

**MUNICIPAL COUNCIL
OF MAVOKO**

**ABSTRACTS OF ACCOUNTS FOR
THE FINANCIAL YEAR ENDED 30TH
JUNE 2006**

TOWN HALL

MAVOKO

AMENDED COPY 1

**MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR 2005/2006
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MAVOKO MUNICIPAL COUNCIL

TREASURER'S REPORT

1.1 INTRODUCTION

I have the pleasure of presenting the accounts for Mavoko Municipal Council for the period ended 30th June 2006. The Municipal Council of Mavoko had eight operational divisions or responsibility centers during this financial year. These are :

- 1) Clerk's Department
- 2) Treasurer's Department
- 3) Civic Department
- 4) Markets Department
- 5) Education Department
- 6) Public Health & Sanitation Department
- 7) Social Services Department
- 8) Engineering & Urban Planning Department

1.2 RESPONSIBILITY CENTER ACCOUNT STATEMENTS.

Each individual responsibility center financial performance is given separately. These performance statements of receipts and expenditure are in Kenya Shillings, are compared to the approved budget for the year. The actual receipts and expenditure for the financial year 2004/2005 are included to show trends. The detailed performance statements for 2005/2006 are summarized in a Summary Recurrent Account to give a one-page clear picture of the operations of the Authority for the year.

Worthy of noting is the following :

Revenue Items

- .Receipts from Land Taxes were 41% of the total corporate receipts.
- .Licences with 33% of the total corporate receipts was the most important source of revenue.
- .Cess contributed 25% to the corporate receipts.

Expenditure Items

- .The ratio of expenditure on Personnel, Operation and Maintenance was 50:44:6 of the total expenditure


1.3 OVERALL AUTHORITY PERFORMANCE

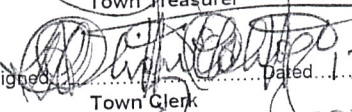
Total expenditure was Kshs 140,181,923.55M, while corporate and responsibility centers receipts were Kshs 164M. The authority made overall sur plus of ksh 24M During the financial year

1.4 Balance Sheet

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

1.5 Income Variances

Signed  Dated 17th Day of July 2007
Town Treasurer

Signed  Dated 17th Day of July 2007
Town Clerk

TOWN CLERK
MUNICIPAL COUNCIL OF MAVOKO


**MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
CASHFLOW STATEMENT**

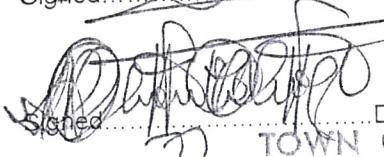
	2005/2006 Kshs.	2004/2005 Kshs.
RECURRENT ACTIVITIES		
INCOME		
Land Taxes	63,285,948.00	28,169,413.00
Licences	51,113,916.85	52,636,229.00
Cess	38,875,444.00	31,688,514.00
LATF	10,059,386.00	10,736,199.00
RMLR	1,204,017.00	1,758,649.00
Total Income	<u>163,334,694.85</u>	<u>123,230,355.00</u>
EXPENSES		
Total Expenditure	<u>140,232,214.55</u>	<u>76,474,837.15</u>
Net Recurrent Activities	23,102,480.30	46,755,517.85
Adjustments: -		
Depreciation	-	-
Bank Interest	-	-
Net Cash Outflow after Recurrent Activities	23,102,480.30	46,755,517.85
Working Capital Changes		
Current Assets	30,425,111.00	(57,444,117.00)
Increase / Decrease in Creditors and Accruals	<u>5,140,421.55</u>	<u>(5,544,160.00)</u>
	<u>35,565,532.55</u>	<u>(62,988,277.00)</u>
Cash Inflow after Working Capital Changes	58,668,012.85	(16,232,759.15)
RETURN ON INVESTMENT & SERVICING OF FINANCE		
Interest Paid		
Interest received		
Cash Inflow after Return on Invest. & Servicing of Finance	58,668,012.85	(16,232,759.15)
INVESTING ACTIVITIES		
Increase in Fixed Assets	(2,789,840.00)	(10,318,700.00)
Increase in Investments	-	-
	<u>(2,789,840.00)</u>	<u>(10,318,700.00)</u>
Cash Outflow after Investing activities	61,457,852.85	(5,914,059.15)
FINANCING ACTIVITIES		
Increase in Equity Capital	(68,462,770.85)	57,172,852.20
	<u>(68,462,770.85)</u>	<u>57,172,852.20</u>
Cash Inflow/(outflow) after Financing Activities	6,731,085.80	5,815,424.80
Cash and Cash Equivalent at beginning of the year	<u>26,995,292.10</u>	<u>21,179,867.30</u>
	<u>33,726,377.90</u>	<u>26,995,292.10</u>
Cash and Cash Equivalent at the end of the year	<u>33,726,377.90</u>	<u>26,995,292.10</u>

MAVOKO MUNICIPAL COUNCIL

BALANCE SHEET AS AT 30TH JUNE 2006

	NOTES	2006 Kshs.	2005 Kshs.
FIXED ASSETS	1.3.0	29,537,071.00	26,747,231.00
OTHER LONG TERM CAPITAL OUTLAY	1.3.0	83,467,729.00	52,458,196.00
CURRENT ASSETS			
Debtors & Prepayments	1.4.0	120,643,445.00	151,068,556.00
Co-operative Bank a/c -GRF a/c		(228,773.75)	98,080.30
-Water/Sewerage a/c		2,470,716.40	1,857,471.95
Road maintenance levy		2,434,304.90	1,135,042.00
-VNG a/c		857,723.10	547,218.00
-Quarry a/c		15,330,315.90	4,840,836.80
-Latf a/c		11,861,668.00	3,905,040.05
-water current account		246,639.35	2,980,753.40
Cash in hand	1.9.0	764,939.00	-
TOTAL CURRENT ASSETS		154,380,977.90	166,432,998.50
CURRENT LIABILITIES			
Creditors & Accruals	1.5.0	27,716,848.55	22,576,427.00
NET CURRENT ASSETS		126,664,129.35	143,856,571.50
AUTHORITY NET WORTH		239,668,929.35	223,061,998.50
FINANCED BY:			
AUTHORITY EQUITY	1.6.1	33,051,911.31	101,514,682.16
GENERAL RESERVE FUND	1.6.2	206,617,018.04	121,547,316.34
		239,668,929.35	223,061,998.50

Signed  Dated 17th Day of July 2007
Town Treasurer

Signed  Dated 17th Day of July 2007
Town Clerk

MUNICIPAL COUNCIL OF MAVOKO

MAVOKO MUNICIPAL COUNCIL
 CONSOLIDATED RECURRENT ACCOUNT
 FOR THE YEAR ENDED 30TH JUNE 2006

Department	Personnel	Operations	Maintenance	Total Expenditure	Receipts	Surplus/ (Deficit)	% Level of Self Financing
Clerks	4,849,913.00	11,886,671.00	1,827,590.00	18,564,174.00	2,614,500.00	(15,949,674.00)	14%
Treasurer's	13,050,131.00	8,081,218.15	1,565,859.00	22,697,208.15	115,868,904.85	93,171,696.70	510%
Civic	3,126,000.00	2,356,465.00	227,290.00	5,709,755.00	-	(5,709,755.00)	0%
Markets	40,447.00	13,800.00	-	54,247.00	4,060,924.00	4,006,677.00	7486%
Education	46,272.00	34,684.00	-	80,956.00	277,500.00	196,544.00	343%
Public Health & Sanitation	9,395,948.00	5,773,457.00	1,203,290.00	16,372,695.00	17,136,871.00	764,176.00	105%
Social Services	3,476,849.00	417,621.00	-	3,894,470.00	1,050,124.00	(2,844,346.00)	27%
Urban Planning & Engineering	5,167,313.00	5,646,695.00	-	10,814,008.00	10,984,988.00	170,980.00	102%
LATF	-	-	-	-	10,059,386.00	10,059,386.00	0%
Road Maintenance	-	-	-	-	1,204,017.00	1,204,017.00	0%
Totals	39,152,873.00	34,210,611.15	4,824,029.00	78,187,513.15	163,257,214.85	85,069,701.70	209%
% of Gross Expenditure	50%	44%	6%				

Corporate Receipts	Kshs	% Corporate Receipts
Land Taxes	63,285,948.00	41%
Licences	51,113,916.85	33%
Cess	38,875,444.00	25%
Total	153,275,308.85	100%

Net Recurrent Surplus/ (Deficit)	85,069,701.70
General fund balance brought forward	121,547,316.34
Balance on General Fund	206,617,018.04
Corporate Adjustments	-
Interest Earned	-
Interest Paid	-
General fund balance carried forward	206,617,018.04

