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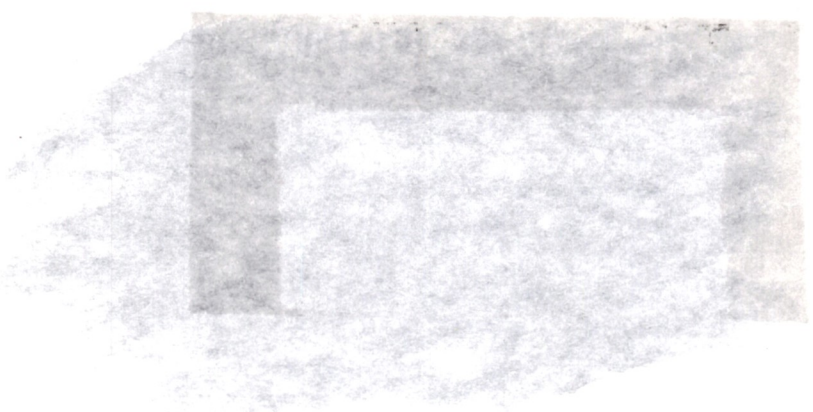
LOCAL AUTHORITIES TRANSFER FUND (LATF)

ANNUAL REPORT

FY 2002 – 2003

LOCAL AUTHORITIES TRANSFER FUND
(LATF)



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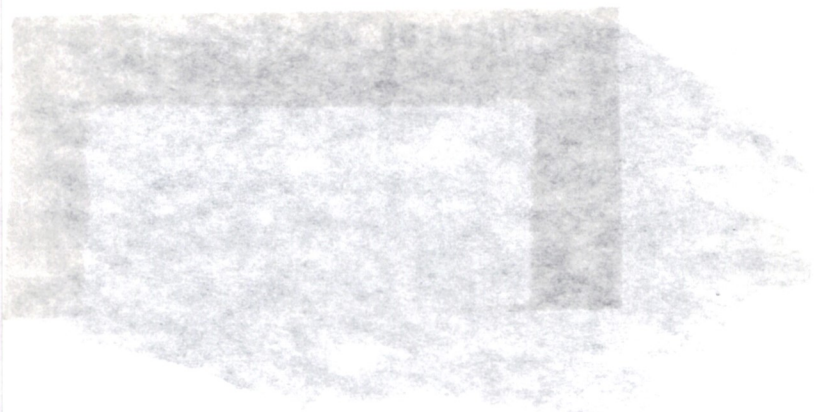

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Executive Summary

The Local Authorities Transfer Fund (LATF) was established through an Act of Parliament in 1998 to provide resources and incentives to enable local authorities to "supplement the financing of the services and facilities they are required to provide under the Local Government Act." (LATF Act Article 4).

As stated in LATF Regulation 11(2), the LATF disbursements are made directly to authorities to be utilised by the authorities to improve service delivery to the public, to improve financial management and accountability and to eliminate all outstanding debts within five years of the Act coming into operation.

The LATF was initially capitalized with 2 percent of the national income tax during its first year of operation (FY 1999-2000) but has since been receiving 5 percent of the national income tax as stipulated by the LATF Act. The Fund distributed Ksh 1 billion in FY 1999-2000, Ksh 2.3 billion in FY 2000-2001, Ksh 3 billion in FY 2001-2002 and KSh 3 billion in FY 2002-2003 to all 174 LA(s) based on a simple and objective formula.

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

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

The LATF is structured as a "block grant" (unconditional grant) to provide LA(s) with supplementary funds—which are combined with own-source revenues—to meet the LATF objectives. Local Authorities are given the discretion to allocate the LATF funds—and their own source revenues—through the annual budgetary process as stipulated in the Local Government Act (Cap 265) and related financial regulations. LATF monies and all other local own-source revenues are subject to all general budget and financial management conditions. Local authorities are accountable for the execution of their budgets, including the use of the LATF monies, subject to the guidelines under the Local Government Act.

The LATF allocation criteria are designed to ensure that funds are allocated in a predictable, transparent and fair manner. LATF funds in FY 2002-2003 were allocated based on the following published formula:

- A basic minimum lump sum of Ksh 1.5 million to all local authorities (8.7%)
- Sixty percent allocated on the relative population of each local authority[1] (60%)
- The remaining allocated on relative urban population (30.73%).

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

To receive LATF funds, all LAs are required to submit budget estimates outlining how the LATF funds, in combination with the local own source revenues, are to be used. There were three general stipulations for FY 2002-2003. The local budget must have allocated the equivalent of at least 50% of the LATF service delivery amount for capital projects (including maintenance of capital), and must not allocate more than 60% of the total budget on personnel (which includes consultants). In addition, LA(s) are required to pay all statutory charges within the year in which they are due.

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

(1) **statement of receipts, payments, and balances** for FY 2001-2002,
(2) **statement of debtors and creditors** for FY 2001-2002 with an explanation of progress on meeting the debt reduction plan,
(3) **Abstract of Accounts** for FY 2000-2001 to be submitted to the Controller and Auditor General ready for audit,
(4) **Revenue Enhancement Plan** outlining how the LA was going to increase its revenue mobilization during FY 2003-2004 and
(5) **Local Authorities Service Delivery Action Plan (LASDAP)** documenting that the LA conducted a participatory planning process and identified a 3-year rolling programme of projects and activities linked to the budget of FY 2003-2004.

The LATF was also structured to have a transitional account for a period of two years beginning in FY 2000-2001. This transitional amount was established to compensate LAs for the loss of the Local Authority Services Charge (LASC) that was phased out over a two-year period beginning in January 2000. The transitional account was extended to cover the period from FY 2002-2003.

The Fund observes strict deadlines for the submission of all required documentation. In the event of late submissions, the LA is penalized. In FY 2002-2003, 31 LA(s) submitted their documents late, resulting in a loss of Ksh 30.7 million, about 1.0 percent of total LATF allocation. Over half of the penalty (Ksh 16.3 million) was due to late submission of annual estimates by Kitui MC, Lamu CC, Nakuru MC, Rachuonyo CC, and Tana River CC. In accordance with the LATF Regulations, an individual report was sent to each LA and newspaper notices were published in the East African Standard and the Taifa Leo (on 19 September 2003) providing details of the LATF amounts and the various penalties for FY 2002-2003.

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

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

- **Local authorities successfully completed their second year through a participatory planning approach known as the Local Authority Service Delivery Action Plan (LASDAP).** Although the LASDAPs prepared by different LAs vary in quality, in general they represent a new direction in mobilizing citizen input in the local level planning process. The challenge will be to sustain this participatory approach, broaden and deepen the participation, and expand the role of the community into the design, implementation and monitoring of the local services and projects.

- **Local authorities are submitting planned and actual financial information on revenues and expenditures, including abstracts of accounts.** Some highlights suggest the following:

    - **Revenue estimates used in the budgets are substantially higher than the actual revenues collected.** These lead to deficit budgets in practice, forcing the postponement of planned services and projects, increasing salary arrears and other new debts and postponing implementation of the debt reduction plans. Recognizing the problem, the Ministry of Local Government from FY 2002-2004 is requiring LA(s) to submit budget with a revenue ceiling of actual revenues collected from previous years.

    - **Actual local revenues collected in FY 2002-2003 are higher than FY 2001-2002.** Property rates, the single business permit and cess revenues showed the highest annual increases. The increase in local own revenues is encouraging since it appears that the LATF monies are **not** discouraging LA(s) from improving own revenue collections. Continued improvement in own revenue collection is an essential prerequisite for strengthening the autonomy and accountability of LA(s).

    - **Local authorities spent about Ksh 0.8 billion on 1,584 capital projects in FY 2002-2003.** This was less than the previous FY, perhaps made necessary by the increase in the mandated salaries in August 2002. As the report indicates, roads accounted for 27%, vehicles for 11% and water for 9% of all capital expenditures. The recent introduction of the LASDAP process should assist all councils target their expenditures in a more responsive and accountable manner.

    - **Local authority debt, which continues to be a problem, increasing in FY 2002-2003 to over 27 billion.** Nairobi City, which has reported debts of over Ksh 20 billion, increased its debts by over Ksh 2 billion this fiscal year. The increase in local debts was largely due to the large salary increase announced in August 2002, made retroactive to January 2002 and to contractor debts. As the report indicates, many LA(s) are reducing their arrears, reporting that over Ksh 1 billion was paid in debt resolution during FY 2002-2003. Special provisions to deal with the larger LA(s) with structural debt problems will be needed.

- **Contributions in Lieu of Rates (CILOR) continues to be a major obstacle to improving local financial management and budgeting.** The central government owes about Ksh 400 million on an annual basis to meet their legal tax obligation to local authorities. LA(s) report that less than Ksh 200 million was received in FY 2002-2003, increasing the reported CILOR arrears owed by the central government to local authorities to an estimated Ksh 3.7 billion.

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

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

Message from the Chairman

The Local Authorities Transfer Fund (LATF) was established through LATF Act No 8/98 to enable local authorities to (1) improve service delivery, (2) improve financial management, and (3) reduce outstanding debts. Each year, the LATF receives five percent of the national income tax to be distributed to the all local authorities on an objective and transparent formula basis. In FY 2002-2003, the LATF distributed Ksh 3 billion in an objective, transparent and accountable manner.

As identified in the Poverty Reduction Strategy Paper (PRSP), the Local Authority Transfer Fund will strengthen the ability of local authorities to play a pivotal role in the fight against poverty. Local authorities are to combine these LATF monies with their own local revenues to implement those services and investments most needed at the local level in accordance with local budget priorities. Success will depend on the ability of the local authorities to effectively work with their communities to formulate, implement and monitor the local budget revenues and expenditures. Since FY 2001-2002, all councils are undertaking a participatory planning process to ensure that local community needs are more effectively identified, incorporated into the local annual budget, effectively implemented and transparently monitored.

LATF is in its 5th year of operation, having started disbursing monies in FY 1999-2000. As indicated in this Report, the LATF has enabled local authorities to identify and implement a number of small-scale service delivery and capital investment projects. In addition, LATF has generated a steady flow of financial information, on both planned and actual revenues and expenditures, which provide the basis for improving policy analysis, management and operations. Finally, LATF has provided a mechanism for ensuring that statutory debts do not further increase and for providing needed monies for reducing local debt.

On behalf of the LATF Advisory Committee, it continues to be our privilege to work closely with the Government on issues pertaining to the criteria, rules and procedures related to the disbursement and management of the LATF monies. It is our sincere hope that this LATF mechanism will continue to serve as an important catalyst to enable local authorities to finance the services and facilities they are required to provide under the Local Government Act in order to support the economic recovery of Kenya.

Julius Kibwage
Chairman
Advisory Committee
Local Authorities Transfer Fund

Message from the Officer Administering the Fund

The Government is implementing a series of reform initiatives through its Kenya Local Government Reform Programme to enable Local Authorities (LAs) to improve Local Authority services delivery, enhance governance and alleviate poverty. The ultimate objective is to develop more efficient, responsive and accountable Local Authorities.

The Local Authorities Transfer Fund (LATF) was developed as a mechanism to provide funds to Local Authorities to supplement the financing of the services and facilities which LA(s) are required to provide under the Local Government Act. The LATF is structured to provide both additional resources and strong incentives to LA(s) to improve local service delivery, financial management and accountability, and debt reduction.

The Local Authorities Transfer Fund Act was passed in 1998 and brought into effect in 1999. In FY 1999-2000, the Government distributed Ksh 1 billion to the 174 local authorities. In FY 2000-2001, the LATF distributed Ksh 2.3 billion while in FY 2001-2002 and in FY 2002-2003, the LATF distributed Ksh 3.0 billion. In each of these years, the LATF monies were allocated in an objective, transparent and accountable manner. Each year, these LATF funds have been combined with local own source revenues to enable Local Authorities to deliver improved local services such as water supply, markets, roads, and health facilities, improved financial management and revenue mobilization and reduced local authority debt.

In FY 2002-2003 LA(s) reported public expenditures of Ksh 12.2 billion, less than 5 percent of total public expenditures in Kenya. The Ksh 3 billion, which was disbursed through LATF, accounted for 24 percent of these expenditures. These important LATF resources are now supplementing existing local revenues to enable local authorities to meet the backlog in infrastructure and services and to provide proper operation and support maintenance of the existing infrastructure and services. In addition, the LATF through its performance conditionalities is providing incentives to improve financial management, revenue mobilization and service delivery.

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

The LATF is now in its fifth year of operation. As the Officer Administering the Fund, I look forward to continuing to ensure that the Fund is administered in a transparent and accountable manner and to ensure that local authorities improve on service delivery, financial management, and governance—all objectives consistent with the Economic Recovery Strategy for Wealth and Employment Creation (2003-2007).

Z.O. OGONGO, EBS
PERMANENT SECRETARY
MINISTRY OF LOCAL GOVERNMENT

LATF Advisory Committee Members

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

The Local Authorities Transfer Fund (LATF) Act (No. 8/98) established a central-local revenue transfer mechanism to facilitate the disbursement of funds to local authorities "to supplement the financing of the services and facilities they are required to provide under the Local Government Act." (LATF Act, Article 4).

LATF Regulation 11(2) stipulates that the LATF disbursements are to be made directly to authorities to be utilised by the authorities to improve service delivery to the public, to improve financial management and accountability and to eliminate all outstanding debts within five years of the Act coming into operation.

The Local Authorities Transfer Fund Act was passed in 1998 and brought into effect on 10 June 1999. In September 1999, the LATF Regulations (Legal Notice No. 142) were issued by the Minister for Finance covering the appointment of the LATF Advisory Committee members, the criteria for disbursement of funds, and the reporting and record keeping obligations.

The LATF is administered in accordance with provisions contained in the LATF Act and Regulations. The Fund is under the responsibility of the Minister for Finance and administered by the Permanent Secretary, Ministry of Local Government. As stipulated in the LATF Act, the Minister for Finance established an independent LATF Advisory Committee that is chaired by the private sector with representatives from the private sector, Ministry of Local Government and the Ministry of Finance. This Advisory Committee is responsible for advising the Government on issues related to the criteria, rules and procedures related to the disbursement and management of the LATF monies.

The LATF was initially capitalized with 2 percent of the national income tax during its first year of operation (FY 1999-2000) but has since been receiving 5 percent of the national income tax as stipulated by the LATF Act. The Fund distributed Ksh 1 billion in FY 1999-2000, Ksh 2.3 billion in FY 2000-2001, Ksh 3 billion in FY 2001-2002 and KSh 3 billion in FY 2002-2003 to all 174 LA(s) based on a simple and objective formula. In accordance with LATF Regulation 31, the LATF allocations each year were published in the newspaper to ensure transparency and public accountability.

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

The LATF is structured as a "block grant" (unconditional grant) to provide LA(s) with supplementary funds—which are combined with own-source revenues—to meet the LATF objectives. Local Authorities are given the discretion to allocate the LATF funds—and their own source revenues—through the annual budgetary process as stipulated in the Local Government Act (Cap 265) and related financial regulations. LATF monies and all other local own-source revenues are subject to all general budget and financial management conditions. Local authorities are accountable for the execution of their budgets, including the use of the LATF monies, subject to the guidelines under the Local Government Act.

The LATF is now in its 5th year of operation, successfully providing both additional resources and incentives to local authorities to improve their service delivery, participatory approach to governance, and financial management and accountability. The Fund has generated a steady flow of local level planning and financial information for policy analysis and monitoring purposes. Up to date abstracts of accounts are now available to the Controller and Auditor General for all local authorities. Debt reduction plans have been signed between LAs and their statutory creditors. Debts are now being repaid while debt control mechanisms for statutory creditors have been put in place through a system of "clearance letters." In addition, local authorities (LAs) are preparing annual revenue enhancement plans and are now consulting with their citizens through a participatory LASDAP process to identify local priorities which can be included in the council's annual budget.

2. LATF Structure and Allocation Criteria for FY 2002-2003:

2.1 Basic LATF Structure

The LATF is a mechanism to disburse 5% of the income tax monies to local authorities to supplement the financing of the services and facilities that they are required to provide under the Local Government Act. More specifically, the LATF monies are to enable Local Authorities to improve (1) local service delivery, (2) financial management and (3) debt resolution.

The LATF is structured to provide LA(s) with supplementary funds—which are combined with own-source revenues—to implement the expenditure priorities contained in the council budget—a budget passed by the full council and approved by the Minister for Local Government. These funds are a "block grant" available for general expenditures—**not** a categorical grant earmarked for any specific LA expenditures. Local Authorities are given the discretion to allocate the LATF funds—and their own source revenues—through the annual budgetary process as stipulated in the Local Government Act (Cap 265) and related financial regulations. Local Authorities are expected to produce one consolidated budget that includes both the LATF transfers, other central transfers such as the Road Maintenance Levy Fund, other external funding and local own source revenues. The use of LATF monies is subject to general budget and financial management conditions and not to specific project conditions. These conditions are discussed below.

As further explained below, these LATF funds are released to LA(s) based on the submission of a budget which meets certain conditions and based on the submission of required documents related to service delivery, financial management, and debt resolution. Once released, the LATF funds are to be used in accordance with the Local Government Act and relevant financial regulations. LA(s) are fully responsible and accountable for all revenue and expenditure decisions under their budgets.

2.2 LATF Distribution Criteria and Allocations for FY 2002-2003

The LATF allocation criteria are designed to ensure that funds are allocated in a predictable, transparent and fair manner. The allocation for FY 2002-2003 followed the LATF Regulations and included the following distribution criteria:

- A basic minimum lump sum of shillings one million and five hundred thousand (Ksh 1.5 million) was allocated to each local authority (8.7%)

- Sixty percent was allocated based on the relative population of each local authority[2] (60%)
- The remaining was allocated based on the relative urban population of each local authority (30.73%).

The amount allocated for each local authority is divided into two basic components for LATF administrative purposes: the service delivery component and the performance component[3]. In FY 2002-2003, the service delivery component was equal to 60% of the total allocation while the performance component was equal to 40%. The LATF monies are divided into two accounts to differentiate the "release conditions." As explained below, the service delivery account monies are released based on the submission of an annual budget, which meets certain minimum conditions, and confirmation that all statutory payments have been made on a current basis. The performance account monies are released based on the submission of key financial and planning documents. All LATF funds (irregardless of the account) are considered general funds to be used in accordance with the approaved local budget—not funds earmarked for a specific purpose.

To receive the LATF funds, all LAs are required to submit budget estimates explaining how the LATF funds, in combination with the local own source revenues, are to be used. There were three general stipulations for FY 2002-2003:[4]

- The local budget must have allocated the equivalent of at least 50% of the LATF service delivery amount for capital projects (including maintenance of capital), and
- The local budget must not allocate more than 60% of the total budget on personnel (which includes consultants).
- LA(s) are required to pay all statutory charges within the year in which they are due—beginning 1 July 2000.

Meeting these three budget conditions qualify the local authority to receive LATF funds. In FY 2002-2003, local authorities meeting these conditions alone were eligible to receive 60% of the allocated funds. The remaining 40% of the LATF funds was released when the LA met five additional conditionalities as outlined in the LATF regulations (Legal Notice. No. 57. dated 12th April, 2002 and Gazette Notice No. 2539, dated 19th April 2002).

There were five performance conditionalities for FY 2002-2003. All LAs were required to submit by 30 September 2002:

1. A **statement of receipts, payments, and balances** for FY 2001-2002 (using Form 3 contained in the Regulations)

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[2] The size of the population considered for purposes of LATF allocation for FY 2002-2003 was that reflected in the provisional results of the 1999 census, while the size of the urban population was based on the results of the 1989 census.

[3] The LATF is divided into two basic accounts—the service delivery and the performance accounts. However, for FY 2000-2001, FY 2001-2002 and FY 2002-2003 only, the LATF provides for a transitional account which is to ensure that all LA(s) are not adversely affected by the abolishment of the Local Authorities Services Charge (LASC). This transition account was phased out from FY 2003-2004.

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

2. A **statement of debtors and creditors** for FY 2001-2002 (using Form 4 contained in the Regulations) with an explanation of progress on meeting the previously signed debt reduction plan.

In addition, all LA(s) were required to submit by 31 December 2002:

3. An **Abstract of Accounts** for FY 2000-2001 to be submitted to the Controller and Auditor General ready for audit. Copies to be submitted to the Ministry of Local Government and the Ministry of Finance.

Lastly, all LA(s) were required to submit by 28th February 2003:

4. A **Revenue Enhancement Plan** outlining how the LA was going to increase its revenue mobilization during FY 2003-2004 (using the forms contained in MLG Circular 13/2000)

5. A **Local Authorities Service Delivery Action Plan (LASDAP)** documenting that the LA conducted a participatory planning process and identified a 3-year rolling programme of projects and activities—the first year to be incorporated into the FY 2003-2004 budget estimates (using the forms contained in MLG Circular 8/2002, 8th August 2002).

The LATF was also structured to have a transitional account for a period of two years beginning in FY 2000-2001. This transitional account, which was extended for FY 2002-2003, was established to compensate LAs for the loss of the Local Authority Services Charge (LASC) that was phased out over a two-year period beginning in January 2000. In FY 2002-2003, 19 LA(s) received a portion of the Ksh 184.1 million allocated for the transitional account.

Please see Annex 1 for the FY 2002-2003 allocations by local authority as contained in Gazette Notice 2539, dated 19 April 2002. These allocations were published in the East Daily Nation newspapers on 10 May 2002 in accordance with the LATF Regulation 31.

2.3 LATF Submission Penalties

In accordance with Legal Notice 57, dated 6th April 2001, LA(s), which submit their required documents after the stipulated deadline, incur a penalty. Submissions which are late by 1-30 days are eligible to receive only 85% of the LATF amounts related to the submission. Submissions which are late by 31-60 days are eligible to receive only 60% of the LATF amounts related to that submission. Submissions which are late by more than 60 days are not entitled to receive any of the LATF amounts related to that submission. Any funds not disbursed remain in the Fund and increase the total amount available to be disbursed in the subsequent year.

In FY 2002-2003, 31 LA(s) submitted their documents late, resulting in a loss of Ksh 30.7 million, about 1.0 percent of total LATF allocation. (See Table 1 for a summary of those penalized for late submissions.) It should be noted that 3 of the 31LA(s) penalized were also penalized in FY 2001-2002, while 2 of the 31 were penalized in FY 2000-2001, FY2001-2002, and 2002-2003

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

TABLE 1: LOCAL AUTHORITIES PENALIZED FOR LATE LATF SUBMISSIONS (FY 2002-2003)

No	Local Authority Name	LATF Allocation FY 2002/2003	Penalty Amt	No	Local Authority Name	LATF Allocation FY 2002/2003	Penalty Amt
1	Bondo CC	13,859,582	498,945	17	Mandera TC**	10,138,297	121;660
2	Bondo TC	3,622,672	130,416	18	Maragwa TC	8,382,103	268,227
3	Chepareria TC	2,763,453	44,215	19	Meru MC	28,197,132	169,183
4	Homa Bay MC	10,755,999	2,487,356	20	Migori CC	17,718,270	283,492
5	Iten-Tambach TC	3,260,230	19,561	21	Molo TC	9,662,863	599,097
6	Kandara TC	3,289,546	105,265	22	Nakuru MC	51,750,000	16,560,000
7	Kapsabet MC	6,754,405	216,141	23	Ol'Kalou TC	4,789,422	383,154
8	Kipkelion TC	3,460,172	20,761	24	Olkejuado CC	24,864,205	745,926
9	Kipsigis CC	20,045,265	601,358	25	Othaya TC	3,495,013	20,970
10	Kitale MC	19,141,840	1,531,347	26	Rachuonyo CC	15,008,352	1,350,752
11	Kitui MC	9,892,006	890,281	27	Siaya MC	7,199,020	43,194
12	Kwale TC	2,956,370	236,510	28	Sirisia TC	2,333,970	14,004
13	Lamu CC***	5,800,522	522,047	29	Tana River CC***	12,280,760	1,105,268
14	Limuru MC	6,742,364	69,370	30	Taveta TC	6,657,528	199,726
15	Lodwar MC	6,420,557	1,284,112	31	Trans Mara CC	11,632,737	69,796
16	Mandera CC	13,682,848	164,194		**TOTAL**	**346 557,503**	**30,756,327**

Source: LATF Database 2003.

Note: ** indicates those LA(s) which were also penalized in FY 2000-2001, FY 2001-2002 and *** indicates those LA(s) which were also penalized in FY 2000-2001, FY 2001-2002, and FY 2002-2003.

2.4 LATF FY 2002-2003 Financial Account Report

In accordance with Section 9 of LATF Act 8/98, a FY 2002-2003 report was prepared by the Ministry of Local Government for submission to the Controller and Auditor General (See Annex 2 for the LATF financial summary).

3. Local Authority FY 2002-2003 Budget Analysis

3.1 Local Authority Revenues

In FY 2002-2003, the Central Government allocated Ksh 3.0 billion to LA(s) through the Local Authorities Transfer Fund (LATF). LA(s) also planned to receive Ksh 121,904,639 through the Road Maintenance Levy Fund (RMLF), for a total from the central government of Ksh 3,1 billion. In addition, local authorities planned to mobilize Ksh 11.7 billion in local

own source revenues. The total combined planned revenues for FY 2002-2003, as contained in the budget estimates was Ksh 14.8 billion (See Table 2).

TABLE 2: LOCAL AUTHORITY REVENUE STRUCTURE: PLANNED AND REPORTED ACTUALS FY 2002-2003, PLANNED FY 2003-2004 (KSH)

Revenue Sources	Planned FY 2002-2003	Actual FY 2002-2003	% Realized	Planned FY 2003-2004	% Increase (Planned FY02-03 to Actuals 2001-02)
LATF	3,000,000,000	2,969,243,728	96	3,750,000,000	128
RMLF	121,904,639	76,651,032	63	175,382,292	229
Subtotal CG Receipts	3,120,424,661	3,045,894,760	95	3,925,382,292	130
CILOR	405,155,814	177,527,197	44	430,353,813	242
Property Rates	2,139,186,359	2,348,361,874	110	2,280,688,819	97
SBP	1,726,575,955	1,343,350,591	78	1,443,540,728	107
Vehicle Parking	580,865,279	492,362,838	85	645,580,838	131
Markets Fees	847,466,939	623,390,273	74	619,175,497	99
Plot Rents	262,141,385	135,781,859	52	181,258,277	133
Water & Sewerage Fees	2,617,792,434	1,761,196,472	67	3,456,836,883	196
LASC on Employees	15,504,982	7,996,940	52	13,922,716	174
Total Cess Receipts	467,795,582	386,166,693	83	428,512,383	111
Game Park Fees	636,982,533	471,490,358	74	486,387,785	103
House Rents	522,406,399	493,939,926	95	745,310,467	151
Others	1,535,857,561	858,796,058	56	4,047,479,124	471
Subtotal LA Receipts	11,757,731,222	9,100,361,440	77	14,779,047,328	162
Total Central and Local	14,878,155,883	12,146,256,200	75	18,704,429,620	155

Source: LATF Database 2003.

Actual reported revenues in FY 2002-2003, however, amounted to only Ksh 12.1 billion, approximately 77% of the planned budget estimates. As in the past, the Contributions in Lieu of Rates (CILOR) performed the poorest realizing only 44% of planned receipts, which confirms that the central government did not pay their full annual CILOR obligations owed to LA(s).

Local authority revenues actually collected continue to be consistently lower than the projected estimates. In general, the budget revenue estimates were overestimated by 23 percent above actual receipts (ie, the actual revenues were only 77 percent of the expected revenue estimates). Local own source revenues were overestimated by close to 30 percent. This level of overestimation generates unrealistic local budgets and causes considerable stress on LA(s) during the course of budget execution producing increased local level debt and reduced level of services. To overcome these budgetary problems, the Ministry of Local Government issued MLG Circular No.9 (dated 6th May 2003) stipulating that LA(s) begin using actual receipts from the previous year as the basis for estimating expected revenues for

FY 2003/2004. It is hoped that the budget estimates and execution during FY 2003-2004 will be improved.

Table 2 shows that local authorities plan to collect Ksh 18.7 billion during FY 2003-2004, of which Ksh 14.8 billion is to come from local own source revenues. Excluding Nairobi, LA(s) plan to collect about 10.8 billion, which is close to actual reported collections from FY 2002-2003. On aggregate, however, local authorities have planned a 50% increase in expected collections from FY 2002-2003. Some of these expected revenue increases appear to be quite unrealistic (e.g., over 200% from CILOR and the RMLF, over 100% from plot rents, single business permit, water and sewerage, and house rents). Although there is tremendous potential in untapped local revenues, it may be difficult for LA(s) to mobilize the political will and implement the systems needed to realize these gains within only a one-year period.

TABLE 3: RELATIVE CONTRIBUTION OF OWN REVENUES BY LOCAL AUTHORITY TYPE, FY 2002-2003 (PERCENTAGES)

Revenue Source	Nairobi City Council	Municipal Councils	Town Councils	County Councils	Total
CILOR	0	3	5	4	2
Rates	37	27	4	2	26
SBP	9	16	26	22	15
Vehicle Parking	5	9	12	1	5
Market Fees	2	9	20	11	7
Plot Rents	0	1	5	4	1
Water and Sewerage Charges	32	16	1	0	19
LASC	0	0	0	0	0
Cess Receipts	0	1	12	17	4
Game Park Fees	0	0	0	26	5
House Rents	8	5	2	1	5
Others	7	12	14	10	9
TOTAL LA	100	100	100	100	100

Source: LATF Database 2003.

Local authorities in FY 2002-2003 collected most of their own source revenues (75%) from property rates, single business permits, water and sewerage fees, and market fees. As Table 3 indicates, municipal councils rely on property rates, water and sewage fees, single business permit, parking and market fees. Town Councils rely on the Single Business Permit, market fees, bus parks, and cess revenues. Counties also rely on the single business permit, cess and market fees—with the exception of a few councils that rely extensively on game park receipts. If game park fees are excluded, county councils rely on SBP (30%), market fees (15%) and cess revenues (23%). This relative distribution is consistent with FY 2000-2001 and FY 2001-2002, showing a stable pattern in the relative contribution of different own-source revenues by LA type. The major change from FY 2001-2002 was the dramatic increase in reported property rates revenues in Nairobi, which allowed property rates to surpass water charges as the most important local own revenue in Nairobi.

Table 4 provides a three-year comparison from FY2000-2001 to FY 2002-2003 actual revenues—showing a consistency in the relative contribution of differing local revenue sources (excluding central transfers such as the LATF and the RMLF). Total actual local

own source revenues were Ksh 7.7 billion, Ksh 7.9 billion and Ksh 9.1 billion, respectively from FY 2000-01 through FY 2002-03. On aggregate the actual local own source revenues increased by Ksh 1.6 billion over the period, mostly from property rates collected in Nairobi.

