,984,901.00			154,850.00	5,830,051.00
"	46/A/A/1-6	"	1,382,381.00			55,812.00	1,326,569.00
"	46/A/A/7-15	"	3,728,378.00			80,218.00	3,648,160.00
"	46/D	"	17,930.00			-	17,930.00
			55,530,562.00			516,371.00	55,014,191.00
SEWERAGE							
Sewerage	46/1/A-4	L.G.L.A	11,279,595.00			279,953.00	10,999,642.00
"	46/1/7	"	405,908.00			9,152.00	396,756.00
"	46/1/2	"	837,187.00			18,897.00	818,290.00
Land for Sewerage	46/2A	"	510,191.00			11,591.00	498,600.00
"	46/1/2/1-10	"	8,609,217.00			200,528.00	8,408,689.00
"	46/1/2/11-17	"	7,342,315.00			173,026.00	7,169,289.00
"	46/1/2/18-19	"	1,820,758.00			43,197.00	1,777,561.00
"	46/1/2/20	"	230,478.00			4,936.00	225,542.00
"	46/1/2/21-24	"	3,312,671.00			91,580.00	3,221,091.00
"	46/A/B/2	"	11,790,456.00			81,440.00	11,709,016.00
			46,138,776.00			914,300.00	45,224,476.00
TOTAL			101,669,338.00	0.00	0.00	1,430,671.00	100,238,667.00

NANYUKI MUNICIPAL COUNCIL
HOUSING FUND STATEMENT FOR FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2007

EXPENDITURE	2006/2007	2005/2006	INCOME	2006/2007	2005/2006
	KSHS	KSHS		KSHS	KSHS
EMPLOYEES					
Salaries & Wages	435,790.00	307,755.00	House Rent	3,572,340.00	3,571,740.00
Leave Allowance	8,293.00	0.00	SSS I, II & III	747,300.00	747,300.00
House Allowance	202,500.00	156,250.00	USAID T.P.S	-	-
Hardship Allowance	76,800.00	81,021.00			
N.S.F	10,800.00	12,000.00	Others:-	35,600.00	66,000.00
Provident Fund	96,772.00	70,011.00	Unlocking Fee	4,047.00	
Salary Adjustments	2,085.00	1,800.00	Interest from Bank		
RUNNING EXPENSES					
Tools & Equipments	-	-			
Rental Refund	-	-			
Penalties & other charges(N.H.C Loans)	59,680.00	678,962.00			
Insurance:- Rental Houses	32,861.00	34,664.00			
Subsistence Allowance	-	-			
Bank Charges	7,912.00	3,164.00			
Debt Charges:-					
Principal	-	734,070.00			
Interest	-	469,122.00			
Repair & Maintenance	14,655.00	100,331.00			
Net Surplus for the year	3,411,139.00	1,735,890.00			
	4,359,287.00	4,385,040.00		4,359,287.00	4,385,040.00
HOUSING FUND BALANCE AS AT 30TH JUNE 2007					
	2006/2007	2005/2006		STATEMENT OF ADJUSTMENT FY2006/2007	
	KSHS	KSHS		DR.	CR.
Net Surplus for the year	3,411,139.00	1,735,890.00		252,000.00	550,000.00
Balance Brought Forward	23,131,402.00	24,966,294.00			9,107,511.00
Prior Year Adjustment(For Interfunds)	-	-3,570,782.00	Net Adjustments		1,768,563.00
Other Adjustments(Net) Appendix 1	11,174,074.00	0.00			11,174,074.00
Surplus carried Forward	37,716,615.00	23,131,402.00			

**NANYUKI MUNICIPAL COUNCIL
ROADS MAINTENANCE LEVY FUND STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
30TH JUNE 2007**



	2006/2007		2005/2006		2006/2007		2005/2006	
	KSHS		KSHS		KSHS		KSHS	
Bank Charges	15,863.00		7,077.00	Receipt/ Disbursement for the year	4,305,310.00		1,884,405.00	
Administration Exbences	67,526.00		63,927.00					
Kimathi road- Roads & Drainage Maintenance	2,188,433.00		193,052.00					
Willy Jimmy Road - Road Maintanance	38,993.00		97,610.00					
Lumumba Road	47,659.00		197,223.00					
Park Road	26,394.00		87,852.00					
Northern Frontage	115,983.00		263,550.00					
Southern Frontage	-		204,986.00					
Sportman Arms Road	-		445,033.00					
New Market Road Maintenance	26,477.00							
Ibis Road	26,477.00							
Net Surplus carried to Fund Account	1,751,505.00		324,095.00					
TOTAL	4,305,310.00		1,884,405.00		4,305,310.00		1,884,405.00	

ROAD MAINTAINANCE LEVY FUND BALANCE AS AT 30TH JUNE 2007

	2006/2007	2005/2006
	KSHS	KSHS
Net Surplus for the Year	1,751,505.00	324,095.00
Balance Brought Forward	324,095.00	-
Fund Balance carried Forward	2,075,600.00	324,095.00

NANYUKI MUNICIPAL COUNCIL
ROADS MAINTENANCE LEVY FUND STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED
30TH JUNE 2007

	2006/2007	2005/2006	2006/2007	2005/2006
	KSHS	KSHS	KSHS	KSHS
LIABILITIES				
Kenya Roads Board Fund Bal.	2,075,600.00	324,095.00	-	-
	2,075,600.00	324,095.00	0.00	0.00
CURRENT LIABILITIES				
General Rate Fund	5,348,200.00	5,348,200.00		
	5,348,200.00	5,348,200.00	7,423,800.00	5,672,295.00
TOTAL	7,423,800.00	5,672,295.00	7,423,800.00	5,672,295.00

SIGNED:  TOWN TREASURER.....
 DATE 02/05/08
 TOWN CLERK .....
 DATE 25/08