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
INCOME AND EXPENDITURE SUMMARY ACCOUNT

A-To provide financial advice to the councilors, the town clerk and other service officers for the efficient operation of the council. B-To establish and operate sound financial systems for the council. C-To ensure financial transactions are properly recorded and internal control are adhered to. D-To collect all revenues properly due to the council. E-To prepare up to date accounts and other financial management reports as required by the law.				
SUBJECTIVE HEAD	2004-2005 ACTUAL KES	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL KES
CORPORATE INCOME				
LAND TAXES				
Contribution in Lieu of Rates	5,381,612.00	6,020,680.00	-	3,299,450.00
Penalties on Business permits - Current Year	-	-	-	101,670.00
Penalties on Property Rates - Other Years	639,999.00	-	-	111,371.00
Plot Application Fees	65,000.00	-	-	-
Plot rent current year	-	350,000.00	-	2,197,973.00
Plot Rent	-	-	-	2,000.00
Penalty for land rates	-	100,000.00	-	-
Plot Subdivision Fees	1,311,000.00	170,000.00	-	1,439,000.00
plot rent other years	-	50,000.00	-	623,500.00
Plot Transfer Fee	2,022,000.00	200,000.00	-	2,614,500.00
Land rates other years including penaltiescurrent y	-	8,000,000.00	-	18,798,370.00
Property Rates - Current Year	15,924,842.00	-	-	27,464,986.00
Land rates current year	2,184,961.00	9,450,878.00	-	6,633,128.00
Property Rates - Other Years	639,999.00	-	-	-
TOTAL LAND TAXES	28,169,413.00	24,341,558.00	160%	63,285,948.00
CESS				
Quarries Extraction Fees	26,296,714.00	16,500,000.00	-	29,920,884.00
Sand & Gravel Extraction Royalties	5,307,800.00	4,500,000.00	-	8,199,210.00
Mineral Extraction Royalties (Cement)	84,000.00	350,000.00	-	755,350.00
Hides and Skin Cess	-	16,000.00	-	-
TOTAL CESS	31,688,514.00	21,366,000.00	82%	38,875,444.00
LICENCES & FEES				
Agency Fees	787,567.00	6,000.00	-	5,581.00
Application for container	-	-	-	-
Application for fee	1,180,995.00	550,000.00	-	1,052,100.00
Approval of Building Plans	5,319,800.00	3,500,000.00	-	7,838,367.00
Bank 1ntrest	-	-	-	127,173.85
Beacon Search Pointing Fees	73,500.00	8,000.00	-	69,000.00
Buildings Inspection Fees	1,042,000.00	250,000.00	-	1,309,500.00
Business Permits - Current Year	6,342,000.00	5,500,000.00	-	7,881,200.00
Business Permits - Other Years	640,180.00	450,000.00	-	725,630.00
Buildings plan preparation fee	-	55,000.00	-	-
Conservancy (Refuse Collection) Fees	-	135,000.00	-	57,000.00
Cheque clearance fee	3,000.00	25,000.00	-	-
Court Fines	94,550.00	-	-	500.00
Sand & Gravel Extraction fee	1,267,800.00	-	-	3,360.00
Market /trade centres & vehicle parking fee	-	-	-	-
Debt Clearance Certificate Fees	1,323,000.00	700,000.00	-	2,532,000.00
Exhauster Charges	27,400.00	-	-	-
	5,000.00	-	-	-
Garbage Dumping Fees	152,000.00	13,000.00	-	92,000.00
Impounding Charges	34,300.00	25,000.00	-	14,500.00
Industrial Water Connection Charge	237,880.00	160,000.00	-	153,226.00
House Rent	1,416,365.00	1,120,000.00	-	1,050,124.00
Markets Plot/Stall Rent	447,013.00	-	-	69,100.00
Tender document sales	58,000.00	-	-	171,000.00
Temporary Occupation Licences(TOL)	888,500.00	15,000.00	-	694,000.00
Livestock cess	-	-	-	632,970.00
Revenue Transferred from Fund 1	-	-	-	1,315,852.00
plot rent	-	-	-	2,000.00
Revenue from other financial investment	-	-	-	49,000.00
Market /trade centre & parking fee	341,980.00	-	-	3,360.00
Market Fee	4,477,858.00	2,175,000.00	-	3,987,464.00
Marram Transport fee	61,300.00	-	-	-
Meter deposit	-	-	-	-
Meter Rent	78,853.00	60,000.00	-	48,260.00
Stones transport fee	883,070.00	-	-	6,000.00
survey fees	-	-	-	345,000.00
Meter Sales	1,311,370.00	700,000.00	-	894,585.00
Metered Sales (Water Consumption Charges)	13,193,966.00	9,500,000.00	-	12,053,447.00
Nursery School Fees	307,200.00	193,500.00	-	277,500.00
Other Specific Fees & Charges	5,000.00	-	-	-
Penalties on Business Permits - Current Year	146,220.00	70,000.00	-	101,670.00
Penalties on Illegal Sewerage Connections	66,565.00	30,000.00	-	14,350.00
Right-of-Way Fee	-	-	-	82,000.00
Plot rent current year	1,934,888.00	350,000.00	-	2,197,973.00
Sale of Water (Kiosk Sales)	2,160,546.00	1,200,000.00	-	1,420,306.00
Refuse collection fee	175,717.00	-	-	17,950.00
Sewer Connection Deposits	236,100.00	50,000.00	-	280,075.00

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
INCOME AND EXPENDITURE SUMMARY ACCOUNT

A-To provide financial advice to the councillors, the town clerk and other service officers for the efficient operation of the council.			
Sewer User Charges	1,297,411.00	1,000,000.00	629,822.00
Signboards and Advertisement Fees	292,001.00	210,000.00	1,323,171.00
Slaughter House Fees	493,600.00	250,000.00	-
Water Connection Deposit	1,652,534.00	1,300,000.00	1,364,200.00
Water Meter Connection Separation Charges	-	7,000.00	-
Water Reconnection Fees	199,200.00	145,000.00	121,600.00
TOTAL LICENCES & FEES	52,636,229.00	29,752,500.00	72%
TOTAL CORPORATE INCOME	112,494,156.00	75,460,058.00	103%
GRANTS			
LATF Allocations	10,736,199.00	-	10,059,386.00
RMLF Current year	1,758,649.00	1,500,000.00	1,204,017.00
TOTAL	12,494,848.00	1,500,000.00	651%
TOTAL INCOME	124,989,004.00	76,960,058.00	114%
EXPENDITURE			
PERSONNEL			
Super Fund	1,029,865.00	1,071,215.00	999,338.00
Staff Salaries & Wages	16,193,460.00	16,441,830.00	16,417,555.00
Public Officer Allowances	216,000.00	216,000.00	306,000.00
Provident Fund	2,185,635.00	2,148,453.00	2,241,226.00
NSSF	332,200.00	321,600.00	323,200.00
Night allowance	62,250.00	-	-
LA Provident Fund Arrears	-	15,000,000.00	4,006,280.00
Mayor's Allowance	360,000.00	360,000.00	450,000.00
Leave Allowance	3,394,975.00	424,237.00	403,919.00
House Allowance	7,376,500.00	7,242,000.00	7,238,500.00
Heavy Work Bonus	19,575.00	-	19,425.00
Heavy & Dirty Work Bonus	8,400.00	95,250.00	8,850.00
Driving Bonus	5,700.00	1,800.00	4,800.00
Dirty Work Bonus	65,025.00	4,500.00	63,450.00
Cycle Allowance	2,850.00	1,800.00	3,600.00
Councillors Allowance	1,716,000.00	1,716,000.00	2,370,000.00
Casual Wages	3,696,728.00	4,305,000.00	4,162,582.00
TOTAL PERSONNEL	36,665,163.00	49,349,685.00	21%
OPERATIONS			
Administration			
Travelling and Subsistence	2,331,089.00	1,084,500.00	5,676,572.00
Insurance Policy	82,363.00	-	-
Training, Courses & Exams	-	-	-
Disaster management fund	-	400,000.00	77,700.00
medical charges	10,080.00	-	-
Mayors christmas tree	88,940.00	70,000.00	101,770.00
Photographs	-	-	-
Health care services	-	-	263,200.00
pass ports	-	-	20,400.00
Subscriptions to Newspapers and Magazines	12,180.00	-	-
Subscriptions to ALGAK, ALGE, EULA, & IULA	-	30,000.00	103,700.00
Staff's Collective Insurance	1,449,756.00	-	-
Cost of analysing water	6,000.00	-	-
Lasdap allowance	114,600.00	-	-
sewer excavation	1,604,150.00	-	-
National day celebration	22,500.00	-	-
Photographs	-	-	-
slaughter house fees	493,600.00	-	-
Borehole inspection	20,000.00	-	-
Postage & Telephone	789,837.70	81,000.00	818,789.00
Overseas Senior Staff Travel and Subsistence	-	700,000.00	114,240.00
Miscellaneous Expenses	12,487.00	-	-
Mayor's Entertainment	8,500.00	70,000.00	54,820.00
Donation	28,705.00	-	-
Documentary sponsorship	120,000.00	-	-
Legal Fees	290,300.00	700,000.00	433,570.00
Councillors Travelling & Subs. Allowance	616,102.00	500,000.00	473,880.00
Councillors Training & Seminars	42,998.00	100,000.00	-
Burial expenses	-	100,000.00	-
kimska membersip fee	-	10,000.00	25,800.00
kimska uniforms	-	50,000.00	20,000.00
kimska Transport	-	200,000.00	100,000.00
kimska Travel Food Allowance	-	200,000.00	320,300.00
Hydro survey	40,000.00	-	-
Councillors Tours	-	1,000,000.00	1,403,000.00
Community Development Programmes Grant	222,880.00	800,000.00	195,472.00
Civic Regalia (Maze, Chamber Furniture, etc)	-	150,000.00	7,500.00
Casuals	-	250,000.00	26,550.00
Bursary Funds	952,700.00	600,000.00	23,600.00
Burial expenses	27,000.00	100,000.00	-