As expected the largest decline came from the Local Authorities Services Charge (LASC) which was phased out completely in January 2000 and the Road Maintenance Levy Fund (RMLF) which was caused by a change in government policy related to the use of the RMLF by LA(s) in connection with the Road Board Act. On the other hand, the largest gains were in property rates, vehicle parking, and cess receipts—all generating over 20 percent annual increase and market fees and plot rents when generated over a 10 percent annual increase.

TABLE 4: THREE-YEAR COMPARISON FROM FY 2000-2001 TO FY 2002-2003 ACTUAL REVENUES

Revenue Source	Actuals FY2000-2001	Actuals FY2001-2002	Actuals FY2002-2003	(%) Annual Change
LATF	2,236,817,382	2,771,296,828	2,969,243,728	16
RMLF	561,548,333	37,347,726	76,651,032	-43
Subtotal CG Receipts	2,798,365,715	2,808,644,554	3,045,894,760	4
CILOR	110,832,815	104,769,330	177,527,197	30
Property Rates	1,418,498,385	1,501,005,469	2,348,361,874	33
SBP	1,145,622,901	1,204,351,994	1,343,350,591	9
Vehicle Parking	339,737,320	391,956,015	492,362,838	22
Markets Fees	498,796,239	566,091,032	623,390,273	12
Plot Rents	107,205,244	114,473,606	135,781,859	13
Water & Sewerage Fees	1,610,142,263	1,857,076,404	1,761,196,472	5
LASC	441,381,136	26,659,727	7,996,940	-49
Total Cess Receipts	267,376,646	303,044,179	386,166,693	22
Game Park Fees	426,910,072	433,360,127	471,490,358	5
House Rents	419,583,684	436,893,898	493,939,926	9
Others	943,309,328	942,613,905	858,796,058	-4
Subtotal LA Receipts	7,729,396,033	7,910,336,677	9,100,361,440	9
Total Central and Local	10,527,761,748	10,718,981,231	12,146,256,200	8

Source: LATF Databases, 2001-03.

3.2 Local Authority Expenditures

As Table 5 indicates, local authorities in FY 2002-2003 in aggregate spent Ksh 12.21 billion—of which Ksh 10.2 billion was spent on recurrent expenditures, Ksh 0.8 billion spent on capital expenditures, Ksh 1 billion on debt resolution and the remaining spent on loan repayments..

TABLE 5: ACTUAL EXPENDITURES FOR FY 2002-2003 BY LOCAL AUTHORITY TYPE (KSH)

LA Type	Nairobi City Council	Municipal Council	Town Council	County Council	Total
Civic Expenditures*	42,207,524	190,643,700	71,832,632	333,688,541	638,372,397
LA Personnel	3,077,918,762	1,850,348,313	313,000,805	1,035,769,370	6,277,037,250
LA Operations	1,604,924,726	643,884,275	114,512,079	499,111,730	2,862,432,811
LA Maintenance	76,674,882	162,325,891	39,512,889	143,952,837	422,466,500
Total Recurrent Expenditures	4,801,725,894	2,847,202,180	538,858,405	2,012,522,478	10,200,308,958
Capital Expenditures	0	376,722,096	134,305,865	386,459,564	897,487,525
Debt Resolution	360,000,000	345,594,668	43,810,809	311,584,570	1,060,990,047
Loan Repayments	57,000,000	2,165,164	468,606	2,470,133	62,103,903
Total Expenditures	5,218,725,894	3,571,684,108	717,443,685	2,713,036,745	12,220,890,433

Source: LATF Database 2003.

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

Table 6 shows the variation in relative expenditure pattern by LA type. All LA(s) tended to spend between 50-60 percent on personnel and civic expenditures. However, towns and counties with smaller revenue bases tended to spend a higher portion of their expenditures on civic costs—ranging from 10-12 percent. All LA(s) spent very little on maintenance. On average, LA(s) spent about 7 percent on capital expenditures and about 9% on debt resolution.

TABLE 6: RELATIVE EXPENDITURE PATTERN BY LOCAL AUTHORITY TYPE, FY 2002-2003 (PERCENTAGES)

LA Type	Nairobi City Council	Municipal Council	Town Council	County Council	Total
Civic Expenditures*	1	5	10	12	5
LA Personnel	59	52	44	38	51
LA Operations	31	18	16	18	23
LA Maintenance	1	5	6	5	3
Total Recurrent Expenditures	92	80	75	74	83
Capital Expenditures	0	11	19	14	7
Debt Resolution	7	10	6	11	9
Loan Repayments	1	0	0	0	1
Total Expenditures	100	100	100	100	100

LATF Database, 2003

Local Authority Expenditures on Capital Projects

In FY 2002-2003, local authorities planned to spend Ksh 1.9 billion to fund 2,905 capital projects. In accordance with the LATF regulations, each local authority planned to allocate the equivalent of at least 50% of the LATF service delivery account for capital projects. Thus, if a LA was to receive Ksh 10 billion from the service delivery account, that LA should allocate the equivalent of at least Ksh 5 million for capital expenditures.

Compared to the planned projects, LA(s) implemented 1,584 projects for a total expenditure of Ksh. 0.8 billion. As Table 7 indicates, LA(s) completed about half of their planned expenditure in FY 2002-2003. In FY 2003-2004, LA(s) plan to allocate Ksh 1.7 billion, an increase of over 95.8 percent of actual FY 2002-2003 capital expenditures.

TABLE 7: PLANNED AND ACTUAL CAPITAL EXPENDITURES BY PROJECT TYPE (FY 2002-03 & FY 2003-2004)

	FY 2002-2003						FY 2003-2004	
	Planned		Actuals		Realization (%)		Planned	
Project Type	No	Amount (Ksh)	No	Amount (Ksh)	% No	% Amt	No	Amount (Ksh)
Roads	485	368,126,607	249	246,641,147	51	67	435	304,632,097
Vehicles	88	158,131,293	79	100,013,995	90	63	116	255,233,518
Others	251	102,577,621	217	88,962,929	86	87	262	109,685,564
Water and Sanitation	555	320,502,497	247	81,340,656	45	25	503	214,272,437
Council Premises	196	206,770,936	78	81,057,926	40	39	106	93,673,695
Education	439	184,699,658	182	53,287,661	41	29	629	216,928,808
Health	410	187,777,453	168	50,878,053	41	27	406	165,582,391
Sports/Recreation	58	36,719,397	38	43,577,704	66	119	53	80,266,537
Markets	134	114,893,335	106	41,486,186	79	36	169	99,115,898
Equipment	63	34,583,532	78	34,682,535	124	100	103	43,532,496
Bus Parks	32	55,890,362	34	28,544,659	106	51	24	27,610,152
Administrative Support	73	42,650,165	38	14,376,518	52	34	44	33,630,678
Housing	15	15,330,947	16	14,360,752	107	94	16	24,410,891
Slaughter Slabs	18	14,387,044	17	8,556,052	94	59	20	13,074,100
Public Lighting	62	44,469,320	19	7,304,141	31	16	67	54,930,848
Solid Waste	26	23,082,868	18	2,416,611	69	10	37	21,162,000
Grand Total	2,905	1,910,593,034	1,584	897,487,525	55	47	2,990	1,757,742,110

Source: LATF Database 2003

As Table 8 indicates, the councils spent their capital budget in FY 2002-2003 for roads (27%), vehicles (11%), water and sanitation (9%), council premises (9%), education a(6%) and Health (6%). Together these accounted for over 68% of all capital expenditures.

TABLE 8: ACTUAL CAPITAL EXPENDITURES BY PROJECT TYPE FY 2002-2003

Project Type	Actuals		Percent Distribution	
	No	Amount (Ksh)	No	Amount
Roads	249	246,641,147	16	27
Vehicles	79	100,013,995	5	11
Others	217	88,962,929	14	10
Water and Sanitation	247	81,340,656	16	9
Council Premises	78	81,057,926	5	9
Education	182	53,287,661	11	6
Health	168	50,878,053	11	6
Sports/Recreation	38	43,577,704	2	5
Markets	106	41,486,186	7	5
Equipment	78	34,682,535	5	4
Bus Parks	34	28,544,659	2	3
Administrative Support	38	14,376,518	2	2
Housing	16	14,360,752	1	2
Slaughter Slabs	17	8,556,052	1	1
Public Lighting	19	7,304,141	1	1
Solid Waste	18	2,416,611	1	0
Grand Total	1,584	897,487,525	100	100

Source: LATF Database 2003

3.3 Local Authority Debt FY 2002-2003

3.4.1 Profile of Local Government Debt in Kenya

Based on the LATF submissions from FY 2002-2003, the total outstanding local authority debt is about Ksh 28 billion[5]. This debt amount due and payable is about 3 times the total own revenues for LA(s)—which was about Ksh 9 billion in FY 2002-2003. This excludes any long-term debt.

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

[5] The LATF returns indicate that the outstanding debt is about Ksh 12.7 billion—but this does not include the long term external loans from Nairobi City Council which in FY 2000-2001 amounted to about Ksh 15 billion. It is thus estimated that the total local debt is about over Ksh 28 billion.

TABLE 9. LOCAL GOVERNMENT OUTSTANDING DEBT AS OF JUNE 30, 2003

Name of Council	Outstanding Debt Amount	Cumulative (%)
Nairobi City Council	6,416,510,598	50
Mombasa Municipal Council	1,112,215,940	59
Kisumu Municipal Council	1,098,951,562	67
Eldoret Municipal Council	325,855,491	70
Nakuru Municipal Council	267,041,001	72
Nanyuki Municipal Council	150,922,505	73
Kisumu County Council	145,811,700	74
Narok County Council	127,941,838	75
Nyeri County Council	120,911,300	76
Vihiga Municipal Council	116,152,730	77
Kisii Municipal Council	114,226,999	78
Meru County Council	106,399,207	79
Nyando County Council	101,199,141	80
Other LA(s)	2,590,332,501	100
Total Debt	12,794,472,513	

Source: LATF Database 2003.

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

Table 10 shows the distribution of the outstanding debt as of 30 June 2003—loans (eg, LGLA, NHC and other long term debt) account for close to 38% of the outstanding debt. Statutory debts account for about 25%, salary and salary arrears for 16%, contractors for 13%, SACCO for 3% and the rest for 5%.

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

TABLE 10: PROFILE OF LOCAL AUTHORITY DEBT BY TYPE OF DEBT, FY 2001-2002 AND FY 2003-2003 (KSH)

Debt Type	Amt (as of 6/2002)	(%)	Amt as of 6/2003	(%)
KRA	360,540,214	3.6	336,886,687	2.6
NSSF	438,949,490	4.3	371,011,027	2.9
NHIF	367,610,283	3.6	370,000,561	2.9
Superannuation Fund	1,276,263,352	12.6	1,553,800,685	12.1
Provident Fund	491,685,738	4.9	528,171,146	4.1
Sub Total Statutory Creditors	2,935,049,078	29.1	3,159,870,106	24.7
National Housing Corp.	2,014,213,017	19.9	2,012,525,086	15.7
LGLA	839,386,842	8.3	856,276,766	6.7
Other Loans	1,515,445,624	15.0	1,978,802,407	15.5
Sub Total Loans	4,369,045,483	43.3	4,847,604,259	37.9
SACCO	364,387,687	3.6	368,153,706	2.9
Salary Arrears	955,286,806	9.5	1,899,512,863	14.8
Councillor Arrears	121,708,891	1.2	118,258,508	0.9
Contractors	796,786,629	7.9	1,697,292,732	13.3
Other Debts (Misc)	558,041,874	5.5	703,780,340	5.5
Grand Total	10,100,306,449	100.0	12,794,472,514	100.0

Source, LATF Database, 2003

With these caveats in mind, it is interesting to note that Table 11 shows that the statutory debts are decreasing by about 4 percent, with the major decrease in the amounts owed to the Kenya Revenue Authority (KRA) and the National Social Security Fund (NSSF).

TABLE 11: INDICATIVE LA DEBT TREND FROM JULY 2002 THROUGH JUNE 2003 (KSH)

Debt Type	Amt (as of 6/2002)	Amt as of 6/2003	Change in Debts
KRA	360,540,214	336,886,687	-23,653,527
NSSF	438,949,490	371,011,027	-67,938,463
NHIF	367,610,283	370,000,561	2,390,278
Superannuation Fund	1,276,263,352	1,553,800,685	277,537,333
Provident Fund	491,685,738	528,171,146	36,485,408
Sub Total Statutory Creditors	2,935,049,078	3,159,870,106	224,821,028
National Housing Corp.	2,014,213,017	2,012,525,086	-1,687,931
LGLA	839,386,842	856,276,766	16,889,924
Other Loans	1,515,445,624	1,978,802,407	463,356,783
Sub Total Loans	4,369,045,483	4,847,604,259	478,558,775
SACCO	364,387,687	368,153,706	3,766,019
Salary Arrears	955,286,806	1,899,512,863	944,226,057
Councillor Arrears	121,708,891	118,258,508	-3,450,383
Contractors	796,786,629	1,697,292,732	900,506,103
Other Debts (Misc)	558,041,874	703,780,340	145,738,465
Grand Total	10,100,306,449	12,794,472,514	2,694,166,065

Source, LATF Database, 2003.

On aggregate, however, there has been an increase in reported local debt from Ksh 10.1 billion to Ksh 12.8 billion, with the major increase attributed to salary arrears, contractor debt, and long term debts coming due. The substantial increase in salary arrears is attributed to the increase in local authority salaries introduced in August 2002, made retroactive to January 2002. The major increase in debts comes from Nairobi which increased by over Ksh 2 billion—Ksh 725 million for salary arrears, 700 million for contractors and Ksh 400 million for other long term loans.

3.4.2 Contributions in Lieu of Rates (CILOR)

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

According to the LATF submissions, the Central Government owes about Ksh 400 million annually for CILOR and over Ksh 3.5 billion in CILOR arrears. Based on Form 3(A), LA(s) only received Ksh 177 million in Contributions in Lieu of Rates in FY 2002-2003. This represents about 44 % of the total owed annually by the Central Government. The CILOR not paid on an annual basis continues to accumulate as central government debt owed to the LA(s).

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

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

3.4.3 Debt Resolution Plans for FY 2002-2003:

The LATF debt resolution is a major objective of the LATF. As part of the LATF performance requirements, LA(s) were to submit a debt resolution plan that includes a signed debt repayment plan between the LA and their statutory creditors. As Table 12 indicates, LA(s)—according to these signed debt reduction plans—planned to repay Ksh 575 million in FY 2002-2003, out of a total statutory debt of Ksh 3.1 billion as of June 30, 2000.

The LATF regulations also require that all LA(s) meet their current statutory obligations effective from 1 July 2000. This means that all LA(s) should be paying on a current basis the amounts owed to the statutory creditors. This requirement ensures that the statutory arrears do not continue to increase while the debt repayment plans are being followed. To monitor

compliance with this regulation, all LA(s) are required to submit a "Statutory Clearance Letter" from each of the statutory creditors confirming that the statutory obligations for the year ending June 30th is paid in full. These letters are necessary to allow for the release of LATF funds.

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

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

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

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

Source: LATF Database, 2001.

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

4. LATF Administration and Monitoring for FY 2002-2003

4.1 Administration of the LATF

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

According to the LATF Act, the Officer Administering the Fund is responsible for supervising the administration of the Fund, maintaining the proper books of accounts and other records and reporting to the Controller and Auditor General on an annual basis on the financial aspects of the Fund. Under the LATF regulations, the Officer Administering the Fund is responsible for (1) ensuring that LA(s) comply with the various submission

requirements which are necessary to enable the LATF funds to be released to the LA, (2) producing a series of reports to the LATF Advisory Committee and to the LA(s) regarding the disbursements and other relevant issues, and (3) maintaining records, including a computerized database with all submitted information.

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

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

4.2 Monitoring the Broader Objectives

In addition to monitoring the actual operations of the LATF, the Government is also keen to ensure that the broader LATF objectives are being realized. As stated in the LATF Act, the LATF Fund is to provide local authorities with supplemental financing to enable LA(s) to provide the services and facilities required under the Local Government Act (LGA) (Cap 265).

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

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

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

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

In addition, the Local Government Act provides the Minister for Local Government the power to issue regulations and to monitor their implementation. The Ministry has the power to conduct "Extra-Ordinary Inspections" to deal with LA budget and performance related issues. These inspections tend to be reactive, problem solving—aimed at trying to "catch a thief." The Local Government Act provides the power to take disciplinary action in cases of violations and noncompliance. For example, the individual officers can be disciplined and surcharged, while councils can be suspended and ultimately dissolved. These powers can be used to ensure that all available local authority resources (eg, LATF, RMLF, single bueinss permit, cess, rates, market fees, water charges and others) are used in accordance with the Local Government Act and related financial regulations.

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

Under the LATF Act, LA(s) are required to provide a steady flow of financial information that can be used by the Ministry of Local Government, Ministry of Finance and the Controller and Auditor General to assist in the monitoring, investigation, and audit of LA(s). These statements—which trigger the release of LATF monies—include (1) a Statement of Revenues, Expenditures and Cash and Bank Balances. (2) Abstract of Accounts[6], (3) a Statement of Debtors and Creditors and a Debt Reduction Plan, (4) Revenue Enhancement Plan and (5) a Local Authority Service Delivery Action Plan (LASDAP). This information provides important feedback on the status of LA service provision, financial management and debt resolution. These required information are specifically to be used by the LA(s) to

[6] In December 2001, 173 of 174 LA(s) submitted their abstract of accounts for FY 1999-2000—the first year of the LATF fund disbursements. In December 2002, 160 of 174 LA(s) submitted their abstract of accounts for FY 2000-2001. In December 2003, all LA(s) are required to submit their accounts for FY 2001-2002 and FY 2002-2003, bringing all LA(s) into compliance with the Local Government Act.

improve their service delivery, financial management and debt resolution—as well as to provide information to the central government for monitoring local authority activities.

4.3 Monitoring and Support Activities funded through LATF Funds

The LATF Act provides for 0.5% of the annual LATF amount to be used for the following operational expenditures:

- Dissemination of relevant information to local authorities,
- Monitoring of compliance by local authorities with Fund disbursement conditions; and
- Reporting by the Administrator on Fund Activities.

These funds have been used by the Ministry of Local Government to monitor compliance with the Fund's disbursement requirements—ensuring that LA(s) submit the proper documentation.

A part of these funds were used by the Ministry of Local Government to conduct a series of field monitoring and support activities. These activities were undertaken to evaluate the LATF-related reform process—ensuring that the LATF funds had been received in accordance with the LATF Act and Regulations and to ensure that the LA was using these LATF monies, along with their local own source revenues, in accordance with the LGA and related financial regulations.

In FY 2002-2003, the Ministry of Local Government carried out field investigations in 23 local authorities. Field reports were submitted to the Permanent Secretary for follow up action, with copies to be given to the Ministry of Finance and the Controller & Auditor General. See Table 14 for a list of those LA(s) visited.

TABLE 14: LOCAL AUTHORITIES VISITED FOR FIELD MONITORING AND SUPPORT TEAMS, FY 2002-2003.

Busia Municipal Council	Nandi Hills Town Council
Homabay County Council	Nanyuki Municipal Council
Kilifi Town Council	Narok County Council
Kwale Town Council	Narok Town Council
Makueni County Council	Nyahururu Municipal Council
Malaba Town Council	Nyeri County Council
Malakisi Town Council	Ogembo Town Council
Malindi County Council	Siaya County Council
Mariakani Town Council	Suba County Council
Mount Elgon County Council	Voi Municipal Council
Muranga County Council	Webuye Municipal Council
Muranga Municipal Council	

As expected, the individual investigation reports indicate a wide variety of experience. As in the past, some provide a positive sign that LA are using their LATF funds, in combination with their own source revenues, to implement their budget to provide the services required under the Local Government Act, repaying outstanding debts and implementing capital projects. On the other hand, there are examples where LA(s) were not using their resources in accordance with government regulations and procedures. In those cases, it is imperative that better guidelines, training, supervision and strict disciplinary action be taken, as appropriate

4.4 Findings from the Monitoring and Support Activities

The field reports highlight a number of consistent problems facing local level planning, procurement, financial management, budget execution and monitoring. The various issues identified are not LATF-specific issues, but relate to general local government management issues such as general budgeting, financial management, and project procurement, tendering, implementation, and management supervision.

Consistent with monitoring from previous years, the reports identify such issues as the following:

a) Some LA(s) were able to effectively initiate small, but important, capital investment projects that will benefit the community. Water and sanitation has been provided, roads have been graded, markets have been rehabilitated, bus parks have been improved and vehicles rehabilitated.

b) Other LA(s) have experienced difficulties in implementing their capital projects—either the money has been ineffectively managed or used for non-intended or non-authorized purposes. The experience varies by local authority—and indicates that **there a need for systematic capacity development, supervision, and technical assistance to assist LA in project implementation**.

c) There is a lack of understanding by councillors and many officers on the LATF objectives, regulations and procedures. This is not surprising since there has been limited LATF training given to only a few officers from each LA. This lack of understanding indicates that **there is a need for carrying out additional systematic dissemination effort to fully inform these decision makers and stakeholders about the LATF**.

d) There has been limited citizen involvement in the identification, design, implementation and monitoring of the projects and activities funded by the local authorities. **This lack of participation is being addressed through the requirement for the Local Authority Service Delivery Action Plan (LASDAP) from FY 2001-2002 onwards.**

e) Some LA(s) kept proper records making it easy to examine the records. Others appeared to keep either no separate financial records or very confusing records. The experience shows that **training and supervision in the use of financial regulations and accounting is needed**.

f) Some LA(s) followed tendering procedures while others did not. **The new procurement guidelines should be effectively disseminated to ensure that LA(s) understand and are able to comply.**

g) Many LA(s) are using the new LATF monies to pay for salary and allowances. Early in FY 2003-2004, the Government announced a major salary increase for LA employees, retroactive to January 2002. This substantial increase in salaries forced LA(s) to use a portion of LATF monies for salaries and for salary arrears. Although allowed under LATF regulations, LA(s) must ensure that the budgets comply with the personnel and capital ratio requirements and that all statutory debts are being repaid on a current basis in order to continue receiving LATF monies. **Careful guidance and supervision must be provided to ensure that the required capital expenditures and other budgeted items are properly paid**.

h) Many LA(s) were not paying over their required statutory deductions. A circular was issued by MLG to remind LA(s) of the requirement to pay statutory deductions. **Close collaboration with the statutory creditors and strict enforcement is necessary.**

i) Many LA(s) are relying on private sector consultants to prepare the submission requirements for the LATF. Field visits confirm that many of the consultants are taking advantage of the council's limited capacity. **There is a need for the MLG, in collaboration with the Ministry of Finance, to issue guidelines and develop a generic contract documents for the LA(s) to use in contracting the private sector.**

j) In some LA(s), there was outright misuse of the LA funds (including the LATF monies). In these cases, **it will be important for the government to take strict disciplinary action, applying surcharges, dismissal, and/or court action.**

In addition to these monitoring and support activities, the Ministry of Local Government also undertook a number of "Extraordinary Inspections" during FY 2002-2003 to investigate problems with LA budget execution, financial management and performance, among others. These inspections were funded through the MLG annual budget. In addition Controller & Auditor General undertook a number of specific field audits. Reports have been issued to the respective LA(s) for follow up, with copies given to the Permanent Secretary, Ministry of Local Government. In addition, the C&AG is conducting a more general audit on the Abstract of Accounts for FY 1999-2000 and for FY 2000-2001 that have been submitted in accordance with LATF requirements. These reports will provide an independent assessment of the financial activities of the LAs and allow the Ministry to develop reform initiatives to further strengthen the ability of the LAs to perform.

5. Way Forward

The LATF is providing important resources and incentives to supplement the financing of the services and facilities which LA(s) are required to provide under the Local Government Act. Specifically the LATF funds, combined with own source revenues, are enabling local authorities to improve service delivery, financial management, and poverty alleviation.

In its first year of operation (FY 1999-2000), the Government distributed Ksh 1 billion of LATF monies on a formula basis to all 174 Local Authorities in an objective and accountable

manner. In subsequent years, the Government distributed Ksh 2.3 billion in FY 2000-2001 and Ksh 3.0 billion in FY 2001-2002 and FY 2002-2003. These funds are systematically flowing to LAs in accordance with the LATF regulations.

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

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

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

In addition to the central-level monitoring and evaluation, successful LATF implementation depends on enhanced community stakeholder participation to ensure that the LATF and all local government monies are used in an accountable and transparent manner. In FY 2002-2003, all LA(s) undertook a participatory planning exercise known as the Local Authority Service Delivery Action Plan (LASDAP).

Citizens are encouraged to demand regular progress reports from their elected local councils to determine and monitor the use of these and all local government funds. Close cooperation and open dialogue is a critical component for successful LATF implementation and local government reform. Since FY 2001-2002, LA(s) are required to annually submit a Local Authority Service Delivery Action Plan (LASDAP) that will assist in the mobilization of citizen input into the priority setting and monitoring of the local budgets.

In accordance with the LATF Act and Regulations, a computerised database continues to be maintained on all data submissions from the LA(s). This information database contains information on revenue and expenditures, debtors and creditors, capital projects, debt repayment plans, single business permits registrations, and revenue enhancement plans. Annex 3 and Annex 4 provides an individual profile for each local authority.

The LATF mechanism is now in its fifth year of operation. The LATF is providing important revenues and incentives to enable LA(s) to meet their obligations as defined under the Local Government Act and improve service delivery, economic governance and poverty alleviation in an accountable and responsive manner. Through a combination of increasinged stronger civic leadership, more effective public management, and active citizen participation, the local authorities are beginning to yield results.

Information Notes:

Annex 1: This information is from Gazette Notice 2539 (dated 19th April, 2002).

Annex 2: The LATF financial summary was prepared based on the Income and Disbursement information from the Central Bank of Kenya (CBK).

Annex 3: This financial information is derived from the Ministry of Local Government, drawing largely on the information submitted by each local authority in compliance with the LATF regulations and relevant circulars for FY 2001-2002 and FY 2002-2003. This information represents the raw data from these submissions and have not been verified or audited in the field. The planned revenue and expenditure data come from Form 7A and 7B, the outstanding debt information comes from Form 4 (FY2002-2003), the debt resolution amount comes from Form CN2 (FY2002-2003 and FY 2003-2004), the project information comes from Form 1.A.2 (FY2002-2003 and FY2003-2004) while the remaining information comes from various other related databases within the Ministry of Local Government. To the extent possible the data was updated to reflect the current situation within each Local Authority.

Annex 4: This capital project information is derived from the Form 3C(s) which were submitted by each LA in September 2003. The information on each projects are those which are self-reported by each LA to be the actual project implementation by the LA during FY 2002-2003. These reported capital projects are funded through the entire LA budget—thus, these projects are local council projects funded through a combination of LATF, RMLF, rates, single business permits, cess, market fees and other local level revenues.

Annex 1: LATF Allocations (FY 2002-2003)

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

LGID	Local Authority Name	Service Delivey (Ksh)	Performance (Ksh)	Transitional (Ksh)	Total (Ksh)
196	Kapsabet Municipal Council	4,052,643	2,701,762	-	6,754,405
201	Karatina Municipal Council	18,416,940	12,277,960	-	30,694,900
206	Karuri Town Council	5,219,463	3,479,642	-	8,699,105
211	Kehancha Municipal Council	6,556,103	4,370,735	-	10,926,838
216	Keiyo County Council	5,268,859	3,512,573	-	8,781,432
221	Kendu Bay Town Council	1,856,442	1,237,628	-	3,094,070
226	Kericho Municipal Council	10,757,098	7,171,399	-	17,928,497
231	Keroka Town Council	3,929,235	2,619,490	-	6,548,725
236	Kerugoya/Kutus Municipal Council	3,132,169	2,088,112	-	5,220,281
241	Kiambu County Council	13,688,456	9,125,637	-	22,814,093
246	Kiambu Municipal Council	4,848,480	3,232,320	-	8,080,800
251	Kikuyu Town Council	7,454,630	4,969,753	-	12,424,383
256	Kilifi County Council	15,480,537	10,320,358	-	25,800,895
261	Kilifi Town Council	5,437,620	3,625,080	-	9,062,700
266	Kimilili Municipal Council	4,177,066	2,784,710	-	6,961,776
271	Kipkelion Town Council	2,076,103	1,384,069	-	3,460,172
276	Kipsigis County Council	12,027,159	8,018,106	-	20,045,265
281	Kirinyaga County Council	15,441,655	10,294,437	-	25,736,092
286	Kisii Municipal Council	5,969,564	3,979,709	-	9,949,273
291	Kisumu County Council	7,484,507	4,989,671	2,998,354	15,472,532
296	Kisumu Municipal Council	34,369,203	22,912,802	-	57,282,005
301	Kitale Municipal Council	11,485,104	7,656,736	-	19,141,840
306	Kitui County Council	15,399,239	10,266,159	-	25,665,398
311	Kitui Municipal Council	5,935,204	3,956,802	-	9,892,006
316	Koibatek County Council	4,636,152	3,090,768	-	7,726,920
321	Kwale County Council	17,862,908	11,908,605	-	29,771,513
326	Kwale Town Council	1,773,822	1,182,548	-	2,956,370
331	Laikipia County Council	8,881,297	5,920,865	-	14,802,162
336	Lamu County Council	3,480,313	2,320,209	-	5,800,522
341	Limuru Municipal Council	3,468,497	2,312,332	961,535	6,742,364
346	Litein Town Council	2,496,521	1,664,347	-	4,160,868
351	Lodwar Municipal Council	3,852,334	2,568,223	-	6,420,557
356	Londiani Town Council	2,536,345	1,690,897	-	4,227,242
361	Luanda Town Council	3,402,114	2,268,076	-	5,670,190
366	Lugari County Council	8,570,246	5,713,497	-	14,283,743
371	Machakos Municipal Council	19,202,427	12,801,617	-	32,004,044
376	Makueni County Council	24,030,917	16,020,611	-	40,051,528
381	Makuyu Town Council	2,107,692	1,405,128	-	3,512,820
386	Malaba Town Council	3,212,226	2,141,484	-	5,353,710
391	Malakisi Town Council	1,701,577	1,134,385	-	2,835,962
396	Malava Town Council	2,338,377	1,558,918	-	3,897,295
401	Malindi County Council	6,792,304	4,528,203	-	11,320,507

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

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

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

Annex 2: LATF Financial Summary (FY2002-2003)

ITEM	AMOUNT
Opening Balance (1 July 2002)	578,792,803.25
Deposits to the Fund	3,554,302,097.35
Disbursements from the Fund	3,009,212,917
Closing Balance (30 June 2003)	1,123,881,983.60

Source: Central Bank of Kenya (CBK), 2003

Annex 3: Financial Profile for each Local Authority (FY 2002-2003)

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

The data is organized to provide one page for each Local Authority—providing a detailed presentation of the revenue and expenditures, the projects implemented during FY 2002-2003 and the planned projects to be implemented during FY 2003-2004. In addition, a number of financial performance indicators are provided which are explained in the explanation section that follows.

Explanation of Data Structure in Annex 3

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

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

Number of Employees: This is the number of employees in the local council as contained in the LATF database from previous year. Employment figures for FY 2002-2003 were not available.

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

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

Number of Councillors: This is the number of elected and nominated councillors at the local authority as contained in the LATF database.

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

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

Business Permit Schedule: This is the Single Business Permit (SBP) fee schedule on record in the LATF database.

Base Value: This is the base value for the Single Business Permit (SBP) schedule. This base value, found in Circular MLA No. 11/98, dated 11 December 1998 (updated in 2000), allows for a comparison of relative fee levels by local authority.

Financial Situation:

The financial information is presented for FY 2002-2003 (both estimates and actuals) and for FY 2003-2004 (estimates). In addition a separate column is presented for the "efficiency"(or the reported actuals divided by the estimates) for FY 2002-2003. For example, if the efficiency is 50%, this means that the local authority either actually received or spent 50% of what they had estimated in their FY 2002-2003 budget estimates. In addition, a separate column is presented entitled "% Est to Actuals" which is the percentage increase or decrease of the FY 2003-2004 estimates over the FY 2002-2003 actuals. For example, if the "% Est to Actuals" is 150%, this means that the FY 2003-2004 estimates are 50% higher than what was actually collected during FY 2002-2003.

Revenues:

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

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

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

Road Maintenance Levy Fund (RMLF): This is the amount that the LA expects to receives or actually received from the Road Maintenance Levy Fund—a portion of which is allocated to maintain local authority roads. In FY 1999-2000, a portion of the RMLF allocated for local authorities was transferred directly to 26 LA(s) that participate in the Kenya Urban Transport Improvement Programme (KUTIP). In FY 2001-2002 to FY 2002-2003, these RMLF were not received systematically and/or were received on an ad hoc basis by LA(s).

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

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

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

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

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

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

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

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

Expenditures:

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

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

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

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

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

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

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

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

Capital Expenditures: This is the amount that the LA plans to spend or did spend on capital projects. It is equal to the total under the FY 2002-2003 Implemented Projects or to the FY 2003-2004 Planned Projects.

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

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

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

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

Capital Projects:

The Capital Projects section is broken into two components—namely, those capital projects that were reported by the LA as implemented during FY 2002-2003 and those that the LA included in their estimates as projects to be implemented during FY 2003-2004. The detailed information is included for the most expensive three projects, with the remaining projects listed other "All Other Projects." (See Annex 4 for a list of all completed projects in FY 2002-2003, as reported by the LA(s) on Form 3C.)

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

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

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

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

Financial Performance Indicators:

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

LATF Personnel Ratio: This is the total planned personnel expenditures divided by total expenditures. This ratio is defined under the LATF Regulations. In FY 2002-2003, this ratio should be less than 60%.

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

amount to either capital projects or capital servicing (eg, maintenance). See Annex 1 for the LATF Service Delivery amounts.

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

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

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

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

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

L A CODE: 001 Nairobi City Council

Province: NAIROBI — **Summary Profile Fiscal Year 2002/2003** — **District: NAIROBI**

(Values in KShs)

Mayor: Mayor: Dick Waweru
No. of Employees: 16,452
Total Yearly Salaries: 3,077,918,762
Average/Employee: 187,085

Treasure Treasurer: J.K Too
No. of Councillors: 73
Total Civic Costs: 42,207,524
Average/Councillor: 578,185

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

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	607,059,425	515,812,562	84.97	642,388,041	124.5
Road Maintenance Levy Fund (RMLF)	0	60,000,000	0.0	32,000,000	53.3
Sub-Total	607,059,425	575,812,562	94.9	674,388,041	117.1
Local Revenues					
CILOR	102,000,000	0	0.0	109,578,660	0.0
Property Rates	1,049,810,000	1,540,911,696	146.8	1,420,000,000	92.2
Single Business Permit	543,000,000	393,860,777	72.5	454,000,000	115.3
Market Fees	154,000,000	99,018,898	64.3	0	0.0
Others	2,728,981,000	2,118,419,395	31.4	6,753,000,000	318.8
Sub-Total	4,577,791,000	4,152,210,766	90.7	8,736,578,660	210.4
TOTAL REVENUES	5,184,850,425	4,728,023,328	91.2	9,410,966,701	199.0
EXPENDITURES					
Civic	0	42,207,524	0.0	83,000,000	196.6
L A Personnel	2,069,526,545	3,077,918,762	148.7	3,132,362,000	101.8
L A Operations	1,342,966,120	1,604,924,726	119.5	1,694,658,000	105.6
L A Maintenance	210,156,130	76,674,882	36.5	167,000,000	217.8
TOTAL Recurrent Expenditures	3,622,648,795	4,801,725,894	132.5	5,077,020,000	105.7
RECURRENT SURPLUS/DEFICITS	1,562,201,630	-73,702,566		4,333,946,701	
CAPITAL EXPENDITURES	621,000,000	69,643,381	0.0	1,867,000,000	0.0
LOAN REPAYMENTS	0	57,000,000	0.0	0	0.0
NET SURPLUS/DEFICITS	941,201,630	-200,345,947.0		2,466,946,701	
DEBT RESOLUTION REPAYMENTS	623,000,000	360,000,000	57.8	2,856,000,000	793.3
UNCOMMITED SURPLUS/DEFICITS	318,201,630	-560,345,947		-389,053,299	69.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
000	Access road to rural dumping site	15,000,000	22
000	Access road to Gikomba Market	9,603,319	14
	Construction of distribution & infill main	8,277,113	12
		36,762,949	53
	TOTAL	69,643,381	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
210	Councils Special Infrastructure Construction - City Mortuary	30,000,000	11
400	Roads Street Construction/Enhancement - Link road Between Ou	19,600,000	7
999	Slum Upgrading - Huruma / Starehe	10,500,000	4
	All Other Projects	202,041,839	77
	TOTAL	262,141,839	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	113.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	0.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	132.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	11.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	57.8	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA **District: KISUMU**

(Values in KShs)

Mayor: Chairman: Charles Onunga Bwai Treasure Treasurer: Charles Odondi Oc Clerk: Clerk : Richard John Omondi Kodindo
No. of Employees: 85 No. of Councillors: 12 Business Permit Schedule: 10
Total Yearly Salaries: 9,324,813 Total Civic Costs: 1,813,137 Business Permit Base Value 500
Average/Employee: 109,704 Average/Councillor: 151,095

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,988,010	3,988,010	100.00	8,068,763	202.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,988,010	3,988,010	100.0	8,068,763	202.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,800,000	445,168	24.7	380,300	85.4
Single Business Permit	1,250,000	838,380	67.1	810,000	96.6
Market Fees	6,600,000	5,419,833	82.1	4,814,000	88.8
Others	7,288,000	4,241,574	97.1	4,369,658	103.0
Sub-Total	16,938,000	10,944,955	64.6	10,373,958	94.8
TOTAL REVENUES	20,926,010	14,932,965	71.4	18,442,721	123.5
EXPENDITURES					
Civic	2,507,000	1,813,137	72.3	2,219,000	122.4
L A Personnel	7,935,504	9,324,813	117.5	12,316,516	132.1
L A Operations	4,513,217	2,643,679	58.6	7,627,553	288.5
L A Maintenance	1,512,000	1,621,533	107.2	952,000	58.7
TOTAL Recurrent Expenditures	16,467,721	15,403,162	93.5	23,115,069	150.1
DEFICITS	4,458,289	-470,197		-4,672,348	993.7
CAPITAL EXPENDITURES	1,600,000	1,501,178	0.0	2,109,210	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
	2,858,289	-1,971,375.0		-6,781,558	344.0
DEBT RESOLUTION REPAYMENTS	1,110,793	1,180,167	106.2	2,059,553	174.5
DEFICITS	1,747,496	-3,151,542		-8,841,111	280.5

Implemented Projects 2002/2003			
Code	**Project Description**	**Amount (KShs)**	**%**
	Town Hall/Offices	1,393,038	93
405	Roads	102,030	7
900	Storm Water	6,110	0
		0	0
	TOTAL	1,501,178	100

Planned Projects 2003/2004			
Code	**Project Description**	**Amount (KShs)**	**%**
205	Council's Premises Construction/Enhancement (Phase 1)	400,000	56
505	Schools Rehabilitation	276,489	39
405	Roads - Streets construction rehabilitation	40,000	6
	All Other Projects	0	0
	TOTAL	716,489	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11 8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	64.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	93.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	93.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	106 2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 011 Awendo Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: MIGORI**

(Values in KShs)

Mayor: Chairman: N.A Okech		Treasure Treasurer: Joab Ouma		Clerk: Clerk : George Otieno Onyango	
No. of Employees:	77	No. of Councillors:	6	Business Permit Schedule:	8
Total Yearly Salaries:	8,009,419	Total Civic Costs:	1,268,800	Business Permit Base Value	350
Average/Employee:	104,018	Average/Councillor:	211,467		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,843,251	6,838,251	99.93	11,860,093	173.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,843,251	6,838,251	99.9	11,860,093	173.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	260,000	87,000	33.5	300,150	345.0
Single Business Permit	2,100,000	2,100,000	100.0	1,560,105	74.3
Market Fees	4,400,000	4,400,000	100.0	3,451,937	78.5
Others	7,345,000	6,125,000	105.1	5,826,054	95.1
Sub-Total	14,105,000	12,712,000	90.1	11,138,246	87.6
TOTAL REVENUES	20,948,251	19,550,251	93.3	22,998,339	117.6
EXPENDITURES					
Civic	1,268,800	1,268,800	100.0	1,262,050	99.5
L A Personnel	8,009,419	8,009,419	100.0	7,213,944	90.1
L A Operations	2,428,000	2,428,000	100.0	2,922,007	120.3
L A Maintenance	3,190,000	3,190,000	100.0	2,415,568	75.7
TOTAL Recurrent Expenditures	14,896,219	14,896,219	100.0	13,813,569	92.7
RECURRENT SURPLUS/DEFICITS	6,052,032	4,654,032	76.9	9,184,770	197.4
CAPITAL EXPENDITURES	4,090,000	4,190,000	0.0	7,158,600	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,962,032	464,032.0	23.7	2,026,170	436.6
DEBT RESOLUTION REPAYMENTS	2,253,251	2,253,251	100.0	4,701,443	208.7
UNCOMMITED SURPLUS/DEFICITS	-291,219	-1,789,219	614.4	-2,675,273	149.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		1,400,000	33
		800,000	19
		200,000	5
		1,790,000	43
	TOTAL	4,190,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
100	Valuation Roll	1,500,000	26
200	Building of Council Offices and Hall	1,400,000	25
900	Installation of Piper	800,000	14
	All Other Projects	1,990,000	35
	TOTAL	5,690,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	49.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	102.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 016 Baringo County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: BARINGO**

(Values in KShs)

Mayor: Vice-Chairman: Geoffrey K. Lok | Treasure (Ag) Treasurer: Simon Kiptoo | Clerk: (Ag) Clerk : Peter Kipkel Won Keitany

No. of Employees:	97	No. of Councillors:	76	Business Permit Schedule:	9
Total Yearly Salaries:	14,567,879	Total Civic Costs:	7,523,990	Business Permit Base Value	400
Average/Employee:	150,184	Average/Councillor:	99,000		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,261,670	15,261,670	100.00	21,767,385	142.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,261,670	15,261,670	100.0	21,767,385	142.6
Local Revenues					
CILOR	0	2,837,754	0.0	501,768	17.7
Property Rates	960,000	0	0.0	0	0.0
Single Business Permit	3,000,000	4,707,680	156.9	3,512,123	74.6
Market Fees	350,000	253,480	72.4	155,712	61.4
Others	16,787,400	16,656,274	90.4	18,418,402	110.6
Sub-Total	21,097,400	24,455,188	115.9	22,588,005	92.4
TOTAL REVENUES	36,359,070	39,716,858	109.2	44,355,390	111.7
EXPENDITURES					
Civic	4,966,000	7,523,990	151.5	6,134,408	81.5
L A Personnel	11,416,012	14,567,879	127.6	15,494,835	106.4
L A Operations	3,383,864	2,293,908	67.8	2,824,000	123.1
L A Maintenance	585,700	1,868,060	318.9	13,337,464	714.0
TOTAL Recurrent Expenditures	20,351,576	26,253,837	129.0	37,790,707	143.9
RECURRENT SURPLUS/DEFICITS	16,007,494	13,463,021	84.1	6,564,683	48.8
CAPITAL EXPENDITURES	9,157,098	6,592,028	0.0	11,860,264	0.0
LOAN REPAYMENTS	802,864	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,653,260	6,870,993.0	89.8	-5,295,581	
DEBT RESOLUTION REPAYMENTS	4,749,743	9,466,022	199.3	4,733,011	50.0
UNCOMMITED SURPLUS/DEFICITS	2,903,517	-2,595,029		-10,028,592	386.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Kampi ya samaki Reptile park	2,719,624	41
	Totota land cruiser(KAM T)	561,921	9
	Computer printer	283,850	4
		3,026,633	46
	TOTAL	6,592,028	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
505	Laboratory Roofing and Floor Finishing	190,000	4
505	Purchase of cement, steel windows and window glasses	190,000	4
245	Purchase of cement, sand, frames and ironsheets for the dispens	185,000	4
	All Other Projects	3,850,547	87
	TOTAL	4,415,547	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	115.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	129.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	72.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	199.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 021 Bomet County Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: BOMET**

(Values in KShs)

Mayor: Chairman: NR		Treasure Treasurer: Jonah Kipkoech Mu		Clerk: Clerk : Joel Kipkorir Sigei	
No. of Employees:	99	No. of Councillors:	56	Business Permit Schedule:	7
Total Yearly Salaries:	8,670,507	Total Civic Costs:	1,321,627	Business Permit Base Value	300
Average/Employee:	87,581	Average/Councillor:	23,600		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,953,989	28,551,715	130.05	28,281,715	99.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,953,989	28,551,715	130.1	28,281,715	99.1
Local Revenues					
CILOR	900,000	540,711	60.1	0	0.0
Property Rates	1,110,000	0	0.0	171,540	0.0
Single Business Permit	3,850,000	2,512,580	65.3	2,064,000	82.1
Market Fees	1,564,000	820,365	52.5	1,082,000	131.9
Others	13,163,900	2,760,873	45.2	6,111,900	221.4
Sub-Total	20,587,900	6,634,529	32.2	9,429,440	142.1
TOTAL REVENUES	42,541,889	35,186,244	82.7	37,711,155	107.2
EXPENDITURES					
Civic	4,900,929	1,321,627	27.0	4,008,844	303.3
L A Personnel	14,144,324	8,670,507	61.3	10,973,952	126.6
L A Operations	3,019,400	2,737,104	90.7	3,722,620	136.0
L A Maintenance	954,000	1,715,570	179.8	542,500	31.6
TOTAL Recurrent Expenditures	23,018,653	14,444,808	62.8	19,247,916	133.3
RECURRENT SURPLUS/DEFICITS	19,523,236	20,741,436	106.2	18,463,239	89.0
CAPITAL EXPENDITURES	11,545,968	6,846,877	0.0	14,437,404	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,977,268	13,894,559.0	174.2	4,025,835	29.0
DEBT RESOLUTION REPAYMENTS	1,412,281	0	0.0	2,610,131	0.0
UNCOMMITED SURPLUS/DEFICITS	6,564,987	13,894,559	211.6	1,415,704	10.2

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Health Building materials	2,260,000	33
	School Building Materials	1,877,500	27
	Water & Sanitation Activities	722,500	11
		1,986,877	29
	TOTAL	6,846,877	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
250	Guest House expansion & hotel construction	2,845,968	25
900	Sergutiet water project - completion financial assist	300,000	3
240	Chebunyo Dispensary - Building Materials	200,000	2
	All Other Projects	8,100,000	71
	TOTAL	11,445,968	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	32.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	62.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	59.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 026 Bomet Municipal Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: BOMET**

(Values in KShs)

Mayor: Mayor: Joseph Langat | Treasure (Ag) Treasurer: Wesley Cheru | Clerk: Clerk : M.M kilonzo
No. of Employees: 51 | No. of Councillors: 16 | Business Permit Schedule: 12
Total Yearly Salaries: 5,350,655 | Total Civic Costs: 1,500,271 | Business Permit Base Value 700
Average/Employee: 104,915 | Average/Councillor: 93,767

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,261,940	3,261,940	100.00	5,772,443	177.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,261,940	3,261,940	100.0	5,772,443	177.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	300,000	1,863,958	621.3	0	0.0
Single Business Permit	3,200,000	3,577,312	111.8	1,760,400	49.2
Market Fees	1,800,000	792,975	44.1	983,000	124.0
Others	5,732,000	2,743,699	72.8	3,769,280	137.4
Sub-Total	11,032,000	8,977,944	81.4	6,512,680	72.5
TOTAL REVENUES	14,293,940	12,239,884	85.6	12,285,123	100.4
EXPENDITURES					
Civic	1,981,000	1,500,271	75.7	1,097,000	73.1
L A Personnel	5,936,091	5,350,655	90.1	7,418,939	138.7
L A Operations	2,555,000	3,468,218	135.7	4,865,643	140.3
L A Maintenance	335,000	590,243	176.2	486,000	82.3
TOTAL Recurrent Expenditures	10,807,091	10,909,387	100.9	13,867,582	127.1
RECURRENT SURPLUS/DEFICITS	3,486,849	1,330,497	38.2	-1,582,459	
CAPITAL EXPENDITURES	1,715,848	1,715,848	0.0	2,330,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,771,001	-385,350.9		-3,912,459	1,015.3
DEBT RESOLUTION REPAYMENTS	1,489,477	1,489,477	100.0	1,423,371	95.6
UNCOMMITED SURPLUS/DEFICITS	281,524	-1,874,828		-5,335,830	284.6

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of Exhauster town hall	250,000	15
900	Water Rehabilitation Longisa ward	122,154	7
	Dispensary upgrading	122,154	7
		1,221,540	71
	TOTAL	1,715,848	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Exhauster for pit latrine	250,000	15
900	Pipe Water supply - Kapkesossio Ward	122,154	7
240	Dispensary Construction - Kapsimotwa Ward	122,154	7
	All Other Projects	1,221,540	71
	TOTAL	1,715,848	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	81.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 031 Bondo County Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: SIAYA**

(Values in KShs)

Mayor: (Ag) Chairman: Louisa Odida
No. of Employees: 58
Total Yearly Salaries: 9,610,458
Average/Employee: 165,698

Treasure (Ag) Treasurer: John Onyang
No. of Councillors: 24
Total Civic Costs: 3,441,800
Average/Councillor: 143,408

Clerk: (Ag) Clerk :S.K Cheruiyot
Business Permit Schedule: 8
Business Permit Base Value 350

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,859,582	18,912,611	136.46	18,912,611	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,859,582	18,912,611	136.5	18,912,611	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	500,000	0.0
Single Business Permit	3,000,000	4,594,805	153.2	3,004,816	65.4
Market Fees	2,800,000	1,099,950	39.3	10,000	0.9
Others	9,478,000	6,556,625	47.1	13,921,106	212.3
Sub-Total	15,278,000	12,251,380	80.2	17,435,922	142.3
TOTAL REVENUES	29,137,582	31,163,991	107.0	36,348,533	116.6
EXPENDITURES					
Civic	4,790,500	3,441,800	71.8	3,441,800	100.0
L A Personnel	6,643,000	9,610,458	144.7	10,110,422	105.2
L A Operations	2,069,000	6,632,943	320.6	6,632,943	100.0
L A Maintenance	1,093,582	441,000	40.3	441,000	100.0
TOTAL Recurrent Expenditures	14,596,082	20,126,201	137.9	20,626,165	102.5
RECURRENT SURPLUS/DEFICITS	14,541,500	11,037,790	75.9	15,722,368	142.4
CAPITAL EXPENDITURES	13,859,582	2,800,000	0.0	13,077,908	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	681,918	8,237,790.0	1,208.0	2,644,460	32.1
DEBT RESOLUTION REPAYMENTS	0	0	0.0	2,100,000	0.0
UNCOMMITED SURPLUS/DEFICITS	681,918	8,237,790	1,208.0	544,460	6.6

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construction of Kochieng & Wang'arot	300,000	11
	Rehabilitation of Kandaria Pap Otere rd	210,000	8
405	Rehabilitation of Koiro-Ludhi road	170,000	6
		2,120,000	76
	TOTAL	2,800,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Purchase of Tractor	3,200,000	15
999	Construction of a Fish Banda at Nyenye. Kunya and Sirongo Beac	1,400,000	6
600	Construction of Slaughter Houses at Usenge	1,000,000	5
	All Other Projects	16,459,582	75
	TOTAL	22,059,582	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	40.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	83.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	137.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	20.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA [redacted] **District: SIAYA**

(Values in KShs)

Mayor: Chairman: M.O Oludhe		Treasure (Ag) Treasurer: G.A Okello		Clerk: (Ag) Clerk : E. Olwanda	
No. of Employees:	40	No. of Councillors:	8	Business Permit Schedule:	11
Total Yearly Salaries:	4,089,870	Total Civic Costs:	1,324,000	Business Permit Base Value	600
Average/Employee:	102,247	Average/Councillor:	165,500		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,622,672	3,481,756	96.11	5,507,477	158.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,622,672	3,481,756	96.1	5,507,477	158.2
Local Revenues					
CILOR	38,448	38,488	100.1	38,488	100.0
Property Rates	3,800,000	480,553	12.6	4,600,000	957.2
Single Business Permit	2,000,000	1,284,400	64.2	2,000,000	155.7
Market Fees	3,000,000	2,814,730	93.8	3,000,000	106.6
Others	2,467,000	1,898,793	43.4	4,375,400	230.4
Sub-Total	11,305,448	6,516,964	57.6	14,013,888	215.0
TOTAL REVENUES	14,928,120	9,998,720	67.0	19,521,365	195.2
EXPENDITURES					
Civic	1,409,000	1,324,000	94.0	1,568,000	118.4
L A Personnel	6,543,036	4,089,870	62.5	7,884,120	192.8
L A Operations	2,330,000	1,331,102	57.1	2,608,000	195.9
L A Maintenance	880,000	772,780	87.8	1,210,000	156.6
TOTAL Recurrent Expenditures	11,162,036	7,517,752	67.4	13,270,120	176.5
[redacted] SURPLUS/DEFICITS	3,766,084	2,480,968	65.9	6,251,245	252.0
CAPITAL EXPENDITURES	1,694,000	607,417	0.0	2,709,498	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
[redacted] DEFICITS	2,072,084	1,873,551	90.4	3,541,747	3,166.0
DEBT RESOLUTION REPAYMENTS	1,928,672	1,480,968	76.8	2,797,979	188.9
[redacted] SURPLUS/DEFICITS	143,412	392,583	273.7	743,768	189.5

Implemented Projects 2002/2003			
Code	**Project Description**	**Amount (KShs)**	**%**
000	LASDAP	251,270	41
405	Roads Maintenance	175,247	29
	Market improvement	88,500	15
		92,400	15
	TOTAL	607,417	100

Planned Projects 2003/2004			
Code	**Project Description**	**Amount (KShs)**	**%**
925	Improvemet of water supply	600,000	35
310	Furniture & equipment	300,000	18
405	Roads improvement	300,000	18
	All Other Projects	494,000	29
	TOTAL	1,694,000	100

[redacted] FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	39.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	57.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	67.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	35.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	76.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 041 Bungoma County Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: BUNGOMA**

(Values in KShs)

Mayor: Chairman: J.B Wasike
No. of Employees: 181
Total Yearly Salaries: 19,849,291
Average/Employee: 109,665

Treasure (Ag) Treasurer: John Osinya
No. of Councillors: 41
Total Civic Costs: 7,284,978
Average/Councillor: 177,682

Clerk: Clerk : J.A Ayango
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	0	41,347,575	0.00	53,701,610	129.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	0	41,347,575	0.0	53,701,610	129.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	200,000	0	0.0	0	0.0
Single Business Permit	4,581,655	3,419,613	74.6	4,415,750	129.1
Market Fees	4,467,000	0	0.0	30,000	0.0
Others	8,412,537	7,523,794	34.0	22,100,526	293.7
Sub-Total	17,661,192	10,943,407	62.0	26,546,276	242.6
TOTAL REVENUES	17,661,192	52,290,982	296.1	80,247,886	153.5
EXPENDITURES					
Civic	5,372,045	7,284,978	135.6	3,705,000	50.9
L A Personnel	17,880,108	19,849,291	111.0	27,739,434	139.8
L A Operations	7,290,000	12,083,016	165.7	7,987,300	66.1
L A Maintenance	6,615,500	2,655,061	40.1	6,552,000	246.8
TOTAL Recurrent Expenditures	37,157,653	41,872,346	112.7	45,983,734	109.8
RECURRENT SURPLUS/DEFICITS	-19,496,461	10,418,636		34,264,152	328.9
CAPITAL EXPENDITURES	12,242,974	11,942,974	0.0	24,810,483	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-31,739,435	-1,524,338.1	4.8	9,453,669	
DEBT RESOLUTION REPAYMENTS	7,824,034	7,410,483	94.7	7,410,483	100.0
UNCOMMITED SURPLUS/DEFICITS	-39,563,469	-8,934,821	22.6	2,043,186	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
900	Water Projects	4,500,000	38
405	Road Projects	4,242,974	36
	Health Projects	3,200,000	27
		0	0
	TOTAL	11,942,974	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
305	Water sanitation and Infrastructure	4,500,000	38
410	Roads/streets rehabilitation	4,242,297	36
245	Health infractutive Rehabilitation	3,200,000	27
	All Other Projects	0	0
	TOTAL	11,942,297	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	37.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	62.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	112.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	97.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	94.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 046 Bungoma Municipal Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: BUNGOMA**

(Values in KShs)

Mayor: Mayor: Patrick Weso
No. of Employees: 162
Total Yearly Salaries: 18,054,739
Average/Employee: 111,449

Treasure Treasurer: Ephraim V. Lugan
No. of Councillors: 13
Total Civic Costs: 3,662,814
Average/Councillor: 281,755

Clerk: Clerk : Jack Mukhongo
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,510,635	8,510,636	100.00	16,006,275	188.1
Road Maintenance Levy Fund (RMLF)	3,500,000	0	0.0	3,161,404	0.0
Sub-Total	12,010,635	8,510,636	70.9	19,167,679	225.2
Local Revenues					
CILOR	1,500,000	1,500,000	100.0	1,500,000	100.0
Property Rates	6,900,000	6,493,365	94.1	4,050,000	62.4
Single Business Permit	6,450,000	2,893,565	44.9	5,550,000	191.8
Market Fees	4,730,000	3,580,300	75.7	5,721,000	159.8
Others	12,297,800	10,998,535	89.4	12,308,510	111.9
Sub-Total	31,877,800	25,465,765	79.9	29,129,510	114.4
TOTAL REVENUES	43,888,435	33,976,401	77.4	48,297,189	142.1
EXPENDITURES					
Civic	3,254,560	3,662,814	112.5	4,472,560	122.1
L A Personnel	16,835,860	18,054,739	107.2	25,693,284	142.3
L A Operations	11,450,220	5,556,706	48.5	11,488,870	206.8
L A Maintenance	9,759,760	1,757,717	18.0	5,665,820	322.3
TOTAL Recurrent Expenditures	41,300,400	29,031,976	70.3	47,320,534	163.0
RECURRENT SURPLUS/DEFICITS	2,588,035	4,944,424	191.0	976,655	19.8
CAPITAL EXPENDITURES	3,672,500	5,969,185	0.0	8,070,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-1,084,465	-1,024,760.8	94.5	-7,093,345	692.2
DEBT RESOLUTION REPAYMENTS	3,900,000	1,500,000	38.5	3,200,000	213.3
UNCOMMITED SURPLUS/DEFICITS	-4,984,465	-2,524,761	50.7	-10,293,345	407.7

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of tractor	2,455,000	41
	Way leave compensation	1,283,194	21
	Painting of town hall	520,850	9
		1,710,141	29
	TOTAL	5,969,185	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
705	Renovation of stadium	1,032,988	40
900	Protection of springs	727,400	28
405	Opening of drains	468,000	18
	All Other Projects	327,360	13
	TOTAL	2,555,748	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	37.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	70.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	162.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	38.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 051 Bureti County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: BURETI**

(Values in KShs)

Mayor: Chairman: David Rono
No. of Employees: 78
Total Yearly Salaries: 14,100,872
Average/Employee: 180,780

Treasure Treasurer: Samwel Arap Chir
No. of Councillors: 24
Total Civic Costs: 3,824,727
Average/Councillor: 159,364

Clerk: Clerk : Isaac Kiplangat Tonui
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,677,032	17,677,032	100.00	18,501,893	104.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,677,032	17,677,032	100.0	18,501,893	104.7
Local Revenues					
CILOR	2,194,500	3,259,639	148.5	2,194,813	67.3
Property Rates	500,000	885,437	177.1	661,240	74.7
Single Business Permit	4,024,500	3,445,390	85.6	2,558,660	74.3
Market Fees	1,247,640	975,075	78.2	1,189,540	122.0
Others	7,340,600	7,558,424	77.3	9,776,866	129.4
Sub-Total	15,307,240	16,123,965	105.3	16,381,119	101.6
TOTAL REVENUES	32,984,272	33,800,997	102.5	34,883,012	103.2
EXPENDITURES					
Civic	4,489,780	3,824,727	85.2	5,046,822	132.0
L A Personnel	25,908,540	14,100,872	54.4	12,719,485	90.2
L A Operations	8,883,018	6,549,243	73.7	1,795,895	27.4
L A Maintenance	740,040	1,603,018	216.6	1,260,000	78.6
TOTAL Recurrent Expenditures	40,021,378	26,077,860	65.2	20,822,202	79.8
RECURRENT SURPLUS/DEFICITS	-7,037,106	7,723,137		14,060,810	182.1
CAPITAL EXPENDITURES	6,294,500	6,054,500	0.0	5,550,568	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-13,331,606	1,668,637.0		8,510,242	510.0
DEBT RESOLUTION REPAYMENTS	2,500,000	0	0.0	3,252,254	0.0
UNCOMMITED SURPLUS/DEFICITS	-15,831,606	1,668,637		5,257,988	315.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	school Books For 12 Schools 1 sec saosa	235,000	4
	Building Chepkon Nursery Schools	200,000	3
	Buying plots for Schools(Chesamisot	200,000	3
		5,419,500	90
	TOTAL	6,054,500	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
240	School books for 12 schools (1) sec -(Saosa)	235,000	4
505	Building Chepkon nursery schools	200,000	3
505	Buying plot for schools (Chesamisot)	200,000	3
	All Other Projects	5,609,500	90
	TOTAL	6,244,500	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	29.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	105.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	65.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	96.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY [redacted] **District: UASIN GISHU**