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
INCOME AND EXPENDITURE SUMMARY ACCOUNT

A-To provide financial advice to the councilors, the town clerk and other service officers for the efficient operation of the council.

Borehole permit	20,000.00	-	-	-
ASK Contributions	18,000.00	25,000.00	-42%	10,260,863.00
Total Administration	9,624,767.70	7,220,500.00		
Supplies & Services	2,336,727.00	1,016,500.00		1,114,031.00
Supplies & Materials (Cleaning Materials, etc)	7,250.00	151,500.00	-	516,708.00
Providers & Contractors	2,265,876.00	1,202,000.00	-	2,691,797.00
Office Supplies & Printing (Stationery, Forms, etc)	70,890.00	-	-	10,089.00
Office Furniture & Fittings	-	15,000.00	-	-
Money Insurance Policy	-	20,000.00	-	204,312.00
Burglary Insurance Policy	-	3,000.00	-	29,500.00
public liability Insurance policy	-	-	-	292,582.00
valuation fees	-	500,000.00	-	4,990.00
Group personal insurance policy	-	50,000.00	-	2,450.00
staff medical expenses	-	50,000.00	-	312,202.00
Computer programming and system support	-	50,000.00	-	270,000.00
cash in transit insurance policy	-	-	-	15,033.00
Documentary production	-	15,000.00	-	86,374.00
Fide guarantee Insurance policy	38,500.00	80,000.00	-	-
Office Equipment	525,000.00	-	-	63,000.00
Curry grading	-	-	-	548,147.00
project paper	-	-	-	50,000.00
master plan	-	-	-	1,280,500.00
Topographical Survey	-	-	-	2,180,458.00
strategic plan	-	-	-	15,050.00
valuation ROLL	-	-	-	-
Insecticides	44,620.00	-	-	383,637.00
Equipment & tools	1,200,808.00	1,163,000.00	-	-
Equipment, Tools & Utilities	23,900.00	-	-	-
Hiring of chairs	10,000.00	-	-	202,000.00
Consultancy	3,414,296.35	-	-	-
VAT	21,000.00	-	-	1,289,868.00
Hire of projector	38,705.00	420,500.00	-	42,210.00
Equipment and Tools	-	76,800.00	-	142,503.00
Newspaper s and magazine	-	120,000.00	-	801,430.00
Computer Equipment	703,106.00	451,100.00	-	-
Clothing & Uniforms	-	-	-	31,135.00
Charges for Basic Services	-	25,000.00	-	339,380.15
Books and Publications	48,133.60	118,000.00	-	-
Bank Charges	16,000.00	-	-	234,000.00
Sanitary bins	184,000.00	300,000.00	-	2,423,802.00
Audit and Accountancy	707,281.00	170,000.00	-	-
Advertisement and Publicity	-	-	-160%	15,577,188.15
Total Supplies & Services	11,656,092.95	5,997,400.00		
Transport & Plant Related	4,649,367.00	3,480,000.00		6,205,083.00
Fuel, Oils & Tyres	47,700.00	85,000.00	-	73,000.00
Passanger Vehicle Rental	990,972.00	834,770.00	-	543,501.00
Motor Vehicle Insurance	-	51,580.00	-	1,679,459.00
insurance Kul 964, KRQ608& KAB 057	-	40,000.00	-	27,600.00
stand by GENERATOR insurance	136,501.00	-	-	-
Car track system	1,175,173.00	4,491,350.00	-90%	8,528,643.00
Total Transport & Plant				
Premises Related	14,492,446.40	-		358,730.00
Purchase of Water (EPZ & NWPC)	229,060.10	200,000.00	-	-
Electricity	56,500.00	-	-	358,730.00
office rent	14,778,006.50	200,000.00	-79%	-
Total Premises Related				
TOTAL OPERATIONS	37,234,040.15	17,909,250.00	-94%	34,725,424.15
REPAIRS, ALTERATIONS & MAINTENANCE - RECURRENT EXP.	568,573.00	-		1,223,501.00
Existing Buildings & Structures Expansions	994,098.00	1,405,000.00	-	2,633,981.00
Motor Vehicle Maintenance & Repairs	5,950.00	10,000.00	-	88,787.00
Repair & maintenance generator	-	30,000.00	-	9,300.00
Plant & Equipment Maintenance & Repair	216,700.00	20,000.00	-	425,500.00
Computer Repairs	25,000.00	70,000.00	-	2,650.00
Office Equipment Maintenance & Repairs	735,880.00	-	-	-
Water Repairs & Maintenance	29,433.00	-	-	-
Other Maintenance Expenses	2,575,634.00	1,535,000.00	-186%	4,383,719.00
TOTAL RAM				
TOTAL EXPENDITURE	76,474,837.15	68,793,935.00	-14%	78,127,868.15
NET SURPLUS/(DEFICIT)	48,514,166.85	8,166,123.00	958%	86,410,843.70

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
TREASURER'S DEPARTMENT

A-To provide financial advice to the councilors, the town clerk and other service officers for the efficient operation of the council.
B-To establish and operate sound financial systems for the council.
C-To ensure financial transactions are properly recorded and internal control are adhered to.
D-To collect all revenues properly due to the council.
E-To prepare up to date accounts and other financial management reports as required by the law.

SUBJECTIVE HEAD	2004-2005 ACTUAL KES	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL KES
SERVICE INCOME				
Agency Fees	787,567.00	6,000.00		5,581.00
Penalty for land rates	-	125,000.00		-
Other Miscellaneous Revenue	-	-		-
Contribution in Lieu of Rates	5,381,612.00	6,020,680.00		3,299,450.00
Debt Clearance Certificate Fees	1,323,000.00	700,000.00		2,532,000.00
Court Fines	94,550.00	-		500.00
Livestock cess	-	-		632,970.00
Bank Intrest	-	-		50,673.85
Impounding Charges	34,300.00	25,000.00		14,500.00
Mineral Extraction Royalties (Cement)	84,000.00	350,000.00		755,350.00
Quarries Extraction Fees	26,296,714.00	16,500,000.00		29,920,884.00
Sand & Gravel Extraction Royalties	5,307,800.00	4,500,000.00		8,199,210.00
Garbage Dumping Fees	152,000.00	13,000.00		92,000.00
Property Rates - Current Year	15,924,842.00	-		27,464,986.00
Penalties on Property Rates - Current Year	-	-		101,670.00
Temporary Occupation licences(TOL)	868,500.00	15,000.00		694,000.00
Sand & Gravel Extraction fee	1,267,800.00	-		-
Property Rates - Other Years	639,999.00	-		-
Market /trade centre & parking fee	341,980.00	-		3,360.00
Marram Transport fee	61,300.00	-		-
Stones transport fee	883,070.00	-		6,000.00
Cheque clearance fee	3,000.00	25,000.00		-
plot rent other years	-	50,000.00		623,500.00
Plot rent current year	1,934,888.00	350,000.00		2,197,973.00
Revenue Transferred from Fund 1	-	-		1,315,852.00
plot rent	-	-		2,000.00
Revenue from other financial investment	-	-		49,000.00
Plot subdivision fee	1,311,000.00	170,000.00		1,439,000.00
Land rates current year	2,184,961.00	9,450,878.00		6,633,128.00
Land rates other years including penaltiescurrent ye	-	8,000,000.00		18,798,370.00
Application for container	-	-		-
Business Permits - Current Year	8,342,000.00	5,500,000.00		7,881,200.00
Penalties on Business Permits - Current Year	146,220.00	70,000.00		-
Business Permits - Other Years including penalties	640,180.00	450,000.00		725,630.00
consnt to charge fees	50,000.00	-		-
Tender document sales	58,000.00	-		174,000.00
Plot Application Fees	65,000.00	-		-
Application fee	1,180,995.00	550,000.00		1,052,100.00
Other Specific Fees & Charges	5,000.00	-		-
RMLF Current year	1,758,649.00	1,500,000.00		1,204,017.00
TOTAL INCOME	77,128,927.00	54,370,558.00	113%	115,868,904.85