(Values in KShs)

Mayor: Chairman: J.A Lemengit
No. of Employees: 4
Total Yearly Salaries: 1,347,413
Average/Employee: 336,853

Treasure (Ag) Treasurer: Elija K. Chem
No. of Councillors: 8
Total Civic Costs: 836,291
Average/Councillor: 104,536

Clerk: (Ag) Clerk : Elija K. Chemorem
Business Permit Schedule: 6
Business Permit Base Value 250

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,862,103	3,862,103	100.00	4,598,184	119.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,862,103	3,862,103	100.0	4,598,184	119.1
Local Revenues					
CILOR	500,000	788,600	157.7	0	0.0
Property Rates	0	805,043	0.0	165,000	20.5
Single Business Permit	800,000	747,554	93.4	887,000	118.7
Market Fees	602,000	165,650	27.5	288,567	174.2
Others	2,229,700	628,151	101.9	616,341	98.1
Sub-Total	4,131,700	3,134,998	75.9	1,956,908	62.4
TOTAL REVENUES	7,993,803	6,997,101	87.5	6,555,092	93.7
EXPENDITURES					
Civic	1,069,000	836,291	78.2	933,000	111.6
L A Personnel	2,434,371	1,347,413	55.3	2,954,980	219.3
L A Operations	746,620	516,365	69.2	938,261	181.7
L A Maintenance	446,000	110,400	24.8	253,000	229.2
TOTAL Recurrent Expenditures	4,695,991	2,810,469	59.8	5,079,241	180.7
[redacted]					
CAPITAL EXPENDITURES	2,843,103	1,376,803	0.0	2,240,700	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
[redacted]					
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
[redacted]					

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Road grading	505,299	37
	Assistance School	402,955	29
	Drainage System	181,570	13
		286,979	21
	TOTAL	1,376,803	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
505	Provision of building materials and lab equip.- Kapkeno ward	160,000	7
505	Provision of building to school - Burnt forest ward	152,000	7
505	Provision of building materials to school - Lingwai ward	140,000	6
	All Other Projects	1,720,000	79
	TOTAL	2,172,000	100

[redacted]

LATF Personnel Ratio.	46.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	61.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	29.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	75.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	59.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	48.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 061 Busia County Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: BUSIA**

(Values in KShs)

Mayor: Chairman: Raphael Ojwang
No. of Employees: 84
Total Yearly Salaries: 8,241,282
Average/Employee: 98,111

Treasure Treasurer: James Akoto
No. of Councillors: 35
Total Civic Costs: 3,947,693
Average/Councillor: 112,791

Clerk: Clerk : Bob Samson M Munialo
Business Permit Schedule: 9
Business Permit Base Value 400

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,618,120	16,777,836	95.23	23,357,349	139.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,618,120	16,777,836	95.2	23,357,349	139.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	6,153,500	2,934,800	47.7	4,688,840	159.8
Market Fees	8,182,500	2,600,145	31.8	4,636,319	178.3
Others	6,828,000	2,284,238	82.9	2,754,614	120.6
Sub-Total	21,164,000	7,819,183	36.9	12,079,773	154.5
TOTAL REVENUES	38,782,120	24,597,019	63.4	35,437,122	144.1
EXPENDITURES					
Civic	4,212,000	3,947,693	93.7	3,455,365	87.5
L A Personnel	9,995,824	8,241,282	82.4	14,115,138	171.3
L A Operations	5,513,060	4,736,766	85.9	3,222,886	68.0
L A Maintenance	2,237,500	509,008	22.7	1,033,400	203.0
TOTAL Recurrent Expenditures	21,958,384	17,434,749	79.4	21,826,789	125.2
RECURRENT SURPLUS/DEFICITS	16,823,736	7,162,270	42.6	13,610,333	190.0
CAPITAL EXPENDITURES	8,504,703	4,863,781	0.0	7,007,204	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,319,033	2,298,489.0	27.6	6,603,129	287.3
DEBT RESOLUTION REPAYMENTS	6,807,917	2,922,830	42.9	6,128,136	209.7
UNCOMMITED SURPLUS/DEFICITS	1,511,116	-624,341		474,993	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construction of hostel	2,524,925	52
	Computerisation	1,550,000	32
900	Water springs	229,630	5
		559,226	11
	TOTAL	4,863,781	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Construction of council (canteen & offices)	1,886,500	22
315	Purchase of motor vehicle	1,768,203	21
900	Construction of water springs	1,100,000	13
	All Other Projects	3,750,000	44
	TOTAL	8,504,703	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	36.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	57.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	42.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN **District: BUSIA**

(Values in KShs)

Mayor: Mayor: Wyclife Otieno		Treasure Treasurer: Bernard Malili		Clerk: (Ag)Clerk : F.Idiama	
No. of Employees:	164	No. of Councillors:	10	Business Permit Schedule:	12
Total Yearly Salaries:	15,469,769	Total Civic Costs:	2,419,245	Business Permit Base Value	700
Average/Employee:	94,328	Average/Councillor:	241,925		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,366,350	12,366,350	100.00	11,800,325	95.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,366,350	12,366,350	100.0	11,800,325	95.4
Local Revenues					
CILOR	2,269,440	1,000,000	44.1	2,269,440	226.9
Property Rates	1,450,000	1,628,305	112.3	5,596,276	343.7
Single Business Permit	3,200,000	3,475,100	108.6	5,560,995	160.0
Market Fees	4,189,500	2,064,320	49.3	0	0.0
Others	18,868,000	14,747,140	53.5	27,562,490	186.9
Sub-Total	29,976,940	22,914,865	76.4	40,989,201	178.9
TOTAL REVENUES	42,343,290	35,281,215	83.3	52,789,526	149.6
EXPENDITURES					
Civic	2,687,000	2,419,245	90.0	3,341,000	138.1
L A Personnel	15,542,992	15,469,769	99.5	23,217,508	150.1
L A Operations	4,970,000	4,598,260	92.5	8,017,346	174.4
L A Maintenance	5,510,000	2,231,637	40.5	6,890,000	308.7
TOTAL Recurrent Expenditures	28,709,992	24,718,912	86.1	41,465,854	167.7
RECURRENT SURPLUS/DEFICITS	13,633,298	10,562,303	77.5	11,323,672	107.2
CAPITAL EXPENDITURES	9,801,140	6,160,542	0.0	9,171,971	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,832,158	4,401,761	114.8	2,151,701	48.9
DEBT RESOLUTION REPAYMENTS	2,565,210	3,047,555	118.8	2,628,354	86.2
UNCOMMITED SURPLUS/DEFICITS	1,266,948	1,354,207	106.9	-476,653	-35.2

Implemented Projects 2002/2003			
Code	**Project Description**	**Amount (KShs)**	**%**
	Construction of stadium perimeter wall	3,434,870	56
405	Grading of roads	1,095,500	18
	Rehabilitation of sewerage	499,400	8
		1,130,772	18
	TOTAL	6,160,542	100

Planned Projects 2003/2004			
Code	**Project Description**	**Amount (KShs)**	**%**
400	Grading of roads	4,302,890	44
400	Construction of stadium perimeter wall/pavillion	3,000,000	31
900	Construction of boreholes & springs	2,114,250	22
	All Other Projects	384,000	4
	TOTAL	9,801,140	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGES)

LATF Personnel Ratio:	47.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	66.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	76.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	86.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	62.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	118.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 071 Butere-Mumias County Council

Province: WESTERN — **Summary Profile Fiscal Year 2002/2003** — **District: BUTERE-MUMIAS**

(Values in KShs)

Mayor: Chairman: L. Oyando
No. of Employees: 154
Total Yearly Salaries: 13,967,779
Average/Employee: 90,700

Treasure (Ag) Treasurer: Clement Pius
No. of Councillors: 25
Total Civic Costs: 3,585,111
Average/Councillor: 143,404

Clerk: Clerk : Albert M. Onkundi
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,414,988	23,414,988	100.00	33,876,569	144.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,414,988	23,414,988	100.0	33,876,569	144.7
Local Revenues					
CILOR	380,000	0	0.0	200,000	0.0
Property Rates	1,600,000	120,574	7.5	560,000	464.4
Single Business Permit	10,920,000	4,689,448	42.9	6,745,000	143.8
Market Fees	7,720,000	5,056,255	65.5	7,000,200	138.4
Others	9,183,500	5,500,654	24.1	22,866,300	415.7
Sub-Total	29,803,500	15,366,931	51.6	37,371,500	243.2
TOTAL REVENUES	53,218,488	38,781,919	72.9	71,248,069	183.7
EXPENDITURES					
Civic	5,284,000	3,585,111	67.8	6,176,000	172.3
L A Personnel	16,724,676	13,967,779	83.5	22,485,217	161.0
L A Operations	12,351,416	2,125,123	17.2	8,833,000	415.6
L A Maintenance	1,888,000	586,072	31.0	15,730,000	2,684.0
TOTAL Recurrent Expenditures	36,248,092	20,264,085	55.9	53,224,217	262.7
RECURRENT SURPLUS/DEFICITS	16,970,396	18,517,834	109.1	18,023,852	97.3
CAPITAL EXPENDITURES	12,600,000	3,120,582	0.0	11,000,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,370,396	15,397,252.0	352.3	7,023,852	45.6
DEBT RESOLUTION REPAYMENTS	4,248,572	8,663,247	203.9	6,000,000	69.3
UNCOMMITED SURPLUS/DEFICITS	121,824	6,734,005	5,527.7	1,023,852	15.2

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Office construction	2,304,795	74
405	Road streets enhancement	680,000	22
	House rehabilitation	97,487	3
		38,300	1
	TOTAL	3,120,582	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
400	Roads Streets Construction Enhancement	4,600,000	37
200	Councils Premises Construction/Enhancement	3,500,000	28
900	Water Sanitation Infrastructure Construction Enhancement	1,000,000	8
	All Other Projects	3,500,000	28
	TOTAL	12,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	44.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	51.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	55.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	203.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY **District: WEST POKOT**

(Values in KShs)

Mayor: Chairman: Wilson Cheroka
No. of Employees: 11
Total Yearly Salaries: 1,780,818
Average/Employee: 161,893

Treasure Treasurer: Lilian Sindano
No. of Councillors: 7
Total Civic Costs: 938,170
Average/Councillor: 134,024

Clerk: Clerk : Wilson Cheroka
Business Permit Schedule: 13
Business Permit Base Value 850

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,763,453	2,820,775	102.07	2,342,851	83.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,763,453	2,820,775	102.1	2,342,851	83.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	85,930	0	0.0	0	0.0
Single Business Permit	250,400	154,000	61.5	252,655	164.1
Market Fees	140,000	266,747	190.5	416,599	156.2
Others	2,290,900	1,006,405	74.1	1,359,033	135.0
Sub-Total	2,767,230	1,427,152	51.6	2,028,287	142.1
TOTAL REVENUES	5,530,683	4,247,927	76.8	4,371,138	102.9
EXPENDITURES					
Civic	716,434	938,170	130.9	498,616	53.1
L A Personnel	1,724,066	1,780,818	103.3	2,943,452	165.3
L A Operations	141,844	564,832	398.2	78,723	13.9
L A Maintenance	84,610	547,700	647.3	71,810	13.1
TOTAL Recurrent Expenditures	2,666,954	3,831,520	143.7	3,592,601	93.8
CAPITAL EXPENDITURES	1,785,000	400,000	0.0	1,765,742	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
DEBT RESOLUTION REPAYMENTS	198,815	0	0.0	476,517	0.0

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of Open air market	400,000	100
		0	0
		0	0
		0	0
	TOTAL	400,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Roads Improvement & Grading	800,000	45
100	Valuation Roll	400,000	22
260	Construction of Markets	400,000	22
	All Other Projects	185,000	10
	TOTAL	1,785,000	100

LATF Personnel Ratio:	54.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	53.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	51.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	143.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	22.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 081 Chogoria Town Council

Province: EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: THARAKA**

(Values in KShs)

Mayor: Chairman: Keffar M.Mwiandi | Treasure (Ag) Treasurer: Justus Njagi M | Clerk: Clerk : Eustace Kaburu Mutunga

No. of Employees:	31	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	14,103,528	Total Civic Costs:	498,593	Business Permit Base Value	500
Average/Employee:	454,953	Average/Councillor:	62,324		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,228,597	4,228,597	100.00	4,297,589	101.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,228,597	4,228,597	100.0	4,297,589	101.6
Local Revenues					
CILOR	395,360	1,451,960	367.3	395,360	27.2
Property Rates	1,134,780	0	0.0	0	0.0
Single Business Permit	1,972,920	1,458,410	73.9	1,594,235	109.3
Market Fees	852,720	356,551	41.8	468,176	131.3
Others	2,819,420	1,256,589	42.7	2,940,626	234.0
Sub-Total	7,175,200	4,523,510	63.0	5,398,397	119.3
TOTAL REVENUES	11,403,797	8,752,107	76.7	9,695,986	110.8
EXPENDITURES					
Civic	841,100	498,593	59.3	685,600	137.5
L A Personnel	4,134,780	14,103,528	341.1	5,110,684	36.2
L A Operations	1,149,940	930,367	80.9	995,258	107.0
L A Maintenance	2,281,548	575,191	25.2	231,850	40.3
TOTAL Recurrent Expenditures	8,407,368	16,107,679	191.6	7,023,392	43.6
RECURRENT SURPLUS/DEFICITS	2,996,429	-7,355,572		2,672,594	
CAPITAL EXPENDITURES	2,180,333	3,518,850	0.0	1,050,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	816,097	-10,874,421.8		1,622,594	
DEBT RESOLUTION REPAYMENTS	759,417	759,417	100.0	1,419,789	187.0
UNCOMMITED SURPLUS/DEFICITS	56,680	-11,633,839		202,805	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Completion of town hall	3,018,849	86
	Rehabilitation of schools	250,000	7
	Purchase of office equipment	145,833	4
		104,168	3
	TOTAL	3,518,850	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Completion of Town Hall	1,500,000	69
505	Rehabilitation of School	250,000	11
260	Construction of Barter Market	180,333	8
	All Other Projects	250,000	11
	TOTAL	2,180,333	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	3.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	191.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	161.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

[redacted]

Province: EASTERN [redacted] **District: THARAKA**

(Values in KShs)

Mayor: Mayor: Beatrice Kathuni | Treasure (Ag) Treasurer: Christopher N | Clerk: Clerk : Robinson Wangondu Ngichabi

No. of Employees:	50	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	5,687,297	Total Civic Costs:	924,082	Business Permit Base Value	500
Average/Employee:	113,746	Average/Councillor:	115,510		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,226,933	4,724,554	111.77	5,954,548	126.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,226,933	4,724,554	111.8	5,954,548	126.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,822,750	3,104,480	64.4	3,017,100	97.2
Market Fees	1,095,930	1,645,400	150.1	595,367	36.2
Others	3,559,940	2,254,357	60.2	3,743,695	166.1
Sub-Total	9,478,620	7,004,237	73.9	7,356,162	105.0
TOTAL REVENUES	13,705,553	11,728,791	85.6	13,310,710	113.5
EXPENDITURES					
Civic	1,303,500	924,082	70.9	1,421,000	153.8
L A Personnel	4,833,559	5,687,297	117.7	6,926,979	121.8
L A Operations	2,335,640	1,946,078	83.3	3,858,700	198.3
L A Maintenance	1,591,800	91,514	5.7	1,245,000	1,360.4
TOTAL Recurrent Expenditures	10,064,499	8,648,971	85.9	13,451,679	155.5
CURRENT SURPLUS/DEFICITS	**3,641,054**	**3,079,820**	**84.6**	**-140,969**	
CAPITAL EXPENDITURES	3,336,926	1,261,321	0.0	2,901,256	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
SURPLUS/DEFICITS	**304,128**	**1,818,499.0**	**597.9**	**-3,042,225**	
DEBT RESOLUTION REPAYMENTS	193,907	93,907	48.4	130,520	139.0
LIMITED SURPLUS/DEFICITS	**110,221**	**1,724,592**	**1,564.7**	**-3,172,745**	

Implemented Projects 2002/2003			
Code	**Project Description**	**Amount (KShs)**	**%**
	Matatu/bus park	1,028,618	82
405	Grading & murraming roads	205,466	16
	Open air market	27,237	2
		0	0
	TOTAL	1,261,321	100

Planned Projects 2003/2004			
Code	**Project Description**	**Amount (KShs)**	**%**
405	Grading Murraming of Roads	1,353,326	41
260	Improvement of Hawker's Site	600,000	18
800	Construction of Buspark	500,000	15
	All Other Projects	883,600	26
	TOTAL	3,336,926	100

[redacted] FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	65.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	73.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	85.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	37.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	48.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 091 Eldama Ravine Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: KOIBATEK**

(Values in KShs)

Mayor: Chairman: Moses Tanui | Treasure Treasurer: Ibrahim Kipruto Ch | Clerk: (Ag) Clerk : Kiprotich Kumen

No. of Employees:	37	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	5,121,987	Total Civic Costs:	933,282	Business Permit Base Value	350
Average/Employee:	138,432	Average/Councillor:	116,660		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,410,562	4,410,562	100.00	6,681,452	151.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	6,053,280	0.0
Sub-Total	4,410,562	4,410,562	100.0	12,734,732	288.7
Local Revenues					
CILOR	2,500,000	2,000,000	80.0	0	0.0
Property Rates	600,000	358,201	59.7	192,870	53.8
Single Business Permit	1,350,000	1,620,960	120.1	1,235,319	76.2
Market Fees	700,000	2,222,964	317.6	879,400	39.6
Others	5,432,120	1,924,255	76.2	2,524,288	131.2
Sub-Total	10,582,120	8,126,380	76.8	4,831,877	59.5
TOTAL REVENUES	14,992,682	12,536,942	83.6	17,566,609	140.1
EXPENDITURES					
Civic	1,280,400	933,282	72.9	1,280,400	137.2
L A Personnel	8,273,515	5,121,987	61.9	8,036,152	156.9
L A Operations	3,733,799	1,892,580	50.7	2,966,000	156.7
L A Maintenance	1,427,783	1,226,190	85.9	1,427,783	116.4
TOTAL Recurrent Expenditures	14,715,497	9,174,039	62.3	13,710,335	149.4
RECURRENT SURPLUS/DEFICITS	277,185	3,362,903	1,213.2	3,856,274	114.7
CAPITAL EXPENDITURES	2,363,870	1,700,000	0.0	2,363,870	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-2,086,685	1,662,903.0		1,492,404	89.7
DEBT RESOLUTION REPAYMENTS	160,000	0	0.0	927,799	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,246,685	1,662,903		564,605	34.0

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Stadium Perimeter wall	1,000,000	59
	Coat of arms	250,000	15
	Town zoning Plan	250,000	15
		200,000	12
	TOTAL	1,700,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
710	Stadium Perimeter Wall	1,000,000	49
900	Coat of Arms	250,000	12
900	Town Zoning Planning	250,000	12
	All Other Projects	530,000	26
	TOTAL	2,030,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	44.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	62.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	71.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 096 Eldoret Municipal Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: UASIN GISHU**

(Values in KShs)

Mayor: Mayor: J.K Magut
No. of Employees: 1,181
Total Yearly Salaries: 133,634,017
Average/Employee: 113,153

Treasure Treasurer: Sylvanus Omumu
No. of Councillors: 20
Total Civic Costs: 3,363,621
Average/Councillor: 168,181

Clerk: (Ag) Clerk : M.H Kimaiyo
Business Permit Schedule: 12
Business Permit Base Value 700

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	42,803,729	42,803,729	100.00	53,545,000	125.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	22,875,000	0.0
Sub-Total	42,803,729	42,803,729	100.0	76,420,000	178.5
Local Revenues					
CILOR	17,903,268	7,033,075	39.3	16,276,000	231.4
Property Rates	97,000,000	63,163,141	65.1	38,000,000	60.2
Single Business Permit	16,000,000	22,306,140	139.4	23,000,000	103.1
Market Fees	8,320,600	11,264,998	135.4	16,845,000	149.5
Others	68,243,300	110,244,867	101.0	109,206,000	99.1
Sub-Total	207,467,168	214,012,221	103.2	203,327,000	95.0
TOTAL REVENUES	250,270,897	256,815,950	102.6	279,747,000	108.9
EXPENDITURES					
Civic	6,719,690	3,363,621	50.1	6,998,000	208.0
L A Personnel	125,113,102	133,634,017	106.8	116,556,678	87.2
L A Operations	82,655,340	36,081,565	43.7	24,884,166	69.0
L A Maintenance	27,290,562	7,137,166	26.2	18,393,000	257.7
TOTAL Recurrent Expenditures	241,778,694	180,216,369	74.5	166,831,844	92.6
RECURRENT SURPLUS/DEFICITS	8,492,203	76,599,581	902.0	112,915,156	147.4
CAPITAL EXPENDITURES	26,548,678	20,314,923	0.0	34,766,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-18,056,475	56,284,658.0		78,149,156	138.8
DEBT RESOLUTION REPAYMENTS	162,255,051	42,791,800	26.4	15,000,000	35.1
UNCOMMITED SURPLUS/DEFICITS	-180,311,526	13,492,858		63,149,156	468.0

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
705	64 Stadium Fencing Wall	6,844,729	34
	Railway land Aquisation	6,155,779	30
	Kapsoya Health Centre	2,903,202	14
		4,411,213	22
	TOTAL	20,314,923	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Grading ,gravelling & improving of drains (cemetry rd) kimumu/ s	3,859,351	15
	Constaction of permanent wall around 64 stadium & industrial hur	3,857,121	15
	Expansion of drainage around Uhuru Estate Kidiwa	2,000,000	8
	All Other Projects	16,341,200	63
	TOTAL	26,057,672	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	53.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	1.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	103.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	76.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	26.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 101 Embu County Council

Province: EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: EMBU**

(Values in KShs)

Mayor: Chairman:
Treasure Treasurer: Christopher N. B. M Clerk: Clerk : Lucy N. Nyaga (Mrs.)

No. of Employees:	62	No. of Councillors:	13	Business Permit Schedule:	10
Total Yearly Salaries:	8,980,973	Total Civic Costs:	1,943,239	Business Permit Base Value	500
Average/Employee:	144,854	Average/Councillor:	149,480		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,420,656	11,420,656	100.00	14,818,611	129.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,420,656	11,420,656	100.0	14,818,611	129.8
Local Revenues					
CILOR	520,000	0	0.0	520,000	0.0
Property Rates	90,000	0	0.0	90,000	0.0
Single Business Permit	7,000,000	7,987,460	114.1	8,000,000	100.2
Market Fees	1,090,000	964,850	88.5	1,398,000	144.9
Others	16,355,000	2,549,219	17.5	14,560,000	571.2
Sub-Total	25,055,000	11,501,529	45.9	24,568,000	213.6
TOTAL REVENUES	36,475,656	22,922,185	62.8	39,386,611	171.8
EXPENDITURES					
Civic	2,978,000	1,943,239	65.3	3,217,000	165.5
L A Personnel	7,123,480	8,980,973	126.1	12,042,800	134.1
L A Operations	4,407,300	3,327,149	75.5	5,229,300	157.2
L A Maintenance	1,292,000	961,036	74.4	2,767,000	287.9
TOTAL Recurrent Expenditures	15,800,780	15,212,397	96.3	23,256,100	152.9
RECURRENT SURPLUS/DEFICITS	20,674,876	7,709,788	37.3	16,130,511	209.2
CAPITAL EXPENDITURES	3,709,367	3,529,367	0.0	11,440,611	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	16,965,509	4,180,421.0	24.6	4,689,900	112.2
DEBT RESOLUTION REPAYMENTS	3,378,000	2,424,385	71.8	3,378,000	139.3
UNCOMMITED SURPLUS/DEFICITS	13,587,509	1,756,036	12.9	1,311,900	74.7

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Const. & ext. of health centre	370,930	11
405	Grading of murraming of roads	370,930	11
	Const. Of chiefs office	370,930	11
		2,416,577	68
	TOTAL	3,529,367	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
240	Construction of labolatory & lab Equipments	370,930	10
240	Construction of labolatory & observation Room	370,930	10
405	Grading and murraming of roads	370,930	10
	All Other Projects	2,595,647	70
	TOTAL	3,708,437	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	45.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	95.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	71.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 106 Embu Municipal Council

Province: EASTERN **Summary Profile Fiscal Year 2002/2003** **District: EMBU**

(Values in KShs)

Mayor: Chairman: Kanampiu Kaburi
No. of Employees: 155
Total Yearly Salaries: 27,046,341
Average/Employee: 174,493

Treasure Treasurer: James M. K. Njeru
No. of Councillors: 13
Total Civic Costs: 3,477,189
Average/Councillor: 267,476

Clerk: (Ag) Clerk : Bernard Njue Kinyua
Business Permit Schedule: 11
Business Permit Base Value 600

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,681,597	10,681,597	100.00	12,427,592	116.3
Road Maintenance Levy Fund (RMLF)	4,000,000	0	0.0	0	0.0
Sub-Total	14,681,597	10,681,597	72.8	12,427,592	116.3
Local Revenues					
CILOR	356,975	713,950	200.0	356,975	50.0
Property Rates	3,483,025	1,707,901	49.0	2,000,000	117.1
Single Business Permit	6,525,800	7,717,872	118.3	5,000,000	64.8
Market Fees	10,715,400	4,992,782	46.6	4,600,000	92.1
Others	55,374,918	56,765,220	109.3	51,944,960	91.5
Sub-Total	76,456,118	71,897,725	94.0	63,901,935	88.9
TOTAL REVENUES	91,137,715	82,579,322	90.6	76,329,527	92.4
EXPENDITURES					
Civic	5,802,000	3,477,189	59.9	2,712,000	78.0
L A Personnel	23,666,001	27,046,341	114.3	30,500,847	112.8
L A Operations	44,258,090	27,838,095	62.9	32,838,534	118.0
L A Maintenance	5,277,000	5,344,215	101.3	3,273,500	61.3
TOTAL Recurrent Expenditures	79,003,091	63,705,840	80.6	69,324,881	108.8
RECURRENT SURPLUS/DEFICITS	12,134,624	18,873,482	155.5	7,004,646	37.1
CAPITAL EXPENDITURES	9,500,000	7,700,704	0.0	4,000,000	0.0
LOAN REPAYMENTS	915,940	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,550,564	11,172,778.0	314.7	3,004,646	26.9
DEBT RESOLUTION REPAYMENTS	1,511,174	1,500,000	99.3	1,500,000	100.0
UNCOMMITED SURPLUS/DEFICITS	2,039,390	9,672,778	474.3	1,504,646	15.6

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Roads rehabilitation	3,136,397	41
	Computer hardware & networking	1,046,890	14
	Sewerage pumping station	933,403	12
		2,584,014	34
	TOTAL	7,700,704	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	covered market rooofing	75,000,000	91
405	Roads rehabilitation	2,500,000	3
100	Purchase of water meters	1,500,000	2
	All Other Projects	3,000,000	4
	TOTAL	82,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	33.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	77.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	94.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	80.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	81.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	99.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 111 Funyula Town Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: BUSIA**

(Values in KShs)

Mayor: Chairman: A.Nakhone
Treasure (Ag) Treasurer: Wilberforce K
Clerk: (Ag) Clerk : C.B Mutonyi

No. of Employees:	11	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	1,161,886	Total Civic Costs:	726,549	Business Permit Base Value	350
Average/Employee:	105,626	Average/Councillor:	90,819		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,698,683	3,227,922	119.61	3,189,156	98.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,698,683	3,227,922	119.6	3,189,156	98.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	700,000	0	0.0	0	0.0
Single Business Permit	0	444,810	0.0	364,970	82.1
Market Fees	902,000	422,450	46.8	484,110	114.6
Others	1,510,000	842,624	358.9	234,747	27.9
Sub-Total	3,112,000	1,709,884	54.9	1,083,827	63.4
TOTAL REVENUES	5,810,683	4,937,806	85.0	4,272,983	86.5
EXPENDITURES					
Civic	1,169,000	726,549	62.2	644,600	88.7
L A Personnel	1,951,753	1,161,886	59.5	2,495,067	214.7
L A Operations	445,425	800,003	179.6	400,000	50.0
L A Maintenance	124,000	60,493	48.8	31,000	51.2
TOTAL Recurrent Expenditures	3,690,178	2,748,931	74.5	3,570,667	129.9
RECURRENT SURPLUS/DEFICITS	2,120,505	2,188,875	103.2	702,316	32.1
CAPITAL EXPENDITURES	1,195,868	834,321	0.0	957,654	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	924,637	1,354,554.0	146.5	-255,338	
DEBT RESOLUTION REPAYMENTS	692,700	416,160	60.1	630,000	151.4
UNCOMMITED SURPLUS/DEFICITS	231,937	938,394	404.6	-885,338	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Professional fees	324,450	39
	Marketing stall building & repair	243,860	29
	Business	94,300	11
		171,711	21
	TOTAL	834,321	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Roads/Streets	400,000	34
800	Bus Park Development	300,000	25
905	Water Extension	240,000	20
	All Other Projects	245,868	21
	TOTAL	1,185,868	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	36.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	54.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	60.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NORTH EASTERN [redacted] **District: GARISSA**

(Values in KShs)

Mayor: Chairman: Gedi Bare		Treasure (Ag) Treasurer: Mohamud Ab		Clerk: Clerk : Abdikadir Haji Dahir	
No. of Employees:	56	No. of Councillors:	76	Business Permit Schedule:	12
Total Yearly Salaries:	8,214,642	Total Civic Costs:	6,362,630	Business Permit Base Value	700
Average/Employee:	146,690	Average/Councillor:	83,719		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,416,403	20,416,405	100.00	25,480,248	124.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,416,403	20,416,405	100.0	25,480,248	124.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,222,000	308,800	13.9	596,778	193.3
Market Fees	0	0	0.0	0	0.0
Others	21,496,000	12,411,680	95.0	13,062,299	105.2
Sub-Total	23,718,000	12,720,480	53.6	13,659,077	107.4
TOTAL REVENUES	44,134,403	33,136,885	75.1	39,139,325	118.1
EXPENDITURES					
Civic	7,894,800	6,362,630	80.6	4,022,400	63.2
L A Personnel	6,388,699	8,214,642	128.6	5,149,586	62.7
L A Operations	2,647,740	1,227,469	46.4	3,320,000	270.5
L A Maintenance	1,290,000	165,097	12.8	1,000,000	605.7
TOTAL Recurrent Expenditures	18,221,239	15,969,838	87.6	13,491,986	84.5
[redacted]RENT SURPLUS/DEFICITS	**25,913,164**	**17,167,047**	**66.2**	**25,647,339**	**149.4**
CAPITAL EXPENDITURES	12,092,330	8,099,374	0.0	16,880,215	0.0
LOAN REPAYMENTS	0	580,065	0.0	0	0.0
[redacted]RPLUS/DEFICITS	**13,820,834**	**8,487,608.2**	**61.4**	**8,767,124**	**103.3**
DEBT RESOLUTION REPAYMENTS	13,400,000	2,383,932	17.8	8,600,000	360.7
[redacted]IMITED SURPLUS/DEFICITS	**420,834**	**6,103,676**	**1,450.4**	**167,124**	**2.7**

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Masalani Admin. Block	3,000,000	37
	Extra woks on office	1,745,870	22
	Fafi Dip	1,350,000	17
		2,003,504	25
	TOTAL	8,099,374	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Construction of Admin. Block/County Hall	2,500,000	21
205	Extra Works at Garissa Office	1,200,000	10
260	Extension of Modogashe Market	1,192,330	10
	All Other Projects	7,200,000	60
	TOTAL	12,092,330	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	47.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	49.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio.	39.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	53 6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	87 6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	67.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	17.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 121 Garissa Municipal Council

Province: NORTH EASTERN

Summary Profile Fiscal Year 2002/2003

(Values in KShs)

District: GARISSA

Mayor: Mayor: Siyat Osman
No. of Employees: 28
Total Yearly Salaries: 17,336,359
Average/Employee: 619,156

Treasure (Ag) Treasurer: P.O Mubegi
No. of Councillors: 8
Total Civic Costs: 840,000
Average/Councillor: 105,000

Clerk: Clerk : Mohamed Hussein Haji
Business Permit Schedule: 12
Business Permit Base Value 700

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,180,227	17,907,558	110.68	17,907,558	100.0
Road Maintenance Levy Fund (RMLF)	3,200,000	0	0.0	0	0.0
Sub-Total	19,380,227	17,907,558	92.4	17,907,558	100.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,800,000	5,023,000	179.4	2,400,000	47.8
Market Fees	2,480,000	1,533,272	61.8	2,013,272	131.3
Others	27,382,000	19,300,000	66.5	29,024,000	150.4
Sub-Total	32,662,000	25,856,272	79.2	33,437,272	129.3
TOTAL REVENUES	52,042,227	43,763,830	84.1	51,344,830	117.3
EXPENDITURES					
Civic	3,192,000	840,000	26.3	2,330,000	277.4
L A Personnel	12,634,037	17,336,359	137.2	14,250,796	82.2
L A Operations	11,488,000	3,137,911	27.3	7,261,990	231.4
L A Maintenance	1,136,000	1,428,910	125.8	1,970,000	137.9
TOTAL Recurrent Expenditures	28,450,037	22,743,180	79.9	25,812,786	113.5
RECURRENT SURPLUS/DEFICITS	23,592,190	21,020,650	89.1	25,532,044	121.5
CAPITAL EXPENDITURES	11,777,467	2,039,700	0.0	13,699,209	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	11,814,723	18,980,950.0	160.7	11,832,835	62.3
DEBT RESOLUTION REPAYMENTS	4,402,760	4,500,000	102.2	4,207,349	93.5
UNCOMMITED SURPLUS/DEFICITS	7,411,963	14,480,950	195.4	7,625,486	52.7

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Const. Of coverd market	900,000	44
	Furniture & Fittings	703,000	34
	Office Automation	344,700	17
		92,000	5
	TOTAL	2,039,700	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	Market Const. Enhancement	4,000,000	34
400	Road Streets Construction	2,500,000	21
605	Social Waste Management - Refuse Chambers	1,200,000	10
	All Other Projects	4,077,467	35
	TOTAL	11,777,467	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	60.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	3.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	17.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	102.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA [redacted] **District: GUCHA**

(Values in KShs)

Mayor: Chairman: O. Magembe
No. of Employees: 75
Total Yearly Salaries: 17,701,767
Average/Employee: 236,024

Treasure (Ag) Treasurer: Samuel Josep Clerk: (Ag) Clerk : Samuel J. Nyamota
No. of Councillors: 33 Business Permit Schedule: 7
Total Civic Costs: 3,514,566 Business Permit Base Value 300
Average/Councillor: 106,502

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,093,885	21,093,885	100.00	25,987,511	123.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,093,885	21,093,885	100.0	25,987,511	123.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,036,000	2,085,000	201.3	2,813,250	134.9
Market Fees	2,873,966	3,052,620	106.2	3,202,070	104.9
Others	5,399,400	3,267,882	194.2	1,683,140	51.5
Sub-Total	9,309,366	8,405,502	90.3	7,698,460	91.6
TOTAL REVENUES	30,403,251	29,499,387	97.0	33,685,971	114.2
EXPENDITURES					
Civic	4,711,000	3,514,566	74.6	4,082,000	116.1
L A Personnel	10,640,280	17,701,767	166.4	15,665,840	88.5
L A Operations	2,252,325	3,964,892	176.0	2,633,000	66.4
L A Maintenance	94,000	980,151	1,042.7	314,000	32.0
TOTAL Recurrent Expenditures	17,697,605	26,161,376	147.8	22,694,840	86.7
[redacted]					
CAPITAL EXPENDITURES	12,700,000	6,015,693	0.0	8,750,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
[redacted]					
DEBT RESOLUTION REPAYMENTS	3,393,885	0	0.0	4,029,748	0.0
[redacted]					

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Roads	4,806,930	80
000	Office Construction	1,157,803	19
000	Toilets	50,960	1
		0	0
	TOTAL	6,015,693	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Rehabilitation of Rural Roads	4,000,000	31
	Office Completion - Headquarters	2,700,000	21
	Construction of Bridges	1,500,000	12
	All Other Projects	4,500,000	35
	TOTAL	12,700,000	100

[redacted]

LATF Personnel Ratio	50.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	147.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	47.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 131 Gusii County Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: KISII**

(Values in KShs)

Mayor: Chairman: Gasper G. Ongondi
No. of Employees: 144
Total Yearly Salaries: 2,572,834
Average/Employee: 17,867

Treasure (Ag) Treasurer: Richard Nyak
No. of Councillors: 21
Total Civic Costs: 1,256,451
Average/Councillor: 59,831

Clerk: (Ag) Clerk : Fred Nyamokeri
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,023,191	21,023,191	100.00	25,308,663	120.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	21,023,191	21,023,191	100.0	25,308,663	120.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,000,000	2,830,750	94.4	3,076,560	108.7
Market Fees	5,700,000	2,845,947	49.9	3,573,440	125.6
Others	21,535,000	2,621,147	49.3	5,321,338	203.0
Sub-Total	30,235,000	8,297,844	27.4	11,971,338	144.3
TOTAL REVENUES	51,258,191	29,321,035	57.2	37,280,001	127.1
EXPENDITURES					
Civic	2,014,600	1,256,451	62.4	2,468,900	196.5
L A Personnel	15,719,171	2,572,834	16.4	18,139,424	705.0
L A Operations	10,311,500	3,297,598	32.0	2,253,771	68.3
L A Maintenance	1,610,000	575,630	35.8	440,000	76.4
TOTAL Recurrent Expenditures	29,655,271	7,702,513	26.0	23,302,095	302.5
RECURRENT SURPLUS/DEFICITS	21,602,920	21,618,522	100.1	13,977,906	64.7
CAPITAL EXPENDITURES	6,306,958	5,000,000	0.0	7,592,600	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	15,295,962	16,618,522.0	108.6	6,385,306	38.4
DEBT RESOLUTION REPAYMENTS	14,216,233	14,216,233	100.0	17,466,063	122.9
UNCOMMITED SURPLUS/DEFICITS	1,079,729	2,402,289	222.5	-11,080,757	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Rehabilitation of grader	1,000,000	20
	Construction of bridges	800,000	16
405	Rehabilitation of Rural Access Roads	700,000	14
		2,500,000	50
	TOTAL	5,000,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
365	Rehabilitation of Grader	1,000,000	20
405	Construction of Bridge	800,000	16
405	Rehabilitation of Rural Access Roads	700,000	14
	All Other Projects	2,500,000	50
	TOTAL	5,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	27.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	26.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	79.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 136 Homa Bay County Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: HOMA BAY**

(Values in KShs)

Mayor: Chairman: Joseph Mandaji
No. of Employees: 106
Total Yearly Salaries: 3,159,150
Average/Employee: 29,803

Treasure Treasurer: Nelson O Ochungo Clerk: (Ag) Clerk : Dickson Anyango Kodede
No. of Councillors: 29 Business Permit Schedule: 7
Total Civic Costs: 4,710,331 Business Permit Base Value 300
Average/Councillor: 162,425

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,355,928	15,355,928	100.00	20,105,270	130.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,355,928	15,355,928	100.0	20,105,270	130.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	301,155	0.0	0	0.0
Single Business Permit	2,600,000	1,781,480	68.5	200,280	11.2
Market Fees	9,600,000	4,898,214	51.0	300,000	6.1
Others	8,415,000	1,221,457	11.9	10,264,200	840.3
Sub-Total	20,615,000	8,202,306	39.8	10,764,480	131.2
TOTAL REVENUES	35,970,928	23,558,234	65.5	30,869,750	131.0
EXPENDITURES					
Civic	3,762,000	4,710,331	125.2	3,962,000	84.1
L A Personnel	10,964,571	3,159,150	28.8	15,129,397	478.9
L A Operations	2,532,000	3,584,422	141.6	1,071,350	29.9
L A Maintenance	3,250,000	2,008,975	61.8	960,000	47.8
TOTAL Recurrent Expenditures	20,508,571	13,462,878	65.6	21,122,747	156.9
RECURRENT SURPLUS/DEFICITS	15,462,357	10,095,356	65.3	9,747,003	96.5
CAPITAL EXPENDITURES	7,700,000	5,931,280	0.0	7,900,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,762,357	4,164,075.8	53.6	1,847,003	44.4
DEBT RESOLUTION REPAYMENTS	7,655,928	6,410,647	83.7	6,629,875	103.4
UNCOMMITED SURPLUS/DEFICITS	106,429	-2,246,571		-4,782,872	212.9

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
900	Water San-Infra/Enh.- Ndhiwa	1,828,000	31
900	Water sani- Infra/Enhancement-Rodi-Kopany	1,532,600	26
	Rehabilitation of GR/MV	1,180,250	20
		1,390,430	23
	TOTAL	5,931,280	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
800	Bus park construction rodi Kopay	3,000,000	39
405	ROAD street rehabilitation	1,100,000	14
900	Ndhiwa trading centre	1,000,000	13
	Ali Other Projects	2,600,000	34
	TOTAL	7,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	41.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	39.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	65.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	77.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	83.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 141 Homa Bay Municipal Council

Province: NYANZA **Summary Profile Fiscal Year 2002/2003** **District: HOMA BAY**

(Values in KShs)

Mayor: Mayor: Joshua Angado
No. of Employees: 159
Total Yearly Salaries: 16,106,132
Average/Employee: 101,296

Treasure (Ag) Treasurer: Joseph Nyapc Clerk: Clerk : M.E Okumbo
No. of Councillors: 12 Business Permit Schedule: 11
Total Civic Costs: 1,909,675 Business Permit Base Value 600
Average/Councillor: 159,140

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,755,999	8,454,638	78.60	12,952,911	153.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	10,755,999	8,454,638	78.6	12,952,911	153.2
Local Revenues					
CILOR	1,453,066	0	0.0	0	0.0
Property Rates	3,655,644	1,056,207	28.9	1,652,950	156.5
Single Business Permit	2,671,200	2,486,865	93.1	2,631,025	105.8
Market Fees	11,818,861	6,804,470	57.6	8,484,150	124.7
Others	11,553,456	7,985,716	93.6	8,535,666	106.9
Sub-Total	31,152,227	18,333,258	58.9	21,303,791	116.2
TOTAL REVENUES	41,908,226	26,787,896	63.9	34,256,702	127.9
EXPENDITURES					
Civic	2,805,320	1,909,675	68.1	3,695,895	193.5
L A Personnel	17,242,430	16,106,132	93.4	18,972,019	117.8
L A Operations	5,929,400	3,535,219	59.6	6,814,905	192.8
L A Maintenance	5,592,875	889,820	15.9	4,130,468	464.2
TOTAL Recurrent Expenditures	31,570,025	22,440,846	71.1	33,613,287	149.8
RECURRENT SURPLUS/DEFICITS	10,338,201	4,347,050	42.0	643,415	14.8
CAPITAL EXPENDITURES	3,920,829	192,440	0.0	7,058,224	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,417,372	4,154,610.0	64.7	-6,414,809	
DEBT RESOLUTION REPAYMENTS	4,186,165	5,995,318	143.2	4,355,000	72.6
UNCOMMITED SURPLUS/DEFICITS	2,231,207	-1,840,708		-10,769,809	585.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Rehabilitation of vehicles	142,440	74
	Repair of slaughter House	30,000	16
	Purchase of office furniture	20,000	10
		0	0
	TOTAL	192,440	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Rehabilitation Murraming of acess roads	1,500,000	38
905	Rehabilitation of sewarage Plant	1,220,000	31
265	Rehabilitation of Old Market stalls	1,000,000	26
	All Other Projects	200,000	5
	TOTAL	3,920,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	31.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	58.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	4.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	143.2	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NORTH EASTERN [redacted] **District: IJARA**

(Values in KShs)

Mayor:		Treasure		Clerk:	
No. of Employees:	0	No. of Councillors:	0	Business Permit Schedule:	0
Total Yearly Salaries:	172,019	Total Civic Costs:	260,382	Business Permit Base Value	0
Average/Employee:	0	Average/Councillor:	0		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	0	0	0.00	6,407,682	0.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	0	0	0.0	6,407,682	0.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	0	188,695	0.0	253,000	134.1
Market Fees	0	0	0.0	0	0.0
Others	0	456,382	15.0	3,046,930	667.6
Sub-Total	0	645,077	0.0	3,299,930	511.6
TOTAL REVENUES	0	645,077	0.0	9,707,612	1,504.9
EXPENDITURES					
Civic	0	260,382	0.0	1,329,200	510.5
L A Personnel	0	172,019	0.0	971,294	564.6
L A Operations	0	95,625	0.0	205,000	214.4
L A Maintenance	0	15,115	0.0	75,000	496.2
TOTAL Recurrent Expenditures	0	543,141	0.0	2,580,494	475.1
[illegible]	0	101,936	[illegible]	[illegible]	[illegible]
CAPITAL EXPENDITURES	0	0	0.0	5,200,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
[illegible]	0	101,936	[illegible]	[illegible]	[illegible]
DEBT RESOLUTION REPAYMENTS	0	0	0.0	1,207,682	0.0
[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	0	0

[redacted]

LATF Personnel Ratio:	0.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	47.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	0.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	0.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 146 Isiolo County Council

Province: EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: ISIOLO**

(Values in KShs)

Mayor: Chairman: Hussein Ali
No. of Employees: 320
Total Yearly Salaries: 42,387,866
Average/Employee: 132,462

Treasure (Ag) Treasurer: Mohamed No
No. of Councillors: 28
Total Civic Costs: 9,696,900
Average/Councillor: 346,318

Clerk: Clerk : Adan Racho
Business Permit Schedule: 8
Business Permit Base Value 350

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,450,037	7,450,037	100.00	15,775,871	211.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,450,037	7,450,037	100.0	15,775,871	211.8
Local Revenues					
CILOR	55,000	400,000	727.3	400,000	100.0
Property Rates	330,000	19,841	6.0	743,000	3,744.8
Single Business Permit	3,062,136	1,492,795	48.8	1,437,600	96.3
Market Fees	2,162,680	46,500	2.2	1,488,150	3,200.3
Others	146,432,650	71,342,958	93.2	76,509,050	107.2
Sub-Total	152,042,466	73,302,094	48.2	80,577,800	109.9
TOTAL REVENUES	159,492,503	80,752,131	50.6	96,353,671	119.3
EXPENDITURES					
Civic	10,052,720	9,696,900	96.5	7,495,567	77.3
L A Personnel	24,383,660	42,387,866	173.8	50,481,286	119.1
L A Operations	34,811,847	20,416,559	58.6	27,275,285	133.6
L A Maintenance	7,043,660	8,582,349	121.8	6,852,333	79.8
TOTAL Recurrent Expenditures	76,291,887	81,083,674	106.3	92,104,471	113.6
RECURRENT SURPLUS/DEFICITS	83,200,616	-331,543		4,249,200	
CAPITAL EXPENDITURES	25,300,000	0	0.0	15,159,000	0.0
LOAN REPAYMENTS	383,400	0	0.0	440,910	0.0
NET SURPLUS/DEFICITS	58,284,016	-331,543.1		-11,350,710	3,423.6
DEBT RESOLUTION REPAYMENTS	3,725,019	0	0.0	730,568	0.0
UNCOMMITED SURPLUS/DEFICITS	54,558,997	-331,543		-12,081,278	3,644.0

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
207	Land Rover 110 (Two in number)	6,000,000	15
214	Road murumming in game park'	6,000,000	15
206	Construction of office And Chamber	5,000,000	12
	All Other Projects	23,070,000	58
	TOTAL	40,070,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	33.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	283.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12:0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	48.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 151 Iten-Tambach Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: KEIYO**

(Values in KShs)

Mayor: Chairman: Raymond Sende
No. of Employees: 25
Total Yearly Salaries: 3,576,940
Average/Employee: 143,078

Treasure Treasurer: Ambrose K. Cheli Clerk: (Ag) Clerk : Nicholas K. Chepkiyeng
No. of Councillors: 9 Business Permit Schedule: 10
Total Civic Costs: 869,476 Business Permit Base Value 500
Average/Councillor: 96,608

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,260,230	3,232,168	99.14	4,870,524	150.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,260,230	3,232,168	99.1	4,870,524	150.7
Local Revenues					
CILOR	255,000	355,000	139.2	255,000	71.8
Property Rates	600,000	80,001	13.3	360,339	450.4
Single Business Permit	1,650,000	1,001,130	60.7	1,227,280	122.6
Market Fees	345,000	150,130	43.5	0	0.0
Others	3,376,500	1,065,576	41.8	2,547,399	239.1
Sub-Total	6,226,500	2,651,837	42.6	4,390,018	165.5
TOTAL REVENUES	9,486,730	5,884,005	62.0	9,260,542	157.4
EXPENDITURES					
Civic	925,600	869,476	93.9	175,000	20.1
L A Personnel	3,419,390	3,576,940	104.6	4,108,193	114.9
L A Operations	1,228,050	419,108	34.1	1,226,850	292.7
L A Maintenance	350,000	131,097	37.5	171,000	130.4
TOTAL Recurrent Expenditures	5,923,040	4,996,621	84.4	5,681,043	113.7
RECURRENT SURPLUS/DEFICITS	3,563,690	887,384	24.9	3,579,499	403.4
CAPITAL EXPENDITURES	978,650	978,250	0.0	1,940,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,585,040	-90,866.0		1,639,499	
DEBT RESOLUTION REPAYMENTS	1,030,000	0	0.0	2,930,524	0.0
UNCOMMITED SURPLUS/DEFICITS	1,555,040	-90,866		-1,291,025	1,420.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of Land Stock Auction	200,000	20
	Cost of Anini Dispensary	200,000	20
	Constribution Support Equip	100,000	10
		478,250	49
	TOTAL	978,250	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
240	Construction of rooms (dispensary) Anin	200,000	20
900	Purchase of land in Sergoit to construct stock auc.	200,000	20
505	Contribution fowards support equipment purchase	100,000	10
	All Other Projects	478,650	49
	TOTAL	978,650	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	42.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 156 Kabarnet Municipal Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: BARINGO**

(Values in KShs)

Mayor: Mayor: Ambrose Kandie | Treasure (Ag) Treasurer: James Kimaiy | Clerk: Clerk : J.K Tanui

No. of Employees:	41	No. of Councillors:	7	Business Permit Schedule:	10
Total Yearly Salaries:	7,588,588	Total Civic Costs:	4,066,049	Business Permit Base Value	500
Average/Employee:	185,088	Average/Councillor:	580,864		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,895,475	4,895,475	100.00	5,548,188	113.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,895,475	4,895,475	100.0	5,548,188	113.3
Local Revenues					
CILOR	0	69,088	0.0	674,544	976.4
Property Rates	1,330,000	278,021	20.9	553,225	199.0
Single Business Permit	2,300,000	2,270,825	98.7	0	0.0
Market Fees	2,921,600	1,280,970	43.8	0	0.0
Others	9,001,400	10,203,719	82.7	12,338,076	120.9
Sub-Total	15,553,000	14,102,623	90.7	13,565,845	96.2
TOTAL REVENUES	20,448,475	18,998,098	92.9	19,114,033	100.6
EXPENDITURES					
Civic	2,196,731	4,066,049	185.1	2,062,805	50.7
L A Personnel	6,939,795	7,588,588	109.3	8,964,683	118.1
L A Operations	3,405,931	1,124,641	33.0	1,827,071	162.5
L A Maintenance	2,353,000	2,020,613	85.9	2,638,120	130.6
TOTAL Recurrent Expenditures	14,895,457	14,799,891	99.4	15,492,679	104.7
RECURRENT SURPLUS/DEFICITS	5,553,018	4,198,207	75.6	3,621,354	86.3
CAPITAL EXPENDITURES	4,277,649	3,426,308	0.0	1,560,600	0.0
LOAN REPAYMENTS	597,321	0	0.0	237,321	0.0
NET SURPLUS/DEFICITS	1,872,691	771,898.8	41.2	1,823,433	236.2
DEBT RESOLUTION REPAYMENTS	617,826	210,000	34.0	1,352,000	643.8
UNCOMMITED SURPLUS/DEFICITS	1,254,864	561,899	44.8	471,433	83.9

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
000	Community project	2,041,051	60
000	Housing Phase1&2	739,169	22
405	Road Maintanance Gravelling	350,695	10
		295,393	9
	TOTAL	3,426,308	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	Market Construction - Town Market	1,067,649	25
255	Housing Rehabilitation Phase I and III	810,000	19
400	Roads Streets Construction All Wards	600,000	14
	All Other Projects	1,800,000	42
	TOTAL	4,277,649	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	72.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	27.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	80.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	34.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 161 Kajiado Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2002/2003** — **District: KAJIADO**

(Values in KShs)

Mayor: Chairman: J.K Mpoke
No. of Employees: 52
Total Yearly Salaries: 3,206,980
Average/Employee: 61,673

Treasure Treasurer: Jason Oleku Kekey
No. of Councillors: 7
Total Civic Costs: 1,124,230
Average/Councillor: 160,604

Clerk: Clerk : David Timayio Mutii
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,054,025	3,054,025	100.00	4,470,769	146.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,054,025	3,054,025	100.0	4,470,769	146.4
Local Revenues					
CILOR	0	1,000,000	0.0	0	0.0
Property Rates	500,000	243,510	48.7	199,428	81.9
Single Business Permit	2,100,000	1,133,800	54.0	340,510	30.0
Market Fees	1,581,000	1,417,364	89.6	839,490	59.2
Others	21,645,500	5,596,014	70.5	7,937,200	141.8
Sub-Total	25,826,500	9,390,688	36.4	9,316,628	99.2
TOTAL REVENUES	28,880,525	12,444,713	43.1	13,787,397	110.8
EXPENDITURES					
Civic	1,809,000	1,124,230	62.1	1,860,000	165.4
L A Personnel	4,818,845	3,206,980	66.6	8,639,232	269.4
L A Operations	3,994,500	1,659,098	41.5	4,319,492	260.4
L A Maintenance	940,000	171,724	18.3	805,000	468.8
TOTAL Recurrent Expenditures	11,562,345	6,162,032	53.3	15,623,724	253.5
CURRENT SURPLUS/DEFICITS	17,318,180	6,282,681	36.3	-1,836,327	
CAPITAL EXPENDITURES	1,800,000	1,700,000	0.0	2,470,246	0.0
LOAN REPAYMENTS	300,000	0	0.0	150,683	0.0
T SURPLUS/DEFICITS	15,818,180	4,582,681.0	29.0	-4,457,256	
DEBT RESOLUTION REPAYMENTS	724,024	0	0.0	3,034,321	0.0
COMMITED SURPLUS/DEFICITS	15,094,156	4,582,681	30.4	-7,491,577	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Grading of roads(Majengo area)	1,000,000	59
405	Grading of Roads(inkiwanshani)	300,000	18
405	Grading of Roads(administrative Area)	200,000	12
		200,000	12
	TOTAL	1,700,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Garbage Truck	1,500,000	83
800	Bus Park	300,000	17
		0	0
	All Other Projects	0	0
	TOTAL	1,800,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	49.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	36.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	53.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	94.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 166 Kakamega County Council

Province: WESTERN — **Summary Profile Fiscal Year 2002/2003** — **District: KAKAMEGA**

(Values in KShs)

Mayor: Chairman: Johnstone Musungu		Treasure Treasurer: E.S Ikoha		Clerk: Clerk : N.W Otido	
No. of Employees:	161	No. of Councillors:	32	Business Permit Schedule:	7
Total Yearly Salaries:	15,589,038	Total Civic Costs:	3,574,873	Business Permit Base Value	300
Average/Employee:	96,826	Average/Councillor:	111,715		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	31,474,048	31,474,048	100.00	39,399,297	125.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	31,474,048	31,474,048	100.0	39,399,297	125.2
Local Revenues					
CILOR	787,960	2,387,960	303.1	752,000	31.5
Property Rates	367,290	257,070	70.0	426,243	165.8
Single Business Permit	4,967,160	3,227,571	65.0	5,467,778	169.4
Market Fees	3,170,000	5,353,412	168.9	4,110,500	76.8
Others	14,708,255	6,457,208	41.4	15,595,912	241.5
Sub-Total	24,000,665	17,683,221	73.7	26,352,433	149.0
TOTAL REVENUES	55,474,713	49,157,269	88.6	65,751,730	133.8
EXPENDITURES					
Civic	6,080,240	3,574,873	58.8	4,821,000	134.9
L A Personnel	16,601,991	15,589,038	93.9	21,508,605	138.0
L A Operations	4,142,450	2,471,020	59.7	3,641,886	147.4
L A Maintenance	9,970,000	14,200	0.1	10,700,000	75,352.1
TOTAL Recurrent Expenditures	36,794,681	21,649,131	58.8	40,671,491	187.9
RECURRENT SURPLUS/DEFICITS	18,680,032	27,508,138	147.3	25,080,239	91.2
CAPITAL EXPENDITURES	6,200,000	10,264,673	0.0	9,154,297	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	12,480,032	17,243,465.0	138.2	15,925,942	92.4
DEBT RESOLUTION REPAYMENTS	14,582,337	14,085,121	96.6	18,500,000	131.3
UNCOMMITED SURPLUS/DEFICITS	-2,102,305	3,158,344		-2,574,058	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
000	Bridges	2,058,745	20
	Vehicle rehabilitation	1,801,913	18
405	Roads	1,702,671	17
		4,701,344	46
	TOTAL	10,264,673	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Roads Rehabilitatio in Ilesi Ward	500,000	5
925	Extension of Piped Water & Metres - W. Bunyala	500,000	5
405	Mutanda Bridge Construction - W. Kabras	450,000	5
	All Other Projects	7,650,000	84
	TOTAL	9,100,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	16.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	73.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	58.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	165.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	96.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 171 Kakamega Municipal Council

Province: WESTERN — **Summary Profile Fiscal Year 2002/2003** — **District: KAKAMEGA**

(Values in KShs)

Mayor: Mayor:-S.O. Otiende
No. of Employees: 332
Total Yearly Salaries: 29,670,316
Average/Employee: 89,368

Treasure (Ag) Treasurer: R. Lukaliai
No. of Councillors: 15
Total Civic Costs: 2,566,412
Average/Councillor: 171,094

Clerk: (Ag)Clerk : W.G Nandwa
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,901,864	15,901,864	100.00	19,875,252	125.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,901,864	15,901,864	100.0	19,875,252	125.0
Local Revenues					
CILOR	7,000,000	0	0.0	2,228,000	0.0
Property Rates	6,000,000	6,583,822	109.7	8,000,000	121.5
Single Business Permit	8,500,000	3,466,115	40.8	4,500,000	129.8
Market Fees	9,295,670	5,332,156	57.4	0	0.0
Others	38,842,000	14,971,897	29.2	51,345,331	342.9
Sub-Total	69,637,670	30,353,990	43.6	66,073,331	217.7
TOTAL REVENUES	85,539,534	46,255,854	54.1	85,948,583	185.8
EXPENDITURES					
Civic	2,671,597	2,566,412	96.1	3,872,000	150.9
L A Personnel	33,271,894	29,670,316	89.2	35,059,092	118.2
L A Operations	13,750,200	8,672,045	63.1	17,947,728	207.0
L A Maintenance	2,950,000	2,463,346	83.5	7,347,563	298.3
TOTAL Recurrent Expenditures	52,643,691	43,372,119	82.4	64,226,383	148.1
RECURRENT SURPLUS/DEFICITS	32,895,843	2,883,735	8.8	21,722,200	753.3
CAPITAL EXPENDITURES	6,099,879	6,492,178	0.0	9,800,588	0.0
LOAN REPAYMENTS	1,000,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	27,795,964	-3,608,443.0		11,921,612	
DEBT RESOLUTION REPAYMENTS	11,523,189	7,141,276	62.0	7,950,101	111.3
UNCOMMITED SURPLUS/DEFICITS	16,272,775	-10,749,719		3,971,511	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Valuation roll refuse chamber	1,000,000	15
	Material charges	476,188	7
100	Administration costs	393,000	6
		4,622,990	71
	TOTAL	6,492,178	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Provision of Tap Water (Sichirai)	3,992,299	45
405	Bridges Construction (Maraba)	393,000	4
405	Road Rehabilitation (Bukhungu)	392,299	4
	All Other Projects	4,052,289	46
	TOTAL	8,829,887	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	43.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	82.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	106.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	62.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 176 Kandara Town Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: MARAGUA**