EXPENDITURE

PERSONNEL

Staff Salaries & Wages	2,372,280.00	2,472,390.00		5,381,490.00
NSSF	31,200.00	32,400.00		77,800.00
Dirty Work Bonus	900.00	900.00		13,500.00
LA Provident Fund	304,464.00	316,652.00		570,026.00
LA Provident Fund Arrears	-	15,000,000.00		4,006,280.00
Super Fund	197,604.00	201,357.00		521,028.00
House Allowance	1,182,000.00	1,197,000.00		2,387,500.00
Heavy Work Bonus	-	-		7,200.00
Driving Bonus	900.00	-		2,400.00
Leave Allowance	539,416.00	73,001.00		82,907.00
TOTAL PERSONNEL	4,628,764.00	19,293,700.00	32%	13,050,131.00

OPERATIONS

Administration

Travelling & Subsistence	1,431,333.00	412,500.00		2,467,335.00
Training, Courses & Exams	296,032.00	20,000.00		492,360.00
Miscellaneous Expenses	12,487.00	-		-
Postage and telephone	144,251.75	-		-
Lasdap allowance	114,600.00	-		-
Insurance Policy	82,363.00	-		-
Type 3 Deposit Refund	-	10,000.00		62,146.00
Rent	5,000.00	-		-

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
TREASURER'S DEPARTMENT

A-To provide financial advice to the councilors, the town clerk and other service officers for the efficient operation of the council. B-To establish and operate sound financial systems for the council. C-To ensure financial transactions are properly recorded and internal control are adhered to. D-To collect all revenues properly due to the council. E-To prepare up to date accounts and other financial management reports as required by the law.				
SUBJECTIVE HEAD	2004-2005 ACTUAL KES	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL KES
Total Administration	2,086,066.75	442,500.00	-583%	3,021,841.00
Supplies & Services				
Office Supplies & Printing (Stationery, Forms, etc)	1,043,404.00	300,000.00		1,025,919.00
Audit and Accountancy	184,000.00	300,000.00		234,000.00
Supplies & Materials (Cleaning Materials, etc)	-	55,000.00		19,552.00
Newspaper and magazine	-	20,000.00		-
Office Equipment	38,500.00	-		-
Clothing & Uniforms	58,100.00	45,000.00		-
VAT	79,488.00	-		-
Hire of projector	21,000.00	-		-
Curry grading	525,000.00	-		-
Hiring of chairs	2,000.00	-		-
Equipment and Tools	2,300.00	55,000.00		-
Bank Charges	48,133.60	118,000.00		61,361.00
Total Supplies & Services	2,001,925.60	893,000.00	-88%	1,680,212.15
Transport & Plant Related				
Passanger Vehicles Rental	-	30,000.00		8,000.00
insurance Kul 964, KRQ609& KAB 057	-	51,580.00		1,679,459.00
Heavy Duty Vehicles Rental	-	-		-
stand by GENERATOR insurance	-	40,000.00		27,600.00
Fuel, Oils & Tyres	1,702,163.00	780,000.00		1,664,106.00
Total Transport & Plant	1,702,163.00	901,580.00	0%	3,379,165.00
TOTAL OPERATIONS	5,790,155.35	2,237,080.00	-261%	8,081,218.15
REPAIRS, ALTERATIONS & MAINTENANCE - RECURRENT EXP.				
Office equipment maitence & repair	-	150,000.00		119,488.00
Repairs & Maintenance of Vehicles	532,155.00	480,000.00		1,283,072.00
Repair & maintenance generator	5,950.00	10,000.00		88,767.00
Computer Equipment Maintenance & Repairs	167,050.00	-		194,000.00
TOTAL RAM	705,155.00	490,000.00	-220%	1,565,859.00
TOTAL EXPENDITURE	11,124,074.35	22,020,780.00	-3%	22,697,208.15
NET SURPLUS/(DEFICIT)	66,004,852.65	32,349,778.00	188%	93,171,696.70

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
TOWN CLERK'S DEPARTMENT

A-To provide advice to elected councilor's in the policy management of the council. B-To provide leadership to the paid staff of the council, ensuring smooth operations, effective personnel administration and legality of actions.			
SUBJECTIVE HEAD	2004_2005 ACTUALS	2005-2006 APPROVED KES	BUDGET VARIANCE % 2005_2006 ACTUALS
SERVICE INCOME			
Plot Transfer Fee	2,022,000.00	200,000.00	2,614,500.00
TOTAL INCOME	2,022,000.00	200,000.00	1207% 2,614,500.00
EXPENDITURE			
PERSONNEL			
Staff Salaries & Wages	2,632,380.00	2,850,120.00	2,835,710.00
NSSF	58,800.00	57,600.00	59,800.00
Heavy Work Bonus	900.00	-	900.00
Dirty Work Bonus	1,800.00	-	1,800.00
Heavy & Dirty Work Bonus	-	3,900.00	-
Driving Bonus	1,200.00	-	1,200.00
LA Provident Fund	406,590.00	410,085.00	489,209.00
House Allowance	1,257,000.00	1,296,000.00	1,291,500.00
Leave Allowance	288,710.00	19,150.00	44,701.00
Night allowance	62,250.00	-	-
Casual Wages	51,300.00	-	54,327.00
Super Fund	118,644.00	154,071.00	70,766.00
TOTAL PERSONNEL	4,879,574.00	4,790,926.00	-1% 4,849,913.00
OPERATIONS			
Administration			
Travelling & Subsistence	497,403.95	240,000.00	2,262,661.00
Training, Courses & Exams	10,732.00	-	-
Postage & Telephone	645,525.00	80,000.00	818,789.00
communication and telephone	-	250,000.00	-
Subscriptions to Newspapers and Magazines	12,180.00	-	-
Subscriptions to ALGAK, ALGE, EULA, & IULA	-	30,000.00	103,700.00
LASDAP ,LADP. / Proposal Preparations	-	200,000.00	132,116.00
Disaster management fund	-	400,000.00	77,700.00
ASK Contributions	18,000.00	25,000.00	-
National day celebration	22,500.00	-	-
Staff's Collective Insurance	1,449,756.00	-	-
Burial expenses	27,000.00	100,000.00	-
kimska membersip fee	-	10,000.00	25,800.00
kimska uniforms	-	50,000.00	20,000.00
kimska Transport	-	200,000.00	100,000.00
kimska Travel Food Allowance	-	200,000.00	320,300.00
Documentary sporsorship	120,000.00	-	-
Legal Fees	290,300.00	700,000.00	433,570.00
Overseas Senior Staff Travel and Subsistence	-	700,000.00	114,240.00
Total Administration	3,093,396.95	3,185,000.00	-38% 4,408,876.00
Supplies & Services			
Money Insurance Policy	36,405.00	225,000.00	1,022,747.00
Burglary Insurance Policy	-	15,000.00	10,089.00
public liability Insurance policy	-	20,000.00	204,312.00
valuation fees	-	3,000.00	29,500.00
Group personal insurance policy	-	-	292,582.00
staff medical expenses	-	500,000.00	4,990.00
Computer programming and system support	-	50,000.00	2,450.00
cash in transit insurance policy	-	50,000.00	312,202.00
Documentary production	-	-	270,000.00
Fide guaratee Insurance policy	-	15,000.00	15,033.00
Advertisement and Publicity	707,281.00	170,000.00	2,423,802.00
Supplies & Materials (Cleaning Materials, etc)	-	60,000.00	307,148.00
Newspaper s and magazine	-	10,000.00	40,145.00
Office Supplies & Printing (Stationery, Forms, etc)	300,827.00	305,000.00	909,348.00
Office Equipment	-	80,000.00	86,374.00
Computer Equipment	-	120,000.00	142,503.00
Books and Publications	-	25,000.00	31,135.00
Sanitary bins	16,000.00	-	-

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
TOWN CLERK'S DEPARTMENT

A-To provide advice to elected councilor's in the policy management of the council. B-To provide leadership to the paid staff of the council, ensuring smooth operations, effective personnel administration and legality of actions.				
SUBJECTIVE HEAD	2004_2005 ACTUALS	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005_2006 ACTUALS
VAT	230,891.40	-		-
Hiring of chairs	21,900.00	-		-
Clothing & Uniforms	120,521.00	65,000.00		255,840.00
Office Furniture & Fittings	70,890.00	-		-
Total Supplies & Services	1,504,715.40	1,763,000.00	-261%	6,360,200.00
Premises Related				
comprehensive policy Buildings & Structures Insur	-	90,000.00		257,726.00
premises Rent	-	35,000.00		54,000.00
Electricity	56,500.00	-		-
Electricity	180,060.10	200,000.00		358,730.00
Total Premises Related	236,560.10	325,000.00	-106%	670,456.00
Transport & Plant Related				
Passanger Vehicle Rental	47,700.00	55,000.00		65,000.00
Petrol, Oils & Tyres	451,463.00	160,000.00		382,139.00
Car track system	10,003.00	-		-
Motor Vehicle Insurance & licence	71,178.00	109,620.00		-
Total Transport & Plant	580,344.00	324,620.00	-38%	447,139.00
TOTAL OPERATIONS	5,415,016.45	5,597,620.00	-112%	11,886,671.00
REPAIRS, ALTERATIONS & MAINTENANCE - RECURRENT EXP.				
Repairs & Maintenance of Buildings	568,573.00	-		1,223,501.00
furniture repairs	-	-		5,000.00
Ground maitence & repair	-	25,000.00		208,020.00
Existing Buildings & Structures Expansions	-	60,000.00		-
Plant & Equipment Maintenance & Repair	-	30,000.00		9,300.00
Motor Vehicle Maintenance & Repair	142,523.00	50,000.00		150,269.00
Computer Repairs	49,650.00	20,000.00		231,500.00
Office Equipment Maintenance & Repairs	10,000.00	-		-
Other Maintenance Expenses	29,433.00	-		-
TOTAL RAM	800,179.00	185,000.00	-888%	1,827,590.00
TOTAL EXPENDITURE	11,094,769.45	10,573,546.00	-76%	18,564,174.00
NET SURPLUS/(DEFICIT)	(9,072,769.45)	(10,373,546.00)	-54%	(15,949,674.00)

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
CIVIC DEPARTMENT

To facilitate the representation of the public's view to ensure that policies of the council are in accordance with the aspirations of the public.				
SUBJECTIVE HEAD	2004-2005 ACTUAL	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL
SERVICE INCOME				
TOTAL INCOME			0%	
EXPENDITURE				
PERSONNEL				
Mayor's Allowance	380,000.00	380,000.00		450,000.00
Councillors Allowance	1,716,000.00	1,716,000.00		2,370,000.00
Public Officer Allowances	216,000.00	216,000.00		306,000.00
TOTAL PERSONNEL	2,292,000.00	2,292,000.00	-36%	3,126,000.00
OPERATIONS				
Administration				
Mayor's Entertainment	8,500.00	70,000.00		54,820.00
Councillors Collective Insurance Cost	-	45,000.00		116,600.00
Councillors Travelling & Subs. Allowance	816,102.00	500,000.00		473,860.00
Councillors Training & Seminars	42,998.00	100,000.00		-
Councillors Tours	-	1,000,000.00		1,403,000.00
Civic Regalia (Maze, Chamber Furniture, etc)	-	150,000.00		7,500.00
Photographs	4,450.00	-		-
Health care services	-	-		263,200.00
pass ports	-	-		20,400.00
Total Administration	872,050.00	1,865,000.00	-25%	2,339,400.00
Supplies & Services				
video coverage	-	-		15,000.00
Cleaning material	5,000.00	-		-
Newspaper and Magazine	-	30,000.00		2,065.00
Office supplies	-	10,000.00		-
Total Supplies & Services	5,000.00	40,000.00		17,065.00
Premises Related				
Electricity	-	-		-
Total Premises Related				
Transport & Plant Related				
Passanger Vehicle Rental	-	-		-
Petrol, Oils & Tyres KAB 043Q & KAR 594L	310,990.00	350,000.00		957,337.00
Motor Vehicle Insurance & licence	5,259.00	362,900.00		154,517.00
Other Vehicle Operating Expenses	-	-		-
Total Transport & Plant	316,249.00	712,900.00		1,111,854.00
TOTAL OPERATIONS	877,050.00	1,905,000.00	-24%	2,356,465.00
REPAIRS, ALTERATIONS & MAINTENANCE - RECURRENT EXP.				
	66,682.00	70,000.00		227,290.00
TOTAL RAM	66,682.00	70,000.00	0%	227,290.00
TOTAL EXPENDITURE	3,169,050.00	4,197,000.00	-31%	5,482,465.00
NET SURPLUS/(DEFICIT)	(3,169,050.00)	(4,197,000.00)	-31%	(5,482,465.00)

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
MARKETS DEPARTMENT

A- To provide market sites for local traders to undertake their business. B- To generate revenues for the councils.				
SUBJECTIVE HEAD	2004-2005 ACTUAL	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL
SERVICE INCOME				
Market Fee	4,477,858.00	2,175,000.00		3,987,464.00
Market /trade centres & vehicle parking fee	-	-		3,360.00
Markets Plot/Stall Rent	447,013.00	-		69,100.00
Produce inspection	-	-		1,000.00
TOTAL INCOME	4,924,871.00	2,175,000.00	87%	4,060,924.00
EXPENDITURE				
PERSONNEL				
Staff Salaries & Wages	2,858,630.00	1,786,200.00		-
NSSF	47,800.00	28,800.00		-
Heavy Work Bonus	7,200.00	-		-
Dirty Work Bonus	12,450.00	-		-
Heavy & Dirty Work Bonus	-	10,500.00		-
Provident Fund	260,480.00	155,824.00		-
House Allowance	1,203,500.00	756,000.00		-
Leave Allowance	-	53,587.00		13,897.00
Driving Bonus	2,400.00	1,800.00		-
Casual Wages	-	250,000.00		26,550.00
Super Fund	304,440.00	194,706.00		-
Other Personnel Expenses	-	-		-
TOTAL PERSONNEL	4,696,900.00	3,237,417.00	99%	40,447.00
OPERATION				
Administration				
Travelling and Subsistence	-	212,500.00		13,800.00
Total Administration	-	212,500.00	0%	13,800.00
Supplies & Services				
Clothing & Uniforms	-	98,200.00		-
Supplies & Materials (Cleaning Materials, etc)	-	-		-
Total Supplies & Services	-	98,200.00	100%	-
Transport & Plant Related				
Passanger Vehicles Rental	-	-		-
Total Transport & Plant	-	-	0%	-
Premises Related				
Electricity	-	-		-
Total Premises Related	-	-	0%	-
TOTAL OPERATIONS	-	310,700.00	96%	13,800.00
REPAIRS, ALTERATIONS & MAINTENANCE - RECURRENT EXP.	-	-	0%	-
TOTAL RAM	-	-	0%	-
TOTAL EXPENDITURE	4,696,900.00	3,548,117.00	98%	54,247.00
NET SURPLUS/(DEFICIT)	227,971.00	(1,373,117.00)	392%	4,006,677.00

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
SOCIAL SERVICES HOUSING DEPARTMENT

SUBJECTIVE HEAD	2004-2005 ACTUAL KES	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL KES
SERVICE INCOME				
House Rent	1,416,365.00	1,120,000.00		1,050,124.00
TOTAL INCOME	1,416,365.00	1,120,000.00	0%	1,050,124.00
EXPENDITURE				
PERSONNEL				
Staff Salaries & Wages	222,240.00	229,080.00		2,075,955.00
NSSF	4,800.00	4,800.00		33,600.00
Provident Fund	41,268.00	42,162.00		278,473.00
Bonus Dirty Work	-	-		4,500.00
House Allowance	84,000.00	84,000.00		828,000.00
super fund	-	-		252,496.00
Leave Allowance	60,359.00	6,872.00		3,825.00
Heavy & Dirty Work Bonus	900.00	900.00		
TOTAL PERSONNEL	413,567.00	367,814.00		3,476,849.00
OPERATIONS				
Administration				
Travelling & Subsistence	61,500.00	15,000.00		50,500.00
Mayors christmas tree	88,940.00	70,000.00		101,770.00
Destitutes Assistance Bursary	-	100,000.00		
Orhans Assistance bursary	-	100,000.00		
Word Sports Activities giant	-	50,000.00		
street Children Assistance Bursary	-	25,000.00		
HIV -AIDS ASSISTANCE	-	50,000.00		
Community Development Programmes Grant	222,880.00	800,000.00		195,472.00
Schools Bursary	952,700.00	600,000.00		23,600.00
Total Administration	1,326,020.00	1,810,000.00	79%	371,342.00
Supplies & Services				
Equipment and Tools	-	65,000.00		-
Office Supplies & Printing (Stationery, Forms, etc)	23,865.00	-		-
supplies and materials	132,505.00	30,000.00		46,279.00
Equipment & tools	44,620.00	-		-
Total Supplies & Services	200,990.00	95,000.00		46,279.00
TOTAL OPERATIONS	1,527,010.00	1,905,000.00		417,621.00
REPAIRS, ALTERATIONS & MAINTENANCE - RECURRENT EXP.				
Motor vehicle repairs	-	-		-
Sewer Repairs & Maintenance	-	-		-
TOTAL RAM	-	-	0%	-
TOTAL EXPENDITURE	1,940,577.00	2,272,814.00	-71%	3,894,470.00
NET SURPLUS/(DEFICIT)	(524,212.00)	(1,152,814.00)	-147%	(2,844,346.00)