(Values in KShs)

Mayor: Chairman: William Njoroge | Treasure Treasurer: Geoffrey Wairi Mun | Clerk: Clerk : Hezron Kihara Kimemia

No. of Employees:	8	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	221,895	Total Civic Costs:	141,735	Business Permit Base Value	500
Average/Employee:	27,737	Average/Councillor:	15,748		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,289,546	3,184,282	96.80	3,947,328	124.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,289,546	3,184,282	96.8	3,947,328	124.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,970,000	119,900	6.1	1,800,000	1,501.3
Market Fees	900,000	0	0.0	0	0.0
Others	5,250,600	692,190	9.4	7,389,000	1,067.5
Sub-Total	8,120,600	812,090	10.0	9,189,000	1,131.5
TOTAL REVENUES	11,410,146	3,996,372	35.0	13,136,328	328.7
EXPENDITURES					
Civic	911,600	141,735	15.5	595,600	420.2
L A Personnel	3,430,160	221,895	6.5	2,728,240	1,229.5
L A Operations	2,400,000	396,293	16.5	2,194,000	553.6
L A Maintenance	920,000	47,720	5.2	720,000	1,508.8
TOTAL Recurrent Expenditures	7,661,760	807,643	10.5	6,237,840	772.4
RECURRENT SURPLUS/DEFICITS	3,748,386	3,188,729	85.1	6,898,488	216.3
CAPITAL EXPENDITURES	1,200,000	557,765	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,548,386	2,630,964.0	103.2	6,898,488	262.2
DEBT RESOLUTION REPAYMENTS	2,089,546	189,124	9.1	0	0.0
UNCOMMITED SURPLUS/DEFICITS	458,840	2,441,840	532.2	6,898,488	282.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
900	Construction of water point	153,930	28
	Office computer and printer	153,250	27
	Telephone head accessories	59,000	11
		191,585	34
	TOTAL	557,765	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	Construction of 7 Water Points	180,000	15
240	Gathugu Dispensary	140,000	12
405	Kibai Bridge	140,000	12
	All Other Projects	740,000	62
	TOTAL	1,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	10.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	10.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	46.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	9.1	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL **District: MURANG'A**

(Values in KShs)

Mayor: Chairman: Sammy Maina Kariu		Treasure (Ag) Treasurer: Wallace Much		Clerk: Clerk : Meshack Kimani Joseph	
No. of Employees:	51	No. of Councillors:	8	Business Permit Schedule:	9
Total Yearly Salaries:	2,946,103	Total Civic Costs:	749,562	Business Permit Base Value	400
Average/Employee:	57,767	Average/Councillor:	93,695		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,284,127	2,284,127	100.00	3,805,740	166.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,284,127	2,284,127	100.0	3,805,740	166.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,458,400	2,161,690	87.9	2,500,000	115.7
Market Fees	2,603,000	772,415	29.7	3,170,000	410.4
Others	4,159,458	1,760,250	68.2	2,579,600	146.5
Sub-Total	9,220,858	4,694,355	50.9	8,249,600	175.7
TOTAL REVENUES	11,504,985	6,978,482	60.7	12,055,340	172.8
EXPENDITURES					
Civic	1,333,380	749,562	56.2	971,380	129.6
L A Personnel	3,999,405	2,946,103	73.7	5,095,476	173.0
L A Operations	3,116,160	1,092,107	35.0	1,592,800	145.8
L A Maintenance	600,000	329,081	54.8	310,000	94.2
TOTAL Recurrent Expenditures	9,048,945	5,116,853	56.5	7,969,656	155.8
CAPITAL EXPENDITURES	1,881,898	2,881,898	0.0	2,354,688	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
DEBT RESOLUTION REPAYMENTS	390,229	0	0.0	1,451,052	0.0

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Grading of roads	1,420,000	49
	Bus stage park	500,000	17
	Construction of bridge	350,000	12
		611,898	21
	TOTAL	2,881,898	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Grading of roads	1,420,000	49
800	Construction of bus stage	500,000	17
805	Construction of bridge	350,000	12
	All Other Projects	611,898	21
	TOTAL	2,881,898	100

LATF Personnel Ratio:	48.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	68.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	50.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	56.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	153.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

A-CODE: 186 Kangundo Town Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: MACHAKOS**

(Values in KShs)

Mayor: Chairman: David M.Muviti | Treasure (Ag) Treasurer: Rajab Babu I | Clerk: (Ag) Clerk : E. M. A. Mutambuki

No. of Employees:	68	No. of Councillors:	16	Business Permit Schedule:	9
Total Yearly Salaries:	6,223,950	Total Civic Costs:	644,000	Business Permit Base Value	400
Average/Employee:	91,529	Average/Councillor:	40,250		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	18,134,654	18,134,654	100.00	18,209,873	100.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	18,134,654	18,134,654	100.0	18,209,873	100.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	5,485,000	5,199,200	94.8	7,132,180	137.2
Market Fees	7,048,000	6,842,400	97.1	8,814,800	128.8
Others	8,871,950	7,321,540	61.0	12,008,440	164.0
Sub-Total	21,404,950	19,363,140	90.5	27,955,420	144.4
TOTAL REVENUES	39,539,604	37,497,794	94.8	46,165,293	123.1
EXPENDITURES					
Civic	2,192,000	644,000	29.4	2,797,800	434.4
L A Personnel	9,767,647	6,223,950	63.7	13,156,489	211.4
L A Operations	6,465,500	5,055,860	78.2	6,524,400	129.0
L A Maintenance	1,620,000	1,007,400	62.2	1,825,000	181.2
TOTAL Recurrent Expenditures	20,045,147	12,931,210	64.5	24,303,689	187.9
RECURRENT SURPLUS/DEFICITS	19,494,457	24,566,584	126.0	21,861,604	89.0
CAPITAL EXPENDITURES	11,285,306	17,643,169	0.0	12,862,086	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,209,151	6,923,415.0	84.3	8,999,518	130.0
DEBT RESOLUTION REPAYMENTS	6,849,348	0	0.0	5,347,787	0.0
UNCOMMITED SURPLUS/DEFICITS	1,359,803	6,923,415	509.1	3,651,731	52.7

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Kangundo bus park	7,149,356	41
	Computerisation of office operation	6,482,902	37
	Cost of Civic car	2,092,918	12
		1,917,993	11
	TOTAL	17,643,169	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
800	Kangundo bus park Second Phase	3,000,000	27
360	Purchase of civic car	2,078,724	18
800	Land aqcuisition (construction of Tala bus park toilet)	1,000,000	9
	All Other Projects	5,206,582	46
	TOTAL	11,285,306	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	51.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	64.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	156.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY **District: WEST POKOT**

(Values in KShs)

Mayor: Mayor: M.J. Kaptamuch
No. of Employees: 31
Total Yearly Salaries: 4,805,076
Average/Employee: 155,002

Treasure (Ag) Treasurer: Zakary Njihia
No. of Councillors: 9
Total Civic Costs: 1,785,821
Average/Councillor: 198,425

Clerk: (Ag) Clerk : Joel Jairo P Kemoi
Business Permit Schedule: 13
Business Permit Base Value 850

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,594,346	5,594,346	100.00	8,757,949	156.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,594,346	5,594,346	100.0	8,757,949	156.6
Local Revenues					
CILOR	1,080,000	2,000,000	185.2	1,196,035	59.8
Property Rates	440,000	166,790	37.9	167,199	100.2
Single Business Permit	2,250,000	2,483,052	110.4	2,595,033	104.5
Market Fees	2,125,000	757,078	35.6	829,634	109.6
Others	6,100,000	2,995,285	92.5	3,238,179	108.1
Sub-Total	11,995,000	8,402,205	70.0	8,026,080	95.5
TOTAL REVENUES	17,589,346	13,996,551	79.6	16,784,029	119.9
EXPENDITURES					
Civic	2,005,708	1,785,821	89.0	1,814,708	101.6
L A Personnel	5,822,997	4,805,076	82.5	6,014,731	125.2
L A Operations	2,078,000	2,126,857	102.4	1,623,000	76.3
L A Maintenance	1,665,000	874,220	52.5	515,000	58.9
TOTAL Recurrent Expenditures	11,571,705	9,591,974	82.9	9,967,439	103.9
RECURRENT SURPLUS/DEFICITS	6,017,641	4,404,577	73.2	6,816,590	154.8
CAPITAL EXPENDITURES	4,794,346	2,593,976	0.0	4,326,272	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,223,295	1,810,601.0	148.0	2,490,318	137.5
DEBT RESOLUTION REPAYMENTS	800,000	800,000	100.0	1,200,000	150.0
UNCOMMITED SURPLUS/DEFICITS	423,295	1,010,601	238.7	1,290,318	127.7

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construction of Kiosks	956,640	37
405	Roads & Bridges	665,181	26
	Purchase of land 4.5 acres	280,021	11
		692,134	27
	TOTAL	2,593,976	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
250	Construction of council kiosks	1,000,000	21
400	Construction of arap market bridge	800,000	17
240	Construction of a health clinic	662,254	14
	All Other Projects	2,332,092	49
	TOTAL	4,794,346	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	71.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio.	70.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	82.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	54.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 196 Kapsabet Municipal Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: NANDI**

(Values in KShs)

Mayor: Mayor: Joseph Maritim
No. of Employees: 76
Total Yearly Salaries: 10,002,415
Average/Employee: 131,611

Treasure (Ag) Treasurer: David Kipchir Clerk: Clerk : Tito Kirui
No. of Councillors: 14 Business Permit Schedule: 10
Total Civic Costs: 1,668,848 Business Permit Base Value 500
Average/Councillor: 119,203

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,754,405	6,538,263	96.80	10,537,430	161.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	1,489,682	0.0
Sub-Total	6,754,405	6,538,263	96.8	12,027,112	183.9
Local Revenues					
CILOR	371,220	1,000,000	269.4	571,700	57.2
Property Rates	516,524	2,755,907	533.5	1,625,655	59.0
Single Business Permit	4,180,000	3,089,655	73.9	3,424,485	110.8
Market Fees	2,830,805	967,240	34.2	1,857,360	192.0
Others	14,912,000	6,388,154	143.0	4,465,780	69.9
Sub-Total	22,810,549	14,200,956	62.3	11,944,980	84.1
TOTAL REVENUES	29,564,954	20,739,219	70.1	23,972,092	115.6
EXPENDITURES					
Civic	3,659,616	1,668,848	45.6	2,023,620	121.3
L A Personnel	12,335,557	10,002,415	81.1	14,145,644	141.4
L A Operations	4,390,160	3,535,878	80.5	7,227,402	204.4
L A Maintenance	1,596,000	350,596	22.0	1,980,780	565.0
TOTAL Recurrent Expenditures	21,981,333	15,557,737	70.8	25,377,446	163.1
RECURRENT SURPLUS/DEFICITS	7,583,621	5,181,482	68.3	-1,405,354	
CAPITAL EXPENDITURES	4,988,135	2,830,393	0.0	4,553,990	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,595,486	2,351,088.8	90.6	-5,959,344	
DEBT RESOLUTION REPAYMENTS	470,000	138,500	29.5	1,000,000	722.0
UNCOMMITED SURPLUS/DEFICITS	2,125,486	2,212,589	104.1	-6,959,344	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Street Lights	945,112	33
	Capacity building	450,810	16
405	Grading Murraming roads	388,325	14
		1,046,146	37
	TOTAL	2,830,393	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	Kapsabet market extension & land acquisition	1,350,000	27
999	Tea planting	1,300,000	26
999	Development of tourist attractions / botanical garden	500,000	10
	All Other Projects	1,838,135	37
	TOTAL	4,988,135	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	61.5	Total Planned Capital Projects compared to LATF Service Delivery Amount,
Civic Ratio:	10.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	62.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	70.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	56.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	29.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL **District: NYERI**

(Values in KShs)

Mayor: Chairman: B. Mithamo | Treasure (Ag) Treasurer: W.W.Magoch | Clerk: Clerk : P. N. Wainaina

No. of Employees:	154	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	16,267,740	Total Civic Costs:	1,000,935	Business Permit Base Value	500
Average/Employee:	105,635	Average/Councillor:	125,117		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,694,900	30,694,900	100.00	3,549,000	11.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	1,500,000	0.0
Sub-Total	30,694,900	30,694,900	100.0	5,049,000	16.4
Local Revenues					
CILOR	800,000	1,000,000	125.0	174,000	17.4
Property Rates	7,800,000	8,233,322	105.6	6,900,000	83.8
Single Business Permit	4,600,000	5,091,456	110.7	6,500,000	127.7
Market Fees	6,542,000	4,714,899	72.1	6,421,000	136.2
Others	10,917,000	7,189,048	66.6	10,790,000	150.1
Sub-Total	30,659,000	26,228,725	85.5	30,785,000	117.4
TOTAL REVENUES	61,353,900	56,923,625	92.8	35,834,000	63.0
EXPENDITURES					
Civic	2,012,000	1,000,935	49.7	2,055,000	205.3
L A Personnel	16,959,444	16,267,740	95.9	16,566,300	101.8
L A Operations	10,281,979	26,105,848	253.9	10,022,000	38.4
L A Maintenance	2,927,300	3,166,185	108.2	2,370,000	74.9
TOTAL Recurrent Expenditures	32,180,723	46,540,708	144.6	31,013,300	66.6
RECURRENT SURPLUS/DEFICITS	29,173,177	10,382,917	35.6	4,820,700	46.4
CAPITAL EXPENDITURES	24,697,840	16,942,217	0.0	2,300,000	0.0
LOAN REPAYMENTS	0	0	0.0	462,000	0.0
NET SURPLUS/DEFICITS	4,475,337	-6,559,300.0		2,058,700	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	1,150,000	0.0
UNCOMMITED SURPLUS/DEFICITS	4,475,337	-6,559,300		908,700	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Road tarmacking	11,291,023	67
	Upgrading of stadium	1,771,663	10
	Sewerage rehabilitation	1,684,358	10
		2,195,173	13
	TOTAL	16,942,217	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	New room Tarmack Road Construction	12,000,000	44
925	Sewerage and Water Rehabilitation	6,500,000	24
900	Sewerage Treatment Works PH II	3,500,000	13
	All Other Projects	5,060,000	19
	TOTAL	27,060,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	33.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	67.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	2.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	85.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	144.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	68.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 206 Karuri Town Council

Province: CENTRAL **Summary Profile Fiscal Year: 2002/2003** **District: KIAMBU**

(Values in KShs)

Mayor: Chairman: NR		Treasure Treasurer: David Njuguna Kag		Clerk: Clerk : Charles Mwanzia Muli	
No. of Employees:	77	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	6,499,504	Total Civic Costs:	1,370,239	Business Permit Base Value	500
Average/Employee:	84,409	Average/Councillor:	152,249		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,699,105	8,699,105	100.00	13,738,877	157.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,699,105	8,699,105	100.0	13,738,877	157.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	6,937,000	5,924,725	85.4	6,745,000	113.8
Market Fees	1,281,500	995,360	77.7	1,170,000	117.5
Others	10,798,190	5,366,760	59.8	8,973,850	167.2
Sub-Total	19,016,690	12,286,845	64.6	16,888,850	137.5
TOTAL REVENUES	27,715,795	20,985,950	75.7	30,627,727	145.9
EXPENDITURES					
Civic	3,157,000	1,370,239	43.4	2,102,000	153.4
L A Personnel	10,743,826	6,499,504	60.5	12,920,130	198.8
L A Operations	4,857,000	5,195,086	107.0	6,495,000	125.0
L A Maintenance	2,275,418	1,769,577	77.8	2,000,000	113.0
TOTAL Recurrent Expenditures	21,033,244	14,834,406	70.5	23,517,130	158.5
RECURRENT SURPLUS/DEFICITS	6,682,551	6,151,544	92.1	7,110,597	115.6
CAPITAL EXPENDITURES	2,900,000	2,838,500	0.0	3,800,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,782,551	3,313,044.0	87.6	3,310,597	99.9
DEBT RESOLUTION REPAYMENTS	3,579,707	1,822,829	50.9	2,134,255	117.1
UNCOMMITED SURPLUS/DEFICITS	202,844	1,490,215	734.7	1,176,342	78.9

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Tractor and trailer	1,538,500	54
405	Road gravelling	800,000	28
900	Water reticulation	500,000	18
		0	0
	TOTAL	2,838,500	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Purchase of Refuse Truck	1,900,000	66
905	Rehabilitation of Existing Boreholes and Water Reticulation	500,000	17
405	Grading, Murraming of all Feeder Roads	500,000	17
	All Other Projects	0	0
	TOTAL	2,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	64.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	70.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	97.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	50.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 211 Kehancha Municipal Council

Province: NYANZA | **Summary Profile Fiscal Year 2002/2003** | **District: KURIA**

(Values in KShs)

Mayor: Mayor: Beda Mwita
No. of Employees: 99
Total Yearly Salaries: 12,810,247
Average/Employee: 129,396

Treasure (Ag) Treasurer: Thomas Omw
No. of Councillors: 30
Total Civic Costs: 3,419,450
Average/Councillor: 113,982

Clerk: Clerk : Malex .E
Business Permit Schedule: 8
Business Permit Base Value 350

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,926,838	10,926,838	100.00	16,020,253	146.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	500,000	0.0
Sub-Total	10,926,838	10,926,838	100.0	16,520,253	151.2
Local Revenues					
CILOR	0	0	0.0	10,200,000	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,379,180	2,350,810	69.6	4,094,750	174.2
Market Fees	12,493,425	2,666,520	21.3	5,204,630	195.2
Others	9,650,620	9,587,316	51.8	18,505,756	193.0
Sub-Total	25,523,225	14,604,646	57.2	38,005,136	260.2
TOTAL REVENUES	36,450,063	25,531,484	70.0	54,525,389	213.6
EXPENDITURES					
Civic	5,032,000	3,419,450	68.0	6,640,500	194.2
L A Personnel	7,484,535	12,810,247	171.2	18,779,960	146.6
L A Operations	5,652,780	3,508,281	62.1	10,764,650	306.8
L A Maintenance	433,660	140,748	32.5	2,155,800	1,531.7
TOTAL Recurrent Expenditures	18,602,975	19,878,726	106.9	38,340,910	192.9
RECURRENT SURPLUS/DEFICITS	17,847,088	5,652,758	31.7	16,184,479	286.3
CAPITAL EXPENDITURES	9,600,000	15,960,457	0.0	14,481,781	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,247,088	-10,307,699.0		1,702,698	
DEBT RESOLUTION REPAYMENTS	3,960,838	2,579,394	65.1	5,862,622	227.3
UNCOMMITED SURPLUS/DEFICITS	4,286,250	-12,887,093		-4,159,924	32.3

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
700	Municipal Stadium	11,709,278	73
405	Rural Access Roads	2,676,043	17
925	Valuation Roll	719,904	5
		855,232	5
	TOTAL	15,960,457	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Purchase of Road Grader	9,481,781	100
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	9,481,781	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	73.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	57.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	166.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	65.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 216 Keiyo County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: KEIYO**

(Values in KShs)

Mayor: Chairman: B. Chemisto
No. of Employees: 42
Total Yearly Salaries: 5,168,675
Average/Employee: 123,064

Treasure (Ag) Treasurer: Samuel Kibet Clerk: (Ag)Clerk : J.K.K Chebon
No. of Councillors: 25 Business Permit Schedule: 6
Total Civic Costs: 4,311,843 Business Permit Base Value 250
Average/Councillor: 172,474

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,781,432	8,772,934	99.90	0	0.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,781,432	8,772,934	99.9	0	0.0
Local Revenues					
CILOR	2,317,380	1,400,000	60.4	2,317,380	165.5
Property Rates	835,140	804,256	96.3	635,145	79.0
Single Business Permit	1,812,000	1,877,065	103.6	2,494,250	132.9
Market Fees	1,403,000	279,400	19.9	375,803	134.5
Others	11,850,439	2,271,123	96.3	2,358,098	103.8
Sub-Total	18,217,959	6,631,844	36.4	8,180,676	123.4
TOTAL REVENUES	26,999,391	15,404,778	57.1	8,180,676	53.1
EXPENDITURES					
Civic	4,355,859	4,311,843	99.0	5,776,800	134.0
L A Personnel	7,239,675	5,168,675	71.4	10,540,213	203.9
L A Operations	5,209,990	2,246,460	43.1	6,924,480	308.2
L A Maintenance	1,133,000	115,981	10.2	922,000	795.0
TOTAL Recurrent Expenditures	17,938,524	11,842,960	66.0	24,163,493	204.0
RECURRENT SURPLUS/DEFICITS	9,060,867	3,561,819	39.3	-15,982,817	
CAPITAL EXPENDITURES	5,240,000	1,388,950	0.0	3,400,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,820,867	2,172,869.0	56.9	-19,382,817	
DEBT RESOLUTION REPAYMENTS	3,541,432	2,714,844	76.7	4,750,732	175.0
UNCOMMITED SURPLUS/DEFICITS	279,435	-541,975		-24,133,549	4,452.9

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Kolubwo Sec School	70,000	5
	Korkitony Kendur W Project	70,000	5
	Kipchiloi Dispensary	70,000	5
		1,178,950	85
	TOTAL	1,388,950	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
999	Purchase of a T2 Theodolite	400,000	8
999	Construction of Medium Hotel Cheptebo	200,000	4
900	Purchase of PVC Pipes and Construction of 50 M3	150,000	3
	All Other Projects	4,440,000	86
	TOTAL	5,190,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	49.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	36.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	36.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	66.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	26.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	76.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 224 : Kendu Bay Town Council

Province: NYANZA Summary Profile Fiscal Year: 2002/2003 **District: RACHUONYO**

(Values in KShs)

Mayor: Chairman: M.O. Ogembo Treasure (Ag) Treasurer: Jeckton Abon Clerk: (Ag) Clerk : Peter Owidi Asuke

No. of Employees: 56 No. of Councillors: 8 Business Permit Schedule: 10

Total Yearly Salaries: 1,209,186 Total Civic Costs: 293,010 Business Permit Base Value 500

Average/Employee: 21,593 Average/Councillor: 36,626

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,094,070	3,094,070	100.00	3,910,652	126.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,094,070	3,094,070	100.0	3,910,652	126.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	75,173	0.0	200,000	266.1
Single Business Permit	0	430,052	0.0	700,000	162.8
Market Fees	1,456,000	520,380	35.7	1,099,000	211.2
Others	2,882,000	335,630	30.1	1,114,000	331.9
Sub-Total	4,338,000	1,361,235	31.4	3,113,000	228.7
TOTAL REVENUES	7,432,070	4,455,305	59.9	7,023,652	157.6
EXPENDITURES					
Civic	689,000	293,010	42.5	531,600	181.4
L A Personnel	3,231,020	1,209,186	37.4	3,359,440	277.8
L A Operations	655,600	417,083	63.6	805,600	193.2
L A Maintenance	69,080	40,100	58.0	87,000	217.0
TOTAL Recurrent Expenditures	4,644,700	1,959,379	42.2	4,783,640	244.1
RECURRENT SURPLUS/DEFICITS	2,787,370	2,495,926	89.5	2,240,012	89.7
CAPITAL EXPENDITURES	1,494,000	353,500	0.0	2,050,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,293,370	2,142,426.1	165.6	190,012	8.9
DEBT RESOLUTION REPAYMENTS	1,390,070	729,586	52.5	1,400,652	192.0
UNCOMMITED SURPLUS/DEFICITS	-96,700	1,412,840		-1,210,640	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Bus Park	315,000	89
	Dispensary	38,500	11
		0	0
		0	0
	TOTAL	353,500	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
800	Construction of a Temporary Bus Park	644,000	43
202	Construction of Town Hall and Offices.	500,000	33
240	Construction of Dispensary	350,000	23
	All Other Projects	0	0
	TOTAL	1,494,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	31.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	42.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	23.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	52.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY **District: KERICHO**

(Values in KShs)

Mayor: Mayor: Eric Ketter
No. of Employees: 486
Total Yearly Salaries: 25,891,208
Average/Employee: 53,274

Treasure Treasurer: Richard K. A. Too
No. of Councillors: 20
Total Civic Costs: 7,079,946
Average/Councillor: 353,997

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

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,928,398	17,928,488	100.00	14,799,587	82.5
Road Maintenance Levy Fund (RMLF)	7,210,000	0	0.0	5,391,194	0.0
Sub-Total	25,138,398	17,928,488	71.3	20,190,781	112.6
Local Revenues					
CILOR	4,000,000	2,500,000	62.5	4,000,000	160.0
Property Rates	13,900,000	14,476,108	104.1	12,910,000	89.2
Single Business Permit	7,180,000	3,635,075	50.6	4,060,500	111.7
Market Fees	7,168,400	4,255,172	59.4	8,074,520	189.8
Others	97,899,636	61,475,471	163.7	37,549,660	61.1
Sub-Total	130,148,036	86,341,826	66.3	66,594,680	77.1
TOTAL REVENUES	155,286,434	104,270,314	67.1	86,785,461	83.2
EXPENDITURES					
Civic	7,363,000	7,079,946	96.2	9,233,945	130.4
L A Personnel	48,812,977	25,891,208	53.0	35,551,257	137.3
L A Operations	46,835,490	10,370,060	22.1	22,123,098	213.3
L A Maintenance	24,309,520	2,966,520	12.2	4,408,540	148.6
TOTAL Recurrent Expenditures	127,320,987	46,307,734	36.4	71,316,840	154.0
RECURRENT SURPLUS/DEFICITS	27,965,447	57,962,580	207.3	15,468,621	26.7
CAPITAL EXPENDITURES	10,757,098	11,589,386	0.0	8,879,752	0.0
LOAN REPAYMENTS	10,000,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	27,208,349	46,373,194.0	170.4	6,588,869	14.2
DEBT RESOLUTION REPAYMENTS	4,121,300	0	0.0	5,919,835	0.0
UNCOMMITED SURPLUS/DEFICITS	23,087,049	46,373,194	200.9	669,034	1.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Murraming of roads	4,539,857	39
405	Grading of roads	1,564,227	13
	Cultural centre	970,731	8
		4,514,571	39
	TOTAL	11,589,386	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Road murraming	4,200,000	39
	Grading of roads	1,000,000	9
	Health centres construction	859,500	8
	All Other Projects	4,697,596	44
	TOTAL	10,757,096	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	66.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	36.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	107.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 231 Keroka Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: KISII**

(Values in KShs)

Mayor: Chairman: W.M. Omae
No. of Employees: 79
Total Yearly Salaries: 5,050,691
Average/Employee: 63,933

Treasure (Ag) Treasurer: Arsarico O. O
No. of Councillors: 13
Total Civic Costs: 1,584,333
Average/Councillor: 121,872

Clerk: Clerk : J.Mosongo
Business Permit Schedule: 9
Business Permit Base Value 400

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,543,725	6,024,827	92.07	5,839,221	96.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,543,725	6,024,827	92.1	5,839,221	96.9
Local Revenues					
CILOR	2,000,000	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,400,000	2,041,292	60.0	2,700,000	132.3
Market Fees	2,660,000	1,848,090	69.5	2,200,000	119.0
Others	8,484,000	2,663,324	41.7	6,391,150	240.0
Sub-Total	16,544,000	6,552,706	39.6	11,291,150	172.3
TOTAL REVENUES	23,087,725	12,577,533	54.5	17,130,371	136.2
EXPENDITURES					
Civic	2,618,000	1,584,333	60.5	2,252,000	142.1
L A Personnel	8,070,160	5,050,691	62.6	11,843,070	234.5
L A Operations	3,413,000	1,792,128	52.5	3,823,000	213.3
L A Maintenance	3,450,000	288,656	8.4	3,420,000	1,184.8
TOTAL Recurrent Expenditures	17,551,160	8,715,808	49.7	21,338,070	244.8
RECURRENT SURPLUS/DEFICITS	5,536,565	3,861,725	69.7	-4,207,699	
CAPITAL EXPENDITURES	1,800,000	0	0.0	1,750,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,736,565	3,861,725.0	103.3	-5,957,699	
DEBT RESOLUTION REPAYMENTS	4,348,125	0	0.0	2,689,221	0.0
UNCOMMITED SURPLUS/DEFICITS	-611,560	3,861,725		-8,646,920	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Rehaboilitation of Rural aceess roads ,nkororera SDA	3,500,000	35
900	nyanchori Health Centre	3,000,000	30
235	Supply of rural Electrification to keroka Union	2,500,000	25
	All Other Projects	900,000	9
	TOTAL	9,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	22.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	39.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	49.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 236 Kerugoya/Kutus Municipal Council

Province: CENTRAL **Summary Profile Fiscal Year 2002/2003** District: KIRINYAGA

(Values in KShs)

Mayor: Chairman: Elijah Njogu
No. of Employees: 182
Total Yearly Salaries: 19,514,130
Average/Employee: 107,220

Treasure Treasurer: Patrick K. Marete
No. of Councillors: 9
Total Civic Costs: 1,955,436
Average/Councillor: 217,271

Clerk: Clerk : Benjamin M. Mugo
Business Permit Schedule: 12
Business Permit Base Value 700

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,220,281	5,220,281	100.00	7,694,148	147.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,220,281	5,220,281	100.0	7,694,148	147.4
Local Revenues					
CILOR	1,500,000	1,203,904	80.3	332,744	27.6
Property Rates	1,600,000	1,407,339	88.0	1,500,000	106.6
Single Business Permit	10,450,000	10,578,235	101.2	11,200,000	105.9
Market Fees	5,483,000	3,038,568	55.4	5,530,000	182.0
Others	10,934,200	9,974,408	105.5	9,458,600	94.8
Sub-Total	29,967,200	26,202,454	87.4	28,021,344	106.9
TOTAL REVENUES	35,187,481	31,422,735	89.3	35,715,492	113.7
EXPENDITURES					
Civic	3,427,000	1,955,436	57.1	3,819,000	195.3
L A Personnel	14,955,122	19,514,130	130.5	22,485,884	115.2
L A Operations	6,567,420	6,600,074	100.5	9,530,420	144.4
L A Maintenance	2,556,000	1,324,743	51.8	4,211,440	317.9
TOTAL Recurrent Expenditures	27,505,542	29,394,383	106.9	40,046,744	136.2
RECURRENT SURPLUS/DEFICITS	7,681,939	2,028,352	26.4	-4,331,252	
CAPITAL EXPENDITURES	3,800,000	4,100,000	0.0	2,700,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,881,939	-2,071,647.8		-7,031,252	339.4
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	3,881,939	-2,071,648		-7,031,252	339.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of a pickup	1,000,000	24
900	Expansion of existing Nduini water furrow	400,000	10
900	Water boreholes/shallow well ward 3	400,000	10
		2,300,000	56
	TOTAL	4,100,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Purchase of a pickup	1,000,000	24
900	Kutus Kithiriti Water Furrow Ward 6 Kutus	400,000	10
900	water bore hole Shallow well ward 7	400,000	10
	All Other Projects	2,300,000	56
	TOTAL	4,100,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	60.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	87.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	107.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL **District: KIAMBU**