MAVOKO MUNICIPAL COUNCIL
 FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
 EDUCATION DEPARTMENT

SUBJECTIVE HEAD	2004-2005 ACTUAL KES	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL KES
SERVICE INCOME				
Nursery School Fees	307,200.00	193,500.00		277,500.00
TOTAL INCOME	307,200.00	193,500.00	43%	277,500.00
EXPENDITURE				
PERSONNEL				
Staff Salaries & Wages	1,978,540.00	1,675,560.00		-
NSSF	32,800.00	26,400.00		-
Dirty Work Bonus	4,125.00	2,700.00		-
Provident Fund	266,065.00	216,942.00		-
House Allowance	820,000.00	672,000.00		-
Leave Allowance	30,227.00	50,271.00		46,272.00
Casual Wages	-	-		-
Super Fund	121,536.00	108,792.00		-
TOTAL PERSONNEL	3,253,293.00	2,752,665.00	98%	46,272.00
OPERATIONS				
Administration				
Travelling & Subsistence	-	17,500.00		7,000.00
Total Administration	-	17,500.00	0%	7,000.00
Supplies & Services				
Supplies & Materials (Cleaning Materials, etc)	-	31,500.00		8,770.00
Office supplies & printing (stationary)	-	45,500.00		13,944.00
Equipment and Tools	-	80,500.00		4,970.00
Clothing & Uniforms	-	20,400.00		-
Total Supplies & Services	-	177,900.00	84%	27,684.00
Premises Related				
Electricity	-	-		-
Total Premises Related	-	-	0%	-
TOTAL OPERATIONS	-	195,400.00	82%	34,684.00
REPAIRS, ALTERATIONS & MAINTENANCE - RECURRENT EXP.				
office equipment maintenance Repair	-	70,000.00		-
TOTAL RAM	-	70,000.00	-	-
TOTAL EXPENDITURE	3,253,293.00	3,018,065.00	97%	80,956.00
NET SURPLUS/(DEFICIT)	(2,946,093.00)	(2,824,565.00)	107%	196,544.00

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
URBAN PLANNING AND ENGINEERING DEPARTMENT

SUBJECTIVE HEAD	2004-2005 ACTUAL KES	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL KES
SERVICE INCOME				
Beacon Search Pointing Fees	73,500.00	8,000.00		69,000.00
Buildings Inspection Fees	1,042,000.00	250,000.00		1,309,500.00
Refuse collection fee	175,717.00	-		17,950.00
survey fees	-	-		345,000.00
Buildings plan preparation fee	-	55,000.00		-
Right-of-Way Fee	-	-		82,000.00
Signboards and Advertisement Fees	292,001.00	210,000.00		1,323,171.00
Approval of Building Plans	5,319,800.00	3,500,000.00		7,838,367.00
TOTAL INCOME	6,903,018.00	4,023,000.00	173%	10,984,988.00
EXPENDITURE				
PERSONNEL				
Staff Salaries & Wages	1,623,130.00	1,838,340.00		1,669,900.00
NSSF	30,400.00	36,000.00		30,400.00
Provident Fund	236,355.00	270,342.00		242,256.00
House Allowance	655,500.00	732,000.00		660,000.00
Leave Allowance	291,132.00	54,115.00		56,022.00
Dirty Work Bonus	7,200.00	-		7,200.00
Heavy Work Bonus	1,800.00	-		1,800.00
Heavy & Dirty Work Bonus	3,600.00	17,100.00		3,600.00
Casual Wages	2,218,628.00	2,000,000.00		2,417,379.00
Super Fund	76,947.00	70,064.00		78,756.00
TOTAL PERSONNEL	5,144,692.00	5,017,961.00	-3%	5,167,313.00
OPERATIONS				
Administration				
Travelling & Subsistence	243,238.00	50,000.00		737,399.00
sustainable neighbourhood	-	-		45,000.00
Other Operating Expenses	-	-		-
Total Administration	243,238.00	50,000.00	0%	782,399.00
Supplies & Services				
Equipment, Tools & Materials	7,250.00	60,000.00		200,790.00
Office Supplies & Printing (Stationery, Forms, etc)	11,250.00	45,000.00		127,940.00
project paper	-	-		63,000.00
master plan	-	-		548,147.00
Topographical Survey	-	-		50,000.00
strategic plan	-	-		1,280,500.00
valuation ROLL	-	-		2,180,458.00
Newspaper & Magazine	-	16,800.00		-
Insecticides	-	-		15,050.00
Vat	2,665,104.95	-		202,000.00
Consultancy	10,000.00	-		-
Charges for Basic Services	-	-		-
Supplies & Materials (Cleaning Materials, etc)	49,440.00	70,000.00		102,921.00
Clothing & Uniforms	11,900.00	40,000.00		93,490.00
Total Supplies & Services	2,754,944.95	231,800.00	-1998%	4,864,296.00
Premises Related				
Insurance of Housing Scheme	-	-		-
Electricity & Water	-	-		-
Total Premises Related	-	-	0%	-
Transport Related				
Heavy Vehicle hire (lorries Tractors)	-	60,000.00		-
Total Transport Related	-	60,000.00	0%	-
TOTAL OPERATIONS	2,998,182.95	341,800.00	-1552%	5,646,695.00
REPAIRS, ALTERATIONS & MAINTENANCE - RECURRENT EXP.				
Roads Maintenance & Repairs	-	-		-
TOTAL RAM	-	-	0%	-
TOTAL EXPENDITURE	8,142,874.95	5,359,761.00	-102%	10,814,008.00
NET SURPLUS/(DEFICIT)	(1,239,856.95)	(1,336,761.00)	113%	170,980.00

MAVOKO MUNICIPAL COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
PUBLIC HEALTH & SANITATION DEPARTMENT

SUBJECTIVE HEAD	2004-2005 ACTUAL KES	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL KES
SERVICE INCOME				
Metered Sales (Water Consumption Charges)	13,193,966.00	9,500,000.00		12,053,447.00
Water Connection Deposit	1,652,534.00	1,300,000.00		1,364,200.00
Industrial Water Connection Charge	237,880.00	160,000.00		153,226.00
Meter Rent	78,853.00	60,000.00		48,260.00
Meter cleaning services	-	5,000.00		-
Meter Sales	1,311,370.00	700,000.00		994,585.00
Water Reconnection Fees	199,200.00	145,000.00		121,600.00
Sale of Water (Kiosk Sales)	2,160,546.00	1,200,000.00		1,420,306.00
Water Meter Connection Separation Charges	-	7,000.00		-
Meter deposit	-	-		-
Sewer User Charges	1,297,411.00	1,000,000.00		629,822.00
Sewer Connection Charges	-	-		-
Exhauster Charges	27,400.00	-		-
Sewer Connection Deposits	236,100.00	50,000.00		280,075.00
Other Sewerage Charges	-	-		-
Penalties on Illegal Sewerage Connections	66,565.00	30,000.00		14,350.00
Other Metered Consumer Charges	-	-		-
Other Revenue from Conservancy Administration	-	-		-
connection separation charges	5,000.00	-		-
Slaughter House Fees	493,600.00	250,000.00		-
Hides and Skin Cess	-	16,000.00		-
Horticultural Fees	-	-		-
Conservancy (Refuse Collection) Fees	-	135,000.00		57,000.00
TOTAL INCOME	20,960,425.00	14,558,000.00	18%	17,136,871.00
EXPENDITURE				
PERSONNEL				
Staff Salaries & Wages	4,506,260.00	5,590,140.00		4,454,500.00
NSSF	126,400.00	135,600.00		121,600.00
Provident Fund	670,413.00	736,446.00		661,262.00
House Allowance	2,153,500.00	2,505,000.00		2,071,500.00
Leave Allowance	2,184,751.00	167,241.00		156,295.00
Casual Wages	1,426,800.00	2,055,000.00		1,664,326.00
Heavy Work Bonus	9,675.00	-		9,225.00
Dirty Work Bonus	37,650.00	-		36,450.00
Heavy & Dirty Work Bonus	4,800.00	62,850.00		5,250.00
Cycle Allowance	2,850.00	1,800.00		3,600.00
Driving Bonus	1,200.00	-		1,200.00
Super Fund	210,694.00	342,225.00		204,540.00
Training and exams	-	-		6,200.00
TOTAL PERSONNEL	11,334,993.00	11,596,302.00	19%	9,395,948.00
OPERATIONS				
Administration				
Travelling & Subsistence	97,675.00	137,000.00		137,877.00
Telephone & postage	-	1,000.00		-
	20,000.00	-		-
Borehole inspection	20,000.00	-		-
medical charges	10,080.00	-		-
Donation	28,705.00	-		-
Hire of exhauster	2,400.00	-		-
Training, Courses & Exams	-	232,000.00		9,606.00
slaughter house fees	493,600.00	-		-
Cost of analysing water	6,000.00	-		-
Hydro survey	40,000.00	-		-
sewer excavation	1,604,150.00	-		-
Total Administration	2,322,610.00	370,000.00	60%	147,483.00

MAVOKO MUNICIPAL COUNCIL
 FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
 PUBLIC HEALTH & SANITATION DEPARTMENT

SUBJECTIVE HEAD	2004-2005 ACTUAL KES	2005-2006 APPROVED KES	BUDGET VARIANCE %	2005-2006 ACTUAL KES
Supplies & Services				
Office Supplies & Printing (Stationery, Forms, etc)	886,530.00	506,500.00		603,806.00
Fuel	335,800.00	-		-
Special Supplies (bulk water , insecticide , medic	-	3,500,000.00		-
Equipment, Tools & Utilities	1,200,808.00	1,163,000.00		383,637.00
VAT	438,812.00	-		-
Supplies & Materials (Cleaning Materials, etc)	2,153,782.00	770,000.00		595,946.00
Clothing & Uniforms	512,585.00	182,500.00		452,100.00
Total Supplies & Services	5,528,317.00	6,122,000.00	67%	2,035,489.00
Premises Related				
Electricity	49,000.00	-		-
Purchase of Water (EPZ & NWPC)	14,492,446.40	-		-
Total Premises Related	14,541,446.40	-	0%	-
Transport Related				
Fuel, Oils & Tyres	-	2,190,000.00		3,201,501.00
Insurance	914,535.00	362,250.00		388,984.00
Car track services	126,498.00	-		-
Total Transport Related	1,041,033.00	2,552,250.00	0%	3,590,485.00
TOTAL OPERATIONS	23,433,406.40	9,044,250.00	36%	5,773,457.00
REPAIRS, ALTERATIONS & MAINTENANCE - RECURRENT EXP.				
Water Repairs & Maintenance	735,880.00	-		-
Tractor & Motor Vehicles Maintenance & Repairs	252,738.00	875,000.00		1,200,640.00
Office machine	15,000.00	80,000.00		2,650.00
TOTAL RAM	1,003,618.00	955,000.00	-26%	1,203,290.00
TOTAL EXPENDITURE	35,772,017.40	21,595,552.00	24%	16,372,695.00
NET SURPLUS/(DEFICIT)	(14,811,592.40)	(7,037,552.00)	-111%	764,176.00

MAVOKO MUNICIPAL COUNCIL
 FINAL ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2006
 LATF REVENUE ACCOUNT

SUBJECTIVE HEAD	2004/2005 ACTUAL Kshs	2005/2006 APPROVED Kshs	2005/2006 ACTUAL Kshs
SERVICE INCOME			
LATF Service component	10,736,199	-	8,047,510
LATF Performance component	-	-	2,011,876
Intrest	-	-	76,500
TOTAL INCOME	10,736,199	-	10,059,386
BALANCE B/F			3,905,040
			13,964,426
EXPENDITURE			
PERSONNEL			
casuals	-	-	5,200
TOTAL PERSONNEL	-	-	5,200
OPERATIONS			
Administration			
Travelling & Subsistence	-	-	-
Total Administration	-	-	-
Supplies & Services			
Printing & Stationery	-	-	-
Tyes and tubes	-	-	-
Bank charges	7,890	-	12,775
Legal Fees	-	-	-
Total Supplies & Services	7,890	-	12,775
Transport & Plant Related			
Vehicle Operation Costs	13,440	-	-
Total Transport & Plant Related	13,440	-	-
Premises Related			
Water, Electricity & Conservancy	235,684	-	-
Total Premises Related	235,684	-	-
TOTAL OPERATIONS	257,014	-	12,775
REPAIRS, ALTERATIONS & MAINTENANCE			
Transport & Plant Related			
Repair & Maintenance of Motor Vehicles	-	-	-
Total Transport & Plant Related	-	-	-
Premises Related			
Repair & Maint. of Furniture & Equipment	-	-	-
Total Premises Related	-	-	-
TOTAL RAM	-	-	-

Nyamudura water tank & Makadara E.P.Z Road	-	1,000,000	133,595
social hall & makadara mkt rehabilitation	-	500,000	-
Nursery school	-	250,000	6,880
Health Centre	-	250,000	-
Water pipng to Ivovoan Primary school	-	650,114	180,025
distrilling of dam & Rehalitation of Borehole	-	800,000	1,824,267
Tarmacking of Road 39	-	500,000	53,280
Street Lighting station ward	-	250,000	-
KMC sewerline	-	-	1,244,099
construction of sewerline	-	500,000	37,470
Mlolongo market	-	300,000	158,951
open air market	-	-	1,624,000
water survey	-	-	50,000
Mlolongo Drainage	-	500,000	12,820
Storm water drainage	48,480	500,000	-
proposed Mavoko primary school Borehole	-	500,000	-
Extension of water pipe Line to Kmc /sofia	-	500,000	-
Construction of public Toilet	-	500,000	44,400
Mutwani dam	-	-	1,362,707
Water Dams Distilling	-	200,000	44,100
Rehabilitation of kyumbi MKT	-	1,000,000	434,000
Tapping of spring water (Kivae) kilili springs	-	650,000	-
Refuse spectcles	1,763,936	-	-
Installation of electricity	314,741	-	-
Purchase of motorbikes	724,138	-	-
Road grading & murraming Katani mulolongo	1,600,000	-	-
Massy furgoson tractor	2,099,750	-	-
Sewerline construction	-	-	53,280
Tree planting	614,720	-	-
pit latrine	-	-	36,000
Rehabilitation of social hall	-	-	12,820
Cleaning of EPZ	4,777,288	-	-
Rehabilitation of marketl	-	-	2,156,250
TOTAL CAPITAL PROJECTS	11,943,053	5,900,000	9,468,944
DEBT RESOLUTION PLAN			
Staff Salary Arrears	-	-	-
Consultancy fee	6,000	-	-
Vat	1,029,434	-	-
Provident Fund Dues	-	-	1,500,000
Super Fund Dues	-	-	-
TOTAL DEBT RESOLUTION PLAN	1,035,434	-	1,500,000
TOTAL EXPENDITURE	13,235,501	5,900,000	10,981,719
NET SURPLUS/(DEFICIT)	(2,499,302)	(5,900,000)	2,982,707

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MAVOKO MUNICIPAL COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR 2005/2006

1.0 a) Accounting Policies

The accounts have been prepared under the historical cost convention

b) Income

Income has been accounted for on a cash basis except water charges, plot rent and house rent which have been accrued because of certainty in line with prudence concept.

1.1) Accounting concepts

The following accounting concepts have been adopted:

a) Going concern concept

In most cases the accounting system will treat value in the assumption that the authority will continue to operate indefinitely. It is unlikely that a local authority may be wound up in the same way as a company. In event of a Local government re-organization, the going concern concept should be applied although the authority itself may cease to exist.

b) Accrual concept

Accrual concept can be defined as follows.

Revenue and costs are accrued i.e. that is recognized as they are earned or incurred (and not as money is received or paid) and recorded in the financial statement at the period to which they relate provided that where the accrual concept is inconsistent with the prudence concept the latter prevails.

c) Consistency

It is assumed that the accounting policies are consistent from one period to another.

d) Prudence concept

Uncertainties inevitably surround many transactions. This should be recognized by exercising prudence in preparing financial statements. Prudence does not however justify the creation of secret or hidden reserves. The prudence concept requires that revenues are not anticipated until realization can be assessed with certainty.

e) Substance over form and materiality

Transactions and other events should be accounted for and presented in accordance with their substance and financial reality and not merely with their legal form. Financial statements should disclose all items which are material enough to affect evaluation or decisions.