(Values in KShs)

Mayor: Chairman: Dominic Muchiri		Treasure Treasurer: F. G. Mbiuki		Clerk: Clerk : Kang'ethe J. W	
No. of Employees:	284	No. of Councillors:	26	Business Permit Schedule:	7
Total Yearly Salaries:	17,631,503	Total Civic Costs:	3,025,420	Business Permit Base Value	300
Average/Employee:	62,083	Average/Councillor:	116,362		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	22,814,093	22,814,093	100.00	28,499,000	124.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	22,814,093	22,814,093	100.0	28,499,000	124.9
Local Revenues					
CILOR	600,000	1,500,000	250.0	1,706,000	113.7
Property Rates	65,000	25,412	39.1	1,844,795	7,259.5
Single Business Permit	17,000,000	14,828,986	87.2	14,860,000	100.2
Market Fees	9,800,000	8,898,129	90.8	4,900,000	55.1
Others	7,798,000	5,459,947	64.2	8,503,000	155.7
Sub-Total	35,263,000	30,712,474	87.1	31,813,795	103.6
TOTAL REVENUES	58,077,093	53,526,567	92.2	60,312,795	112.7
EXPENDITURES					
Civic	5,295,443	3,025,420	57.1	3,639,000	120.3
L A Personnel	20,740,951	17,631,503	85.0	18,800,212	106.6
L A Operations	6,010,019	2,634,158	43.8	11,473,144	435.6
L A Maintenance	2,959,050	1,586,236	53.6	7,054,049	444.7
TOTAL Recurrent Expenditures	35,005,463	24,877,317	71.1	40,966,405	164.7
RECURRENT SURPLUS/DEFICITS	**23,071,630**	**28,649,250**	**124.2**	**19,346,390**	**67.5**
CAPITAL EXPENDITURES	11,359,000	8,498,944	0.0	5,159,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	**11,712,630**	**20,150,306.0**	**172.0**	**14,187,390**	**70.4**
DEBT RESOLUTION REPAYMENTS	9,125,637	10,163,505	111.4	11,582,000	114.0
UNCOMMITED SURPLUS/DEFICITS	**2,586,993**	**9,986,801**	**386.0**	**2,605,390**	**26.1**

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Maintenance of access roads	5,679,118	67
	Plant & machinery rehabilitation	1,140,228	13
900	Water supply	935,233	11
		744,365	9
	TOTAL	8,498,944	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	expansion 0f water supply	570,000	6
900	Construction of water reserviour	570,000	6
405	Opening of ngiirubi access roads	570,000	6
	All Other Projects	8,609,000	83
	TOTAL	10,319,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	56.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	41.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio	87.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	71.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	74.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	111.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 246 Kiambu Municipal Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: KIAMBU**

(Values in KShs)

Mayor: Mayor: Francis Warachi Njugun | Treasure Treasurer: George Wambua | Clerk: Clerk : Joseph Thuku Methu

No. of Employees: 190 | No. of Councillors: 10 | Business Permit Schedule: 12

Total Yearly Salaries: 19,393,322 | Total Civic Costs: 2,090,569 | Business Permit Base Value 700

Average/Employee: 102,070 | Average/Councillor: 209,057

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,080,800	8,073,800	99.91	10,205,393	126.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,080,800	8,073,800	99.9	10,205,393	126.4
Local Revenues					
CILOR	1,499,700	1,000,000	66.7	501,200	50.1
Property Rates	11,656,420	5,564,610	47.7	2,810,400	50.5
Single Business Permit	7,693,000	7,432,040	96.6	7,572,059	101.9
Market Fees	5,616,420	5,648,468	100.6	4,570,600	80.9
Others	19,956,550	22,439,467	102.0	21,996,060	98.0
Sub-Total	46,422,090	42,084,585	90.7	37,450,319	89.0
TOTAL REVENUES	54,502,890	50,158,385	92.0	47,655,712	95.0
EXPENDITURES					
Civic	6,771,000	2,090,569	30.9	2,130,000	101.9
L A Personnel	23,197,575	19,393,322	83.6	26,419,917	136.2
L A Operations	8,421,700	9,663,382	114.7	3,954,750	40.9
L A Maintenance	9,095,500	10,727,095	117.9	4,558,000	42.5
TOTAL Recurrent Expenditures	47,485,775	41,874,368	88.2	37,062,667	88.5
RECURRENT SURPLUS/DEFICITS	7,017,115	8,284,017	118.1	10,593,045	127.9
CAPITAL EXPENDITURES	4,096,458	4,096,458	0.0	3,000,000	0.0
LOAN REPAYMENTS	1,176,940	0	0.0	226,940	0.0
NET SURPLUS/DEFICITS	4,097,597	4,187,559.0	102.2	7,366,105	175.9
DEBT RESOLUTION REPAYMENTS	3,781,367	4,627,563	122.4	7,205,393	155.7
UNCOMMITED SURPLUS/DEFICITS	316,230	-440,004		160,712	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Road rehabilitation	1,600,000	39
900	Extension of water supply	1,200,000	29
	Street light rehabilitation	1,200,000	29
		96,458	2
	TOTAL	4,096,458	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Construction of water of Kangoya ward	500,000	12
	Rehabilitation of access roads at Riabai	400,000	10
	Rehabilitation of street light at Biashara ward	300,000	7
	All Other Projects	2,896,458	71
	TOTAL	4,096,458	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	88.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	122.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 251 Kikuyu Town Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: KIAMBU**

(Values in KShs)

Mayor: Chairman: NR
No. of Employees: 201
Total Yearly Salaries: 26,796,009
Average/Employee: 133,313

Treasure Treasurer: Mary Wairimu Kiru Clerk: Clerk :Michael Njogu
No. of Councillors: 8 Business Permit Schedule: 8
Total Civic Costs: 1,027,437 Business Permit Base Value 350
Average/Councillor: 128,430

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,424,383	12,664,383	101.93	15,393,478	121.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,424,383	12,664,383	101.9	15,393,478	121.5
Local Revenues					
CILOR	240,000	970,000	404.2	550,692	56.8
Property Rates	1,000,000	328,412	32.8	370,000	112.7
Single Business Permit	13,724,000	13,591,819	99.0	15,529,000	114.3
Market Fees	12,688,750	7,616,590	60.0	0	0.0
Others	4,376,000	14,470,615	68.4	21,169,262	146.3
Sub-Total	32,028,750	36,977,436	115.5	37,618,954	101.7
TOTAL REVENUES	44,453,133	49,641,819	111.7	53,012,432	106.8
EXPENDITURES					
Civic	1,582,186	1,027,437	64.9	1,624,000	158.1
L A Personnel	23,241,987	26,796,009	115.3	28,950,187	108.0
L A Operations	9,692,700	8,830,434	91.1	7,445,000	84.3
L A Maintenance	6,775,000	1,814,995	26.8	3,265,000	179.9
TOTAL Recurrent Expenditures	41,291,873	38,468,875	93.2	41,284,187	107.3
RECURRENT SURPLUS/DEFICITS	3,161,260	11,172,944	353.4	11,728,245	105.0
CAPITAL EXPENDITURES	6,724,630	5,986,566	0.0	4,661,729	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-3,563,370	5,186,378.3		7,066,516	136.3
DEBT RESOLUTION REPAYMENTS	3,389,753	2,621,324	77.3	5,916,392	225.7
UNCOMMITED SURPLUS/DEFICITS	-6,953,123	2,565,055		1,150,124	44.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Road rehabilitation	2,412,880	40
	Bus park	1,219,391	20
	Rehabilitation of vehicles	719,860	12
		1,634,435	27
	TOTAL	5,986,566	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Naivasha Rd - kerwa - Thigio Road	1,061,837	16
405	Kanyariri - Gitaru - Kamuguga - Muguga - Karechini Road	1,061,837	16
900	Kabete Location Water Projects	1,061,837	16
	All Other Projects	3,539,119	53
	TOTAL	6,724,630	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	2.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	115.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	93.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	89.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	77.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 256 Kilifi County Council

Province: COAST | **Summary Profile Fiscal Year 2002/2003** | **District: KILIFI**

(Values in KShs)

Mayor: Chairman: NR | Treasure Treasurer: Wilson Mujidu Men | Clerk: (Ag)Clerk : E.Kahindi

No. of Employees:	103	No. of Councillors:	36	Business Permit Schedule:	8
Total Yearly Salaries:	14,594,179	Total Civic Costs:	2,926,506	Business Permit Base Value	350
Average/Employee:	141,691	Average/Councillor:	81,292		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,800,895	25,793,396	99.97	40,071,080	155.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,800,895	25,793,396	100.0	40,071,080	155.4
Local Revenues					
CILOR	3,700,000	750,000	20.3	6,000,000	800.0
Property Rates	1,350,000	509,305	37.7	560,000	110.0
Single Business Permit	900,000	7,825,168	869.5	8,562,000	109.4
Market Fees	470,000	292,390	62.2	350,000	119.7
Others	16,584,000	14,846,396	100.6	14,758,000	99.4
Sub-Total	23,004,000	24,223,259	105.3	30,230,000	124.8
TOTAL REVENUES	48,804,895	50,016,655	102.5	70,301,080	140.6
EXPENDITURES					
Civic	8,246,400	2,926,506	35.5	8,113,000	277.2
L A Personnel	12,068,488	14,594,179	120.9	16,169,847	110.8
L A Operations	12,023,000	19,141,908	159.2	10,498,000	54.8
L A Maintenance	5,470,000	1,911,686	34.9	2,980,000	155.9
TOTAL Recurrent Expenditures	37,807,888	38,574,279	102.0	37,760,847	97.9
RECURRENT SURPLUS/DEFICITS	10,997,007	11,442,376	104.0	32,540,233	284.4
CAPITAL EXPENDITURES	14,777,000	6,614,565	0.0	17,023,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-3,779,993	4,827,811.0		15,517,233	321.4
DEBT RESOLUTION REPAYMENTS	4,008,895	5,384,464	134.3	9,000,000	167.1
UNCOMMITED SURPLUS/DEFICITS	-7,788,888	-556,653	7.1	6,517,233	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	construction of market	3,109,448	47
405	Roads rehabilitation	1,930,100	29
	repairs maint. Housing estate	875,017	13
		700,000	11
	TOTAL	6,614,565	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	Construction of Markets	3,200,000	23
100	Preparation of Valuation Roll	3,000,000	22
405	Roads Rehabilitation	3,000,000	22
	All Other Projects	4,677,000	34
	TOTAL	13,877,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	38.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	105.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	102.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	44.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	134.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 261 Kilifi Town Council

Province: COAST — **Summary Profile Fiscal Year 2002/2003** — **District: KILIFI**

(Values in KShs)

Mayor: Chairman: NR
No. of Employees: 86
Total Yearly Salaries: 10,092,768
Average/Employee: 117,358

Treasure Treasurer: Erastus C. Mae
No. of Councillors: 8
Total Civic Costs: 1,850,545
Average/Councillor: 231,318

Clerk: Clerk : A.K Peru
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,062,700	9,062,700	100.00	14,012,694	154.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,062,700	9,062,700	100.0	14,012,694	154.6
Local Revenues					
CILOR	1,453,460	3,200,000	220.2	1,404,806	43.9
Property Rates	10,488,904	2,332,033	22.2	8,468,324	363.1
Single Business Permit	4,832,500	1,906,625	39.5	2,405,598	126.2
Market Fees	2,214,950	751,040	33.9	1,605,873	213.8
Others	10,074,776	8,096,478	92.1	8,794,867	108.6
Sub-Total	29,064,590	16,286,176	56.0	22,679,468	139.3
TOTAL REVENUES	38,127,290	25,348,876	66.5	36,692,162	144.7
EXPENDITURES					
Civic	1,858,000	1,850,545	99.6	1,976,000	106.8
L A Personnel	12,054,170	10,092,768	83.7	13,860,734	137.3
L A Operations	2,980,820	1,176,403	39.5	4,430,950	376.7
L A Maintenance	9,994,009	734,637	7.4	5,563,000	757.2
TOTAL Recurrent Expenditures	26,886,999	13,854,353	51.5	25,830,684	186.4
RECURRENT SURPLUS/DEFICITS	11,240,291	11,494,523	102.3	10,861,478	94.5
CAPITAL EXPENDITURES	4,602,833	3,639,053	0.0	6,427,000	0.0
LOAN REPAYMENTS	48,171	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,685,629	7,855,470.0	117.5	4,434,478	56.5
DEBT RESOLUTION REPAYMENTS	4,459,867	2,199,395	49.3	3,793,527	172.5
UNCOMMITED SURPLUS/DEFICITS	2,225,762	5,656,075	254.1	640,951	11.3

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of M.V	1,678,600	46
	Takaungu w. project	500,700	14
	Office renovation	380,000	10
		1,079,753	30
	TOTAL	3,639,053	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	Purchase of vehicle	1,800,000	39
900	Water project	314,000	7
900	Water Project	300,000	7
	All Other Projects	2,188,833	48
	TOTAL	4,602,833	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	56.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	51.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	79.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	49.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 266 Kimilili Municipal Council

Province: WESTERN — **Summary Profile Fiscal Year 2002/2003** — **District: BUNGOMA**

(Values in KShs)

Mayor: Mayor: John P. Kinusia | Treasure (Ag) Treasurer: Hudson Sieku | Clerk: (Ag) Clerk : Isaac S. Mutoka

No. of Employees:	72	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	3,869,829	Total Civic Costs:	960,245	Business Permit Base Value	500
Average/Employee:	53,748	Average/Councillor:	120,031		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,961,776	6,961,776	100.00	9,355,746	134.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,961,776	6,961,776	100.0	9,355,746	134.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,401,200	1,500	0.1	0	0.0
Single Business Permit	1,663,600	432,900	26.0	2,860,900	660.9
Market Fees	2,652,500	1,250,668	47.2	906,000	72.4
Others	9,176,800	6,513,808	105.3	6,185,400	95.0
Sub-Total	14,894,100	8,198,876	55.0	9,952,300	121.4
TOTAL REVENUES	21,855,876	15,160,652	69.4	19,308,046	127.4
EXPENDITURES					
Civic	2,134,000	960,245	45.0	1,293,000	134.7
L A Personnel	7,104,751	3,869,829	54.5	10,183,084	263.1
L A Operations	3,590,720	2,189,020	61.0	1,513,500	69.1
L A Maintenance	943,900	339,943	36.0	305,000	89.7
TOTAL Recurrent Expenditures	13,773,371	7,359,037	53.4	13,294,584	180.7
RECURRENT SURPLUS/DEFICITS	8,082,505	7,801,615	96.5	6,013,462	77.1
CAPITAL EXPENDITURES	2,550,000	3,755,000	0.0	2,810,000	0.0
LOAN REPAYMENTS	200,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,732,505	4,046,615.0	70.6	3,203,462	79.2
DEBT RESOLUTION REPAYMENTS	3,411,776	3,606,090	105.7	3,742,298	103.8
UNCOMMITED SURPLUS/DEFICITS	2,320,729	440,525	19.0	-538,836	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Revenue enhancement vehicles	1,200,000	32
405	Road maintenance	635,000	17
	Valuation roll preparation	500,000	13
		1,420,000	38
	TOTAL	3,755,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Purchase of revenue enhancement vehicle	1,200,000	47
	Construction of bridges (culverts)	400,000	16
	Opening of access roads	400,000	16
	All Other Projects	550,000	22
	TOTAL	2,550,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	55.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	53.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	147.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	105.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 271 Kipkelion Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: KERICHO**

(Values in KShs)

Mayor: Chairman: John Kiprono Juma | Treasure (Ag) Treasurer: Kibet Koros | Clerk: (Ag) Clerk : Kibet Koros

No. of Employees:	23	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	2,622,560	Total Civic Costs:	833,911	Business Permit Base Value	500
Average/Employee:	114,024	Average/Councillor:	104,239		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,460,177	3,460,173	100.00	4,895,877	141.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,460,177	3,460,173	100.0	4,895,877	141.5
Local Revenues					
CILOR	87,000	44,000	50.6	48,375	109.9
Property Rates	1,044,065	751,650	72.0	868,268	115.5
Single Business Permit	1,247,480	462,650	37.1	850,000	183.7
Market Fees	1,170,000	778,250	66.5	1,035,580	133.1
Others	1,975,370	2,264,566	89.9	2,519,090	111.2
Sub-Total	5,523,915	4,301,116	77.9	5,321,313	123.7
TOTAL REVENUES	8,984,092	7,761,289	86.4	10,217,190	131.6
EXPENDITURES					
Civic	1,291,000	833,911	64.6	981,000	117.6
L A Personnel	2,947,615	2,622,560	89.0	3,783,595	144.3
L A Operations	1,897,485	1,997,868	105.3	798,500	40.0
L A Maintenance	1,057,400	778,804	73.7	1,948,065	250.1
TOTAL Recurrent Expenditures	7,193,500	6,233,143	86.6	7,511,160	120.5
RECURRENT SURPLUS/DEFICITS	1,790,592	1,528,146	85.3	2,706,030	177.1
CAPITAL EXPENDITURES	1,794,136	2,240,000	0.0	1,816,860	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-3,544	-711,853.9	20,086.2	889,170	
DEBT RESOLUTION REPAYMENTS	5,000	0	0.0	600,000	0.0
UNCOMMITED SURPLUS/DEFICITS	-8,544	-711,854	8,331.6	289,170	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Coffee Factory	800,000	36
	motor Cycle	360,000	16
405	Rural access roads	200,000	9
		880,000	39
	TOTAL	2,240,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
999	Coffee Factory	800,000	20
360	Car	500,000	13
505	Schools	400,000	10
	All Other Projects	2,224,071	57
	TOTAL	3,924,071	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	77.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	124.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 276 Kipsigis County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: KERICHO**

(Values in KShs)

Mayor: Chairman: NR
No. of Employees: 156
Total Yearly Salaries: 11,396,232
Average/Employee: 73,053

Treasure Treasurer: (?)Andrew K. Lang
No. of Councillors: 42
Total Civic Costs: 6,918,000
Average/Councillor: 164,714

Clerk: Clerk : Paul K. Soi
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,045,265	19,950,528	99.53	26,257,872	131.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,045,265	19,950,528	99.5	26,257,872	131.6
Local Revenues					
CILOR	2,814,000	1,000,000	35.5	2,814,000	281.4
Property Rates	1,336,000	1,372,267	102.7	2,036,000	148.4
Single Business Permit	6,000,000	2,990,390	49.8	3,700,000	123.7
Market Fees	3,200,000	3,254,420	101.7	3,635,000	111.7
Others	22,121,000	18,052,634	57.9	31,156,590	172.6
Sub-Total	35,471,000	26,669,711	75.2	43,341,590	162.5
TOTAL REVENUES	55,516,265	46,620,239	84.0	69,599,462	149.3
EXPENDITURES					
Civic	6,736,000	6,918,000	102.7	6,546,000	94.6
L A Personnel	9,801,687	11,396,232	116.3	20,117,357	176.5
L A Operations	4,850,000	8,500,000	175.3	7,563,000	89.0
L A Maintenance	4,505,000	6,243,463	138.6	7,917,950	126.8
TOTAL Recurrent Expenditures	25,892,687	33,057,695	127.7	42,144,307	127.5
RECURRENT SURPLUS/DEFICITS	29,623,578	13,562,544	45.8	27,455,155	202.4
CAPITAL EXPENDITURES	19,280,000	10,703,883	0.0	20,600,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	10,343,578	2,858,661.0	27.6	6,855,155	239.8
DEBT RESOLUTION REPAYMENTS	3,400,000	2,817,880	82.9	3,657,872	129.8
UNCOMMITED SURPLUS/DEFICITS	6,943,578	40,781	0.6	3,197,283	7,840.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Dispensaries	3,580,474	33
405	acess roads	2,186,355	20
	School	1,466,564	14
		3,470,490	32
	TOTAL	10,703,883	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Purchase of Tipper Lorry	4,600,000	20
	Dispensaries	3,820,000	17
	Access Roads	3,000,000	13
	All Other Projects	11,060,000	49
	TOTAL	22,480,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	36.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	80.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	75.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	127.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	55.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	82.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 281 Kirinyaga County Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: KIRINYAGA**

(Values in KShs)

Mayor: Chairman: J.G. Njoka
No. of Employees: 358
Total Yearly Salaries: 52,549,910
Average/Employee: 146,787

Treasure Treasurer: Charles Kihuha Ka
No. of Councillors: 26
Total Civic Costs: 6,198,172
Average/Councillor: 238,391

Clerk: Clerk : Rosylin Wairimu Miano (Mrs)
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,736,092	25,736,091	100.00	35,386,597	137.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,736,092	25,736,091	100.0	35,386,597	137.5
Local Revenues					
CILOR	1,135,240	750,000	66.1	1,135,236	151.4
Property Rates	5,345,780	2,200,685	41.2	2,100,000	95.4
Single Business Permit	35,002,000	29,724,307	84.9	26,500,000	89.2
Market Fees	10,154,600	6,078,680	59.9	6,885,000	113.3
Others	36,720,280	16,360,308	52.8	31,009,000	189.5
Sub-Total	88,357,900	55,113,980	62.4	67,629,236	122.7
TOTAL REVENUES	114,093,992	80,850,071	70.9	103,015,833	127.4
EXPENDITURES					
Civic	6,866,000	6,198,172	90.3	6,809,000	109.9
L A Personnel	42,157,923	52,549,910	124.7	52,388,150	99.7
L A Operations	16,824,320	10,101,338	60.0	12,961,218	128.3
L A Maintenance	13,394,400	3,483,508	26.0	2,862,500	82.2
TOTAL Recurrent Expenditures	79,242,643	72,332,928	91.3	75,020,868	103.7
RECURRENT SURPLUS/DEFICITS	34,851,349	8,517,143	24.4	27,994,965	328.7
CAPITAL EXPENDITURES	15,115,645	4,645,607	0.0	21,960,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	19,735,704	3,871,536.4	19.6	6,034,965	155.9
DEBT RESOLUTION REPAYMENTS	3,333,396	20,431,824	612.9	3,451,409	16.9
UNCOMMITED SURPLUS/DEFICITS	16,402,308	-16,560,288		2,583,556	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	New motor vehicle	1,463,458	32
	Kagio market	800,000	17
000	Kianyaga C. H. staff houses	700,000	15
		1,682,149	36
	TOTAL	4,645,607	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	Improvement of intake ,widening garrison area constructing Rwanc	1,800,000	14
356	Purchase of a tractor	1,459,695	11
240	Construction of Kanyinyi health centre	1,200,000	9
	All Other Projects	8,622,950	66
	TOTAL	13,082,645	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	62.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	30.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	612.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 286 Kisii Municipal Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: KISII**

(Values in KShs)

Mayor: Mayor: M. Okari		Treasure Treasurer: J.Otenya		Clerk: Clerk : C.Mbindah	
No. of Employees:	349	No. of Councillors:	18	Business Permit Schedule:	13
Total Yearly Salaries:	24,174,135	Total Civic Costs:	2,741,842	Business Permit Base Value	850
Average/Employee:	69,267	Average/Councillor:	152,325		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,949,273	9,949,273	100.00	11,801,700	118.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,949,273	9,949,273	100.0	11,801,700	118.6
Local Revenues					
CILOR	4,000,000	1,004,500	25.1	4,200,000	418.1
Property Rates	7,174,000	5,809,649	81.0	6,019,606	103.6
Single Business Permit	10,100,000	8,074,310	79.9	6,020,000	74.6
Market Fees	18,000,000	13,813,490	76.7	14,322,930	103.7
Others	17,761,458	12,826,614	117.9	10,882,878	84.8
Sub-Total	57,035,458	41,528,563	72.8	41,445,413	99.8
TOTAL REVENUES	66,984,731	51,477,836	76.9	53,247,113	103.4
EXPENDITURES					
Civic	4,681,000	2,741,842	58.6	4,096,000	149.4
L A Personnel	35,602,372	24,174,135	67.9	37,210,878	153.9
L A Operations	9,156,600	1,269,253	13.9	9,094,000	716.5
L A Maintenance	8,332,000	286,964	3.4	3,440,000	1,198.8
TOTAL Recurrent Expenditures	57,771,972	28,472,194	49.3	53,840,878	189.1
RECURRENT SURPLUS/DEFICITS	9,212,759	23,005,642	249.7	-593,766	
CAPITAL EXPENDITURES	7,549,042	382,357	0.0	6,450,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,663,717	22,623,285.0	1,359.8	-7,043,766	
DEBT RESOLUTION REPAYMENTS	3,000,000	4,773,016	159.1	5,000,000	104.8
UNCOMMITED SURPLUS/DEFICITS	-1,336,283	17,850,269		-12,043,766	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Repair of shovel	262,357	69
	Repair of grader	120,000	31
		0	0
		0	0
	TOTAL	382,357	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Preparation of valuation roll	1,500,000	21
800.	Rehabilitation of Nyambera bus park	1,000,000	14
405	Rehabilitation of drainage system in the CBD	1,000,000	14
	All Other Projects	3,749,042	52
	TOTAL	7,249,042	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	63.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	72.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	49.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	5.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	159.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 291 Kisumu County Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: KISUMU**

(Values in KShs)

Mayor: Chairman: Samuel Odero Anyan | Treasure Treasurer: Evans Ogalo Ngar | Clerk: Clerk : D.O Oloo

No. of Employees:	86	No. of Councillors:	11	Business Permit Schedule:	5
Total Yearly Salaries:	8,532,919	Total Civic Costs:	2,093,041	Business Permit Base Value	200
Average/Employee:	99,220	Average/Councillor:	190,276		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,462,532	15,472,531	100.06	15,609,621	100.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,462,532	15,472,531	100.1	15,609,621	100.9
Local Revenues					
CILOR	4,000,000	0	0.0	646,286	0.0
Property Rates	2,000,000	0	0.0	1,200,000	0.0
Single Business Permit	2,020,000	1,524,627	75.5	936,000	61.4
Market Fees	2,160,000	1,421,029	65.8	2,190,000	154.1
Others	4,216,450	2,756,070	71.4	3,859,800	140.0
Sub-Total	14,396,450	5,701,726	39.6	8,832,086	154.9
TOTAL REVENUES	29,858,982	21,174,257	70.9	24,441,707	115.4
EXPENDITURES					
Civic	2,382,000	2,093,041	87.9	2,914,000	139.2
L A Personnel	8,434,466	8,532,919	101.2	8,665,383	101.6
L A Operations	5,460,000	2,250,863	41.2	4,790,000	212.8
L A Maintenance	2,350,000	249,314	10.6	1,150,000	461.3
TOTAL Recurrent Expenditures	18,626,466	13,126,137	70.5	17,519,383	133.5
RECURRENT SURPLUS/DEFICITS	11,232,516	8,048,120	71.7	6,922,324	86.0
CAPITAL EXPENDITURES	2,615,712	912,225	0.0	6,358,969	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,616,804	7,135,895.0	82.8	563,355	7.9
DEBT RESOLUTION REPAYMENTS	7,719,759	6,909,500	89.5	7,782,217	112.6
UNCOMMITED SURPLUS/DEFICITS	897,045	226,395	25.2	-7,218,862	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Rehabiltation of civic car	321,650	35
900	Paw Akuche water project	250,000	27
	Rehabilitation of council houses	150,575	17
		190,000	21
	TOTAL	912,225	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	Water sanitation (kombewa scheme)	1,355,712	31
205	Rehabilitation of council Premises	800,000	19
360	Rehabilitation of vehicle(passanger)	400,000	9
	All Other Projects	1,760,000	41
	TOTAL	4,315,712	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	17.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	39.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	70.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	34.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	89.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 296 Kisumu Municipal Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: KISUMU**

(Values in KShs)

Mayor: Mayor: S.A.S. Ahmed | Treasure Treasurer: A.O.Apindi | Clerk: (Ag) Clerk : T.Otieno

No. of Employees: 2,740 | No. of Councillors: 22 | Business Permit Schedule: 14

Total Yearly Salaries: 189,353,745 | Total Civic Costs: 4,852,944 | Business Permit Base Value 1,000

Average/Employee: 69,107 | Average/Councillor: 220,588

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	57,282,005	57,282,004	100.00	70,422,767	122.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	20,400,000	0.0
Sub-Total	57,282,005	57,282,004	100.0	90,822,767	158.6
Local Revenues					
CILOR	10,000,000	2,000,000	20.0	10,000,000	500.0
Property Rates	43,500,000	35,225,046	81.0	32,000,000	90.8
Single Business Permit	45,300,000	28,164,200	62.2	41,520,000	147.4
Market Fees	32,350,000	20,990,817	64.9	28,931,093	137.8
Others	441,812,740	186,029,168	114.3	162,736,957	87.5
Sub-Total	572,962,740	272,409,231	47.5	275,188,050	101.0
TOTAL REVENUES	630,244,745	329,691,235	52.3	366,010,817	111.0
EXPENDITURES					
Civic	9,725,770	4,852,944	49.9	7,390,945	152.3
L A Personnel	222,411,913	189,353,745	85.1	170,718,904	90.2
L A Operations	295,473,160	52,091,634	17.6	110,737,771	212.6
L A Maintenance	45,268,920	11,331,540	25.0	10,200,000	90.0
TOTAL Recurrent Expenditures	572,879,763	257,629,863	45.0	299,047,620	116.1
RECURRENT SURPLUS/DEFICITS	57,364,982	72,061,372	125.6	66,963,197	92.9
CAPITAL EXPENDITURES	19,218,021	12,556,127	0.0	21,300,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	38,146,961	59,505,245.3	156.0	45,663,197	76.7
DEBT RESOLUTION REPAYMENTS	38,063,984	57,282,004	150.5	44,122,767	77.0
UNCOMMITED SURPLUS/DEFICITS	82,977	2,223,241	2,679.3	1,540,430	69.3