MAVOKO MUNICIPAL COUNCIL
 NOTES TO THE ACCOUNTS FOR THE YEAR 2005/2006
 1.2.0 FIXED ASSETS

a) Fixed assets have been recognized at their fair market value.

1.2.1 Fixed Assets Schedule

Fixed assets held and their current valuations/(cost) are:

	2006 Kshs
FIXED ASSETS	
(i) Land & Buildings	
-Office Block	1,650,000.00
-Social Hall	45,000.00
-Nursery School	40,000.00
-Slaughter House	30,000.00
	35,000.00
-Council Rental Houses	1,500,000.00
-Council Markets/Plots	700,000.00
Main gate/ small gate	58,100.00
Double sided signboard	109,730.00
Total	4,167,830.00
(ii) Motor Vehicles/Tractors/Trailers	
-Rand Rover-KRQ 609	233,800.00
-Lorry-KVN 882	172,250.00
-Pegeout-KAB 043Q	100,400.00
-Suzuki-KAB 057Q	125,000.00
- Tractor	167,100.00
-Tractor Trailer-ZB 8085	62,000.00
- Tipping trailer	350,000.00
- Tractor	1,430,400.00
-Isuzu Tipper	6,041,450.00
-Toyota Carbin	3,623,750.00
New RAV 4	3,405,000.00
Massy furgorson tractor	2,099,750.00
Motor bikes(6)	840,000.00
Total	18,650,900.00
(ii) Office Equip.,Tools,Materials,Furniture & Fittings	
-Ordinary Office Tables, 45@3,000.	135,000.00
-Water Tanks	825,000.00
-Computers, 5@140,000.00	700,000.00
-Ordinary Wooden Office Chairs	110,000.00
-Executive Office Chairs	70,000.00
-Wooden Shelves	50,000.00
-Steel Cabinets, 7@8,000.00	56,000.00
-Punching Machines, 4@300.00	1,200.00
-Staplers, 6@500.00	3,000.00
-Telephone Sets, 23@1,000.00	23,000.00
-Calculators, 3@15,000.00	45,000.00
-Duplicating Machine	10,000.00
-Electric Typing Machine, 1@15,00	15,000.00
-Manual Typing Machines, 2@5,00	10,000.00
-Telephone Exchange, 1@15,000.0	15,000.00
TOTAL	2,068,200.00
ADDITIONS	
-Lamp	2,691
-Desk top computer	155,400.00
-Computers	263,600.00
TOTAL	421,691.00



MAVOKO MUNICIPAL COUNCIL
 NOTES TO THE ACCOUNTS FOR THE YEAR 2005/2006
 ADDITIONS '04/05

HP computer & sever	1,279,840.00
Server cabinet	78,500.00
HP lazer jet	201,400.00
Computer e-mail & ant virus	32,400.00
computer net work installation	4,500.00
kettle \$ socket	9,800.00
	<u>1,606,440.00</u>
Total	4,096,331.00

ADDITIONS '2005/2006

3 Large Refuse bins	183,470.00
computer equipment	142,506.00
12.5 top lad Generator	380,000.00
Air condtioners	48,800.00
water dip & fridge	68,535.00
Electricity power separator	81,870.00
fire extinguisher	215,750.00
Hard tissue dispenser automatic hand dr	171,500.00
2 TV sets	50,000.00
Amplifier	150,000.00
change over installation (telephone)	189,000.00
waer dispenser RM 407	13,995.00
1 Chair & 3 desks	71,000.00
cost of computers	590,260.00
1 sony projector 2000 lumems	175,000.00
fire extinguisher	24,900.00
file cabinets	65,424.00
	<u>2,622,010.00</u>
TOTAL EQUIPMENT	6,718,341.00
Total Fixed Assets	29,537,071.00

**1.3.8 OTHER LONG TERM CAPITAL OUTLAY
 ADDITIONS**

Road Grading	6,224,220.00
Earth grading	812,000.00
Drilling of borehole	2,842,580.00
Excavating of sewer	52,800.00
Road Repairs	6,736,800.00
Heavy grading	672,800.00
Grading of quarry	552,000.00
	<u>17,893,200.00</u>

MAVOKO MUNICIPAL COUNCIL
 NOTES TO THE ACCOUNTS FOR THE YEAR 2005/2006

Sewerage Pipes	150,000.00
Roads	270,000.00
Stadium	200,000.00
Water Works 600001	3,000,000.00
Sewer Pumping Station	500,000.00
Water Pipes	1,000,000.00
	<u>5,120,000.00</u>

Addition 2004/2005	
Roads Rehabilitation	<u>15,137,337.00</u>
Road grading	<u>9,059,138.00</u>
Grading quarry	<u>525,000.00</u>
road tarmac	<u>2,959,585.00</u>
Refuse spectcles	<u>1,763,936.00</u>
	<u>29,444,996.00</u>
Total	<u>52,458,196.00</u>

addition 2005/2006

Road Grading kmc ,sofia/katani	2,612,823.00
road Grading	19,935,965.00
paved roads	3,286,505.00
Designing Garage stores	78,776.00
Dam rehabilitation portlands	251,500.00
crushen	75,310.00
sewer line	1,297,379.00
Mutwani Dam distilling	1,847,275.00
OPEN AIR MARKET	1,624,000.00
	<u>31,009,533.00</u>

Total	<u>83,467,729.00</u>
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MAVOKO MUNICIPAL COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR 2005/2006

1.4.0 DEBTORS & PREPAYMENTS	Opening	Due for the year	Received	Outstanding
Plot Rents	-	-	-	391,080.00
Property Rates, Land Rates, Area Rates	30,228,026.00	-	-	6,613,690.00
GoK Contribution in lieu of Rates (CILOF)	71,513,476.00	6,020,680.00	3,299,450.00	74,234,706.00
Rates Owed By Parastatals	18,727,186.00	-	-	8,477,504.00
water Owed By GOK	2,790,328.00	2,320,737.00	1,958,000.00	3,153,065.00
Water Owed By Others	20,864,492.00	22,450,000.00	17,081,871.00	26,232,621.00
House rent arrears	334,923.00	1,352,000.00	1,053,524.00	316,100.00
Advances to Staff and/or Councillors	1,242,000.00	-	-	283,607.00
single business permit	4,049,572.00	5,500,000.00	8,608,500.00	941,072.00
	<u>149,750,003.00</u>	<u>37,643,417.00</u>	<u>32,001,345.00</u>	<u>120,643,445.00</u>

1.5.0 CREDITORS & ACCRUALS

KRA Income Tax (PAYE)	-	-	-	99,000.00
Winmat Water design Building construct	-	-	-	-
LG Superannuation Fund	-	-	-	-
L.A Provident Fund	12,377,999.00	-	-	10,830,632.00
INSSF	-	340,000.00	340,000.00	-
NHIF	-	327,440.00	327,440.00	-
LG Superannuation Fund	-	999,338.00	999,338.00	-
KLGWU	-	209,250.00	209,250.00	-
WATER	16,487,216.55	-	-	16,487,216.55
MAMUCO SACCO	-	7,671,351.00	7,671,351.00	-
MALGO SACCO	-	33,735.00	33,735.00	-
AUDIT FEES	-	-	-	300,000.00
Total Creditors & Accruals	<u>28,865,215.55</u>	<u>9,589,914.00</u>	<u>9,589,914.00</u>	<u>27,716,848.55</u>

1.6.0 Funds Balances, Reserves and Provisions

1.6.1 Authority Equity

This represents the fixed asset holding, investments and net current assets net off General Fund at the time of restructuring the balance sheet.

1.6.2 Fund Balances

The Municipal Council of Mavoko maintains no distinct reserves and any relevant expenditure falls directly on the general fund.

1.7.0 Currency Denomination

Kenya Shilling is the current accounting unit used by Central Government.

1.8.0 The expenditures are exclusive of all amount of money spent on debt resolution and capital projects

1.8.0. The ksh 3,000,000 indicated as Isuzu tropper was the down payment for Isuzu Tipper which the balance was cleared during this financial year 2004/2005. the amount outstanding was ksh 3,041,450 which was correctly indicated as the cost of the isuzu tipper. the total cost of the isuzu tipper was ksh 6,041,450

1.9	ITEM	AMOUNT
1)	CASH OFFICE	634,637
2)	Imprest Office	100,000
3)	Imprest	30,302
	TOTAL	<u>764,939.00</u>