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Sekou Toure Sewer	6,081,517	48
	Refuse Collection tippers	5,630,000	45
	Engines for fire vehicles	782,590	6
		62,020	0
	TOTAL	12,556,127	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
320	Exhauster lorry-Purchase	5,000,000	26
905	Sekou Toure road - Laying of sewer pipes	4,500,000	23
400	Omolo- Goro bridge construction	3,500,000	18
	All Other Projects	6,217,521	32
	TOTAL	19,217,521	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	1.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	47.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	45.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	65.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	150.5	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY **District: TRANS NZOIA**

(Values in KShs)

Mayor: Mayor: J.W Wanyonyi		Treasure Treasurer: Chirchir		Clerk: Clerk : A.O.Indakwa	
No. of Employees:	356	No. of Councillors:	16	Business Permit Schedule:	12
Total Yearly Salaries:	39,495,231	Total Civic Costs:	4,062,778	Business Permit Base Value	700
Average/Employee:	110,942	Average/Councillor:	253,924		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,141,840	19,141,840	100.00	22,200,957	116.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	19,141,840	19,141,840	100.0	22,200,957	116.0
Local Revenues					
CILOR	3,000,000	4,000,000	133.3	6,225,000	155.6
Property Rates	10,570,000	15,305,307	144.8	13,240,000	86.5
Single Business Permit	0	10,022,016	0.0	10,500,000	104.8
Market Fees	0	9,759,630	0.0	5,808,860	59.5
Others	20,108,860	16,644,453	20.8	79,843,860	479.7
Sub-Total	33,678,860	55,731,406	165.5	115,617,720	207.5
TOTAL REVENUES	52,820,700	74,873,246	141.7	137,818,677	184.1
EXPENDITURES					
Civic	5,408,000	4,062,778	75.1	5,652,000	139.1
L A Personnel	35,068,947	39,495,231	112.6	44,731,282	113.3
L A Operations	19,322,799	22,602,031	117.0	24,850,760	109.9
L A Maintenance	2,142,820	2,421,758	113.0	3,502,820	144.6
TOTAL Recurrent Expenditures	61,942,566	68,581,798	110.7	78,736,862	114.8
CAPITAL EXPENDITURES	5,764,600	3,179,489	0.0	8,516,041	0.0
LOAN REPAYMENTS	0	0	0.0	4,500,000	0.0
DEBT RESOLUTION REPAYMENTS	13,377,240	11,112,348	83.1	13,377,240	120.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Water & sanitation	831,212	26
	Computerisation	807,425	25
	Road rehabilitation	429,700	14
		1,111,152	35
	TOTAL	3,179,489	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
505	School expansion - Kibomet ward	436,372	8
900	Water expansion - Hospital ward	436,372	8
230	Electricity expansion - Sokoni ward	436,039	8
	All Other Projects	4,411,051	77
	TOTAL	5,719,834	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	165.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	110.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	55.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	83.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 306 Kitui County Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: KITUI**

(Values in KShs)

Mayor: Chairman:J.K. Syengo		Treasure Treasurer: J.Kyambia		Clerk: Clerk : J.M.Mutie	
No. of Employees:	93	No. of Councillors:	57	Business Permit Schedule:	9
Total Yearly Salaries:	12,485,588	Total Civic Costs:	9,210,612	Business Permit Base Value	400
Average/Employee:	134,254	Average/Councillor:	161,590		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,665,398	25,665,400	100.00	31,488,506	122.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,665,398	25,665,400	100.0	31,488,506	122.7
Local Revenues					
CILOR	1,583,063	2,200,000	139.0	1,583,063	72.0
Property Rates	950,000	0	0.0	0	0.0
Single Business Permit	14,747,150	12,904,619	87.5	12,524,104	97.1
Market Fees	0	4,533,250	0.0	4,534,821	100.0
Others	18,184,382	7,113,586	87.1	8,162,778	114.7
Sub-Total	35,464,595	26,751,455	75.4	26,804,766	100.2
TOTAL REVENUES	61,129,993	52,416,855	85.7	58,293,272	111.2
EXPENDITURES					
Civic	7,095,680	9,210,612	129.8	6,038,933	65.6
L A Personnel	11,275,792	12,485,588	110.7	18,246,170	146.1
L A Operations	9,649,943	15,800,394	163.7	12,587,920	79.7
L A Maintenance	3,809,744	1,348,662	35.4	2,121,800	157.3
TOTAL Recurrent Expenditures	31,831,159	38,845,256	122.0	38,994,823	100.4
RECURRENT SURPLUS/DEFICITS	29,298,834	13,571,600	46.3	19,298,449	142.2
CAPITAL EXPENDITURES	12,920,806	9,016,670	0.0	9,015,983	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	16,378,028	4,554,929.5	27.8	10,282,466	225.7
DEBT RESOLUTION REPAYMENTS	8,176,501	4,639,875	56.7	8,288,093	178.6
UNCOMMITED SURPLUS/DEFICITS	8,201,527	-84,946		1,994,373	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Multi-storeyed complex	2,774,249	31
	Kitui south Game N.R	1,636,596	18
405	Grading of roads	1,205,428	13
		3,400,397	38
	TOTAL	9,016,670	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
999	Construction of storage building	3,000,000	24
999	Bursary to needy children - 25 wards	1,338,773	11
505	Provision of rehabilitation materials to pry/sec.sch - Endau	176,836	1
	All Other Projects	8,034,350	64
	TOTAL	12,549,959	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	75.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	122.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	56.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 311 Kitui Municipal Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: KITUI**

(Values in KShs)

Mayor: Mayor:J.W. Kaango
No. of Employees: 107
Total Yearly Salaries: 13,059,618
Average/Employee: 122,053

Treasure (Ag) Treasurer: A.M Musyok Clerk: Clerk : P.K.Malombe
No. of Councillors: 21 Business Permit Schedule: 6
Total Civic Costs: 2,823,153 Business Permit Base Value 250
Average/Councillor: 134,436

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,892,006	10,180,266	102.91	15,581,082	153.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,892,006	10,180,266	102.9	15,581,082	153.1
Local Revenues					
CILOR	1,500,000	1,400,000	93.3	1,840,265	131.4
Property Rates	3,550,000	920,525	25.9	10,000,000	1,086.3
Single Business Permit	9,977,500	5,617,248	56.3	9,977,500	177.6
Market Fees	5,338,480	4,793,221	89.8	6,900,000	144.0
Others	10,702,400	10,000,323	53.5	18,696,661	187.0
Sub-Total	31,068,380	22,731,317	73.2	47,414,426	208.6
TOTAL REVENUES	40,960,386	32,911,583	80.3	62,995,508	191.4
EXPENDITURES					
Civic	5,164,000	2,823,153	54.7	5,233,600	185.4
L A Personnel	14,888,785	13,059,618	87.7	19,754,082	151.3
L A Operations	7,464,000	4,476,103	60.0	8,033,500	179.5
L A Maintenance	2,900,000	1,468,915	50.7	7,746,000	527.3
TOTAL Recurrent Expenditures	30,416,785	21,827,789	71.8	40,767,182	186.8
RECURRENT SURPLUS/DEFICITS	10,543,601	11,083,794	105.1	22,228,326	200.5
CAPITAL EXPENDITURES	5,200,000	2,369,564	0.0	9,348,649	0.0
LOAN REPAYMENTS	0	148,604	0.0	0	0.0
NET SURPLUS/DEFICITS	5,343,601	8,565,626.0	160.3	12,879,677	150.4
DEBT RESOLUTION REPAYMENTS	4,692,006	3,039,177	64.8	6,232,433	205.1
UNCOMMITED SURPLUS/DEFICITS	651,595	5,526,449	848.1	6,647,244	120.3

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Valuation roll	987,090	42
	Extens./rehab. Of street lights	832,000	35
999	Accountancy fee	300,000	13
		250,474	11
	TOTAL	2,369,564	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
100	Valuation roll	1,500,000	29
300	Computerization	1,500,000	29
260	Opening up new markets	1,000,000	19
	All Other Projects	1,200,000	23
	TOTAL	5,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	73.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	45.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	64.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 316 Koibatek County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: KOIBATEK**

(Values in KShs)

Mayor: Chairman: K.C.Chebet | Treasure (Ag) Treasurer: David Kipngel | Clerk: (Ag) Clerk : K.Cheburet

No. of Employees:	48	No. of Councillors:	45	Business Permit Schedule:	6
Total Yearly Salaries:	9,442,425	Total Civic Costs:	3,557,389	Business Permit Base Value	250
Average/Employee:	196,717	Average/Councillor:	79,053		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,726,920	8,335,574	107.88	12,107,047	145.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,726,920	8,335,574	107.9	12,107,047	145.2
Local Revenues					
CILOR	3,073,340	2,400,000	78.1	3,073,215	128.1
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,030,190	1,877,550	92.5	2,203,745	117.4
Market Fees	726,500	526,265	72.4	553,210	105.1
Others	9,359,100	7,445,757	87.6	8,495,097	114.1
Sub-Total	15,189,130	12,249,572	80.6	14,325,267	116.9
TOTAL REVENUES	22,916,050	20,585,146	89.8	26,432,314	128.4
EXPENDITURES					
Civic	5,586,684	3,557,389	63.7	3,294,040	92.6
L A Personnel	7,142,906	9,442,425	132.2	8,757,165	92.7
L A Operations	1,815,080	3,076,213	169.5	6,056,643	196.9
L A Maintenance	482,680	633,094	131.2	1,967,785	310.8
TOTAL Recurrent Expenditures	15,027,350	16,709,121	111.2	20,075,633	120.1
RECURRENT SURPLUS/DEFICITS	7,888,700	3,876,025	49.1	6,356,681	164.0
CAPITAL EXPENDITURES	4,050,000	2,732,472	0.0	3,863,460	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,838,700	1,143,552.7	29.8	2,493,221	218.0
DEBT RESOLUTION REPAYMENTS	2,417,084	0	0.0	1,885,690	0.0
UNCOMMITED SURPLUS/DEFICITS	1,421,616	1,143,553	80.4	607,531	53.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Office Extension	595,376	22
999	abstract of Accounts	215,000	8
900	Kabuswo Water project	100,000	4
		1,822,096	67
	TOTAL	2,732,472	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Construction of Council Hall	1,000,000	25
260	Purchase of OfficeFurniture	200,000	5
999	Expenses for Staff Training & Seminars	150,000	4
	All Other Projects	2,700,000	67
	TOTAL	4,050,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	111.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	67.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 321 Kwale County Council

Province: COAST | **Summary Profile Fiscal Year 2002/2003** | **District: KWALE**

(Values in KShs)

Mayor: Chairman: Mwinyi. S. Ulendi		Treasure Treasurer: P.K. Mwanzia		Clerk: Clerk : Mishi M Matsahu	
No. of Employees:	200	No. of Councillors:	36	Business Permit Schedule:	8
Total Yearly Salaries:	22,924,956	Total Civic Costs:	4,332,776	Business Permit Base Value	350
Average/Employee:	114,625	Average/Councillor:	120,355		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	29,771,513	29,771,513	100.00	51,878,247	174.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	29,771,513	29,771,513	100.0	51,878,247	174.3
Local Revenues					
CILOR	7,430,000	3,527,893	47.5	8,094,192	229.4
Property Rates	87,785,880	7,149,275	8.1	87,785,880	1,227.9
Single Business Permit	17,084,000	8,164,595	47.8	11,692,000	143.2
Market Fees	3,015,600	2,623,508	87.0	4,157,490	158.5
Others	20,844,300	6,968,818	68.8	10,128,206	145.3
Sub-Total	136,159,780	28,434,089	20.9	121,857,768	428.6
TOTAL REVENUES	165,931,293	58,205,602	35.1	173,736,015	298.5
EXPENDITURES					
Civic	6,996,000	4,332,776	61.9	9,762,000	225.3
L A Personnel	31,279,717	22,924,956	73.3	33,701,593	147.0
L A Operations	8,509,900	3,476,867	40.9	19,334,750	556.1
L A Maintenance	9,381,500	208,866	2.2	24,441,300	11,701.9
TOTAL Recurrent Expenditures	56,167,117	30,943,465	55.1	87,239,643	281.9
RECURRENT SURPLUS/DEFICITS	109,764,176	27,262,137	24.8	86,496,372	317.3
CAPITAL EXPENDITURES	17,862,908	0	0.0	29,668,680	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	91,901,268	27,262,137.0	29.7	56,827,692	208.4
DEBT RESOLUTION REPAYMENTS	11,908,605	7,835,672	65.8	22,209,567	283.4
UNCOMMITED SURPLUS/DEFICITS	79,992,663	19,426,465	24.3	34,618,125	178.2

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	Construction of a retail market - Diani	7,000,000	39
365	Purchase of double cabin	2,400,000	13
105	Updating of accounts & valuation roll	2,000,000	11
	All Other Projects	6,462,908	36
	TOTAL	17,862,908	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	20.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	55.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	65.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 326 Kwale Town Council

Province: COAST | **Summary Profile Fiscal Year 2002/2003** | **District: KWALE**

(Values in KShs)

Mayor: Chairman: Iddi A.M Ganguma | Treasure (Ag) Treasurer: Kassim Mbwa | Clerk: (Ag) Clerk : Moses K. Jefwah

No. of Employees:	39	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	3,056,601	Total Civic Costs:	923,330	Business Permit Base Value	350
Average/Employee:	78,374	Average/Councillor:	115,416		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,956,370	2,450,000	82.87	4,658,615	190.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,956,370	2,450,000	82.9	4,658,615	190.1
Local Revenues					
CILOR	1,250,000	750,000	60.0	2,650,000	353.3
Property Rates	100,000	145,000	145.0	778,560	536.9
Single Business Permit	679,090	393,600	58.0	982,020	249.5
Market Fees	216,550	118,630	54.8	932,200	785.8
Others	4,367,690	1,535,021	28.8	5,323,880	346.8
Sub-Total	6,613,330	2,942,251	44.5	10,666,660	362.5
TOTAL REVENUES	9,569,700	5,392,251	56.3	15,325,275	284.2
EXPENDITURES					
Civic	1,223,160	923,330	75.5	1,037,000	112.3
L A Personnel	3,110,091	3,056,601	98.3	6,566,333	214.8
L A Operations	1,628,315	1,327,686	81.5	1,745,680	131.5
L A Maintenance	341,470	303,700	88.9	319,600	105.2
TOTAL Recurrent Expenditures	6,303,036	5,611,317	89.0	9,668,613	172.3
RECURRENT SURPLUS/DEFICITS	3,266,664	-219,066		5,656,662	
CAPITAL EXPENDITURES	886,911	2,400,000	0.0	2,000,000	0.0
LOAN REPAYMENTS	0	0	0.0	2,100,000	0.0
NET SURPLUS/DEFICITS	2,379,753	-2,619,066.0		1,556,662	
DEBT RESOLUTION REPAYMENTS	2,069,459	0	0.0	558,615	0.0
UNCOMMITED SURPLUS/DEFICITS	310,294	-2,619,066		998,047	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Market project	1,200,000	50
900	Water tank - Golimi	300,000	13
900	Water tank - Vyongani	300,000	13
		600,000	25
	TOTAL	2,400,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	water tank-at Mwangoni, Vuga, Mwamgunga & Mazulume wards	300,000	34
900	Water tank-at Golini, Vyogwani ward	300,000	34
999	Water tank (Ziwani ward)	286,911	32
	All Other Projects	0	0
	TOTAL	886,911	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	60.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	44.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	89.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	270.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 331 Laikipia County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: LAIKIPIA**

(Values in KShs)

Mayor: Chairman: Kinyua Kiguoya		Treasure Treasurer: S. Mwangi		Clerk: Clerk : S. Mbondo	
No. of Employees:	168	No. of Councillors:	33	Business Permit Schedule:	11
Total Yearly Salaries:	0	Total Civic Costs:	0	Business Permit Base Value	600
Average/Employee:	0	Average/Councillor:	0		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,802,162	0	0.00	19,440,400	0.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	14,802,162	0	0.0	19,440,400	0.0
Local Revenues					
CILOR	12,000,000	0	0.0	9,211,238	0.0
Property Rates	5,400,000	0	0.0	2,579,163	0.0
Single Business Permit	5,520,000	0	0.0	4,187,150	0.0
Market Fees	1,115,000	0	0.0	1,037,000	0.0
Others	10,254,800	0	0.0	11,470,950	0.0
Sub-Total	34,289,800	0	0.0	28,485,501	0.0
TOTAL REVENUES	49,091,962	0	0.0	47,925,901	0.0
EXPENDITURES					
Civic	7,484,000	0	0.0	6,574,000	0.0
L A Personnel	17,896,090	0	0.0	23,332,794	0.0
L A Operations	7,710,873	0	0.0	9,900,000	0.0
L A Maintenance	5,029,936	0	0.0	5,797,481	0.0
TOTAL Recurrent Expenditures	38,120,899	0	0.0	45,604,275	0.0
RECURRENT SURPLUS/DEFICITS	10,971,063	0		2,321,626	
CAPITAL EXPENDITURES	8,404,567	0	0.0	200,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,566,496	0.0		2,121,626	
DEBT RESOLUTION REPAYMENTS	2,019,827	0	0.0	167,776	0.0
UNCOMMITED SURPLUS/DEFICITS	546,669	0		1,953,850	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
805	Grading of roads all wards	1,000,000	22
900	Provisions of Bursaries all wards	655,000	14
205	Rehabilitation of Social wards	600,000	13
	All Other Projects	2,265,631	50
	TOTAL	4,520,631	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	54.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	0.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	0.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	0.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 336 Lamu County Council

Province: COAST — **Summary Profile Fiscal Year 2002/2003** — **District: LAMU**

(Values in KShs)

Mayor: Chairman: NR
Treasure Treasurer: Hamid Mohamed Z Clerk: Clerk : Ahmed M. Hemed

No. of Employees:	71	No. of Councillors:	30	Business Permit Schedule:	7
Total Yearly Salaries:	5,882,406	Total Civic Costs:	1,555,392	Business Permit Base Value	300
Average/Employee:	82,851	Average/Councillor:	51,846		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,800,522	6,196,060	106.82	10,967,867	177.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,800,522	6,196,060	106.8	10,967,867	177.0
Local Revenues					
CILOR	51,800	530,631	1,024.4	0	0.0
Property Rates	730,000	1,330,148	182.2	781,780	58.8
Single Business Permit	3,150,000	1,472,620	46.7	3,150,000	213.9
Market Fees	2,064,000	603,690	29.2	1,144,000	189.5
Others	6,817,600	4,894,650	48.0	10,198,200	208.4
Sub-Total	12,813,400	8,831,739	68.9	15,273,980	172.9
TOTAL REVENUES	18,613,922	15,027,799	80.7	26,241,847	174.6
EXPENDITURES					
Civic	2,935,920	1,555,392	53.0	2,502,439	160.9
L A Personnel	7,519,149	5,882,406	78.2	9,890,055	168.1
L A Operations	3,715,250	2,526,519	68.0	2,278,963	90.2
L A Maintenance	600,000	1,455,932	242.7	625,000	42.9
TOTAL Recurrent Expenditures	14,770,319	11,420,249	77.3	15,296,457	133.9
RECURRENT SURPLUS/DEFICITS	3,843,603	3,607,551	93.9	10,945,390	303.4
CAPITAL EXPENDITURES	1,750,000	704,375	0.0	5,122,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,093,603	2,903,175.6	138.7	5,823,390	200.6
DEBT RESOLUTION REPAYMENTS	2,980,872	539,162	18.1	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-887,269	2,364,014		5,823,390	246.3

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construction of Lamu market pulic toilet	205,000	29
	Rehabilitation of Lamu market	189,200	27
	Office furniture	87,875	12
		222,300	32
	TOTAL	704,375	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Construction of manda Water catchment	700,000	40
500	Construction of boni Nursary school	400,000	23
905	Rehabiliation of Mwambore Water catchment	300,000	17
	All Other Projects	350,000	20
	TOTAL	1,750,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	68.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	40.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	18.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 341 Limuru Municipal Council

Province: CENTRAL — **Summary Profile Fiscal Year 2002/2003** — **District: KIAMBU**

(Values in KShs)

Mayor: Mayor: Ibrahim N. Kago
No. of Employees: 147
Total Yearly Salaries: 15,269,616
Average/Employee: 103,875

Treasure Treasurer: Joseph Kuria Kiru
No. of Councillors: 8
Total Civic Costs: 1,577,573
Average/Councillor: 197,197

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

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,742,364	6,742,364	100.00	7,963,840	118.1
Road Maintenance Levy Fund (RMLF)	20,000	0	0.0	0	0.0
Sub-Total	6,762,364	6,742,364	99.7	7,963,840	118.1
Local Revenues					
CILOR	500,000	941,474	188.3	182,760	19.4
Property Rates	4,000,000	318,553	8.0	478,318	150.2
Single Business Permit	8,000,000	7,203,106	90.0	8,670,489	120.4
Market Fees	3,250,000	2,337,222	71.9	2,725,914	116.6
Others	17,926,860	8,855,260	81.8	10,829,442	122.3
Sub-Total	33,676,860	19,655,615	58.4	22,886,923	116.4
TOTAL REVENUES	40,439,224	26,397,979	65.3	30,850,763	116.9
EXPENDITURES					
Civic	1,912,000	1,577,573	82.5	1,935,000	122.7
L A Personnel	18,523,047	15,269,616	82.4	19,172,525	125.6
L A Operations	8,140,100	4,190,891	51.5	6,092,500	145.4
L A Maintenance	2,851,800	1,396,691	49.0	1,284,500	92.0
TOTAL Recurrent Expenditures	31,426,947	22,434,771	71.4	28,484,525	127.0
RECURRENT SURPLUS/DEFICITS	9,012,277	3,963,208	44.0	2,366,238	59.7
CAPITAL EXPENDITURES	3,000,000	3,047,432	0.0	2,076,627	0.0
LOAN REPAYMENTS	13,263	150,000	1,131.0	0	0.0
NET SURPLUS/DEFICITS	6,025,540	765,776.0	12.7	289,611	37.8
DEBT RESOLUTION REPAYMENTS	3,491,268	2,138,786	61.3	5,594,963	261.6
UNCOMMITED SURPLUS/DEFICITS	2,534,272	-1,373,010		-5,305,352	386.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Vehicle purchase	1,045,000	34
	Improvement of Kamirithu market	635,600	21
	Limuru stadium	532,000	17
		834,832	27
	TOTAL	3,047,432	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	Roromo community Bore hole	500,000	17
905	Tigoni water supply	500,000	17
905	Kiawaroga Water project	500,000	17
	All Other Projects	1,500,000	50
	TOTAL	3,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	59.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	43.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	58.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	101.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	61.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 346 Litein Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: KERICHO**

(Values in KShs)

Mayor: Chairman:Jane Rutto
Treasure (Ag) Treasurer: Joel Kiplanga Clerk: (Ag) Clerk : David Kipkoech A. Soi

No. of Employees:	26	No. of Councillors:	12	Business Permit Schedule:	7
Total Yearly Salaries:	2,434,891	Total Civic Costs:	1,748,200	Business Permit Base Value	300
Average/Employee:	93,650	Average/Councillor:	145,683		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,160,868	4,160,868	100.00	8,624,311	207.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,160,868	4,160,868	100.0	8,624,311	207.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	210,000	267,500	127.4	220,000	82.2
Single Business Permit	1,500,000	2,300,000	153.3	1,900,000	82.6
Market Fees	1,800,000	1,200,000	66.7	1,738,150	144.8
Others	6,285,000	6,586,000	135.8	4,850,000	73.6
Sub-Total	9,795,000	10,353,500	105.7	8,708,150	84.1
TOTAL REVENUES	13,955,868	14,514,368	104.0	17,332,461	119.4
EXPENDITURES					
Civic	1,952,200	1,748,200	89.6	1,970,800	112.7
L A Personnel	3,600,867	2,434,891	67.6	5,713,333	234.6
L A Operations	1,383,200	2,260,600	163.4	2,992,800	132.4
L A Maintenance	2,161,000	2,208,000	102.2	1,773,000	80.3
TOTAL Recurrent Expenditures	9,097,267	8,651,691	95.1	12,449,933	143.9
RECURRENT SURPLUS/DEFICITS	4,858,601	5,862,677	120.7	4,882,528	83.3
CAPITAL EXPENDITURES	3,446,000	3,446,000	0.0	5,174,587	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,412,601	2,416,677.0	171.1	-292,059	
DEBT RESOLUTION REPAYMENTS	258,713	385,336	148.9	2,849,724	739.5
UNCOMMITED SURPLUS/DEFICITS	1,153,888	2,031,341	176.0	-3,141,783	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of land for market Site	1,100,000	32
	Phase 2 Office construction	300,000	9
	Preparartion of valuation roll	300,000	9
		1,746,000	51
	TOTAL	3,446,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	Purchase of land for market site	1,100,000	32
100	Preparartion of valuation roll	300,000	9
200	Phase 2 of office construction	300,000	9
	All Other Projects	1,746,000	51
	TOTAL	3,446,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	69.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	105.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	95.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	148.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 351 Lodwar Municipal Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year: 2002/2003** — **District: TURKANA**

(Values in KShs)

Mayor: Mayor: John Naitakai Echwa		Treasure (Ag) Treasurer:		Clerk: (Ag) Clerk : Emannuel Dida	
No. of Employees:	36	No. of Councillors:	7	Business Permit Schedule:	10
Total Yearly Salaries:	2,417,076	Total Civic Costs:	958,291	Business Permit Base Value	500
Average/Employee:	67,141	Average/Councillor:	136,899		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,420,557	3,156,764	49.17	8,061,410	255.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,420,557	3,156,764	49.2	8,061,410	255.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,414,000	1,919,610	79.5	2,650,000	138.0
Market Fees	0	23,910	0.0	1,401,500	5,861.6
Others	5,356,840	1,181,570	15.0	7,861,040	665.3
Sub-Total	7,770,840	3,125,090	40.2	11,912,540	381.2
TOTAL REVENUES	14,191,397	6,281,854	44.3	19,973,950	318.0
EXPENDITURES					
Civic	1,135,280	958,291	84.4	1,275,600	133.1
L A Personnel	5,159,718	2,417,076	46.8	5,622,143	232.6
L A Operations	2,170,000	895,007	41.2	1,448,000	161.8
L A Maintenance	216,000	1,210,336	560.3	71,700	5.9
TOTAL Recurrent Expenditures	8,680,998	5,480,710	63.1	8,417,443	153.6
RECURRENT SURPLUS/DEFICITS	5,510,399	801,144	14.5	11,556,507	1,442.5
CAPITAL EXPENDITURES	4,860,173	1,198,767	0.0	4,289,914	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	650,226	-397,623.0		7,266,594	
DEBT RESOLUTION REPAYMENTS	980,384	0	0.0	1,246,323	0.0
UNCOMMITED SURPLUS/DEFICITS	-330,158	-397,623	120.4	6,020,271	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construction of Classes	450,000	38
	Slaughter hse Construction	387,419	32
	Public toilets	250,000	21
		111,348	9
	TOTAL	1,198,767	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
800	Bus park construction	2,160,173	43
600	Construction of slaughter slabs	1,500,000	30
500	Construction of 4 nursary schools and kitchens	800,000	16
	All Other Projects	600,000	12
	TOTAL	5,060,173	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	94.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	40.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	63.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L.A CODE: 350 Londiani Town Council

Province: RIFT VALLEY Summary Profile Fiscal Year: 2002/2003 **District: KERICHO**

(Values in KShs)

Mayor: Chairman: J. Chepkwony
No. of Employees: 38
Total Yearly Salaries: 3,707,241
Average/Employee: 97,559

Treasure Treasurer: Reuben K. Langat
No. of Councillors: 9
Total Civic Costs: 1,741,000
Average/Councillor: 193,444

Clerk: Clerk : J.M.K Langat
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,227,242	4,227,242	100.00	4,227,242	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,227,242	4,227,242	100.0	4,227,242	100.0
Local Revenues					
CILOR	800,000	800,000	100.0	800,000	100.0
Property Rates	1,232,640	644,854	52.3	2,665,815	413.4
Single Business Permit	902,100	712,070	78.9	850,000	119.4
Market Fees	454,000	25,640	5.6	265,520	1,035.6
Others	10,063,600	1,168,247	33.3	3,509,473	300.4
Sub-Total	13,452,340	3,350,811	24.9	8,090,808	241.5
TOTAL REVENUES	17,679,582	7,578,053	42.9	12,318,050	162.5
EXPENDITURES					
Civic	1,741,000	1,741,000	100.0	997,500	57.3
L A Personnel	3,707,141	3,707,241	100.0	5,871,123	158.4
L A Operations	1,461,000	1,461,000	100.0	1,352,060	92.5
L A Maintenance	1,226,955	1,226,955	100.0	470,353	38.3
TOTAL Recurrent Expenditures	8,136,096	8,136,196	100.0	8,691,036	106.8
RECURRENT SURPLUS/DEFICITS	9,543,486	-558,143		3,627,014	
CAPITAL EXPENDITURES	1,294,632	1,054,632	0.0	3,330,333	0.0
LOAN REPAYMENTS	912,385	0	0.0	5,000	0.0
NET SURPLUS/DEFICITS	9,161,240	-1,612,775.2		291,681	
DEBT RESOLUTION REPAYMENTS	2,020,225	0	0.0	1,572,360	0.0
UNCOMMITED SURPLUS/DEFICITS	7,141,015	-1,612,775		-1,280,679	79.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Jua Kali Multi Purpose	208,000	20
	Londiani Disabled Group	150,000	14
	Keringet H Centre	100,000	9
		596,632	57
	TOTAL	1,054,632	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Grading and murraming of Londiani bus terminus	300,000	23
999	Jua kali multi purpose	208,000	16
999	Londiani disabled group	150,000	12
	All Other Projects	636,632	49
	TOTAL	1,294,632	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	24.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	81.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 361 Luanda Town Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: VIHIGA**

(Values in KShs)

Mayor: Chairman: Charles Amimo | Treasure Treasurer: Elisha Richard Oti | Clerk: Clerk : JOE Ondundah

No. of Employees:	49	No. of Councillors:	9	Business Permit Schedule:	9
Total Yearly Salaries:	3,591,220	Total Civic Costs:	1,368,524	Business Permit Base Value	400
Average/Employee:	73,290	Average/Councillor:	152,058		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,670,190	5,670,190	100.00	8,777,536	154.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,670,190	5,670,190	100.0	8,777,536	154.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	5,000,000	17,166	0.3	123,244	718.0
Single Business Permit	2,100,000	1,304,070	62.1	1,772,403	135.9
Market Fees	4,000,000	3,401,515	85.0	4,289,197	126.1
Others	4,273,000	1,339,515	75.0	1,785,133	133.3
Sub-Total	15,373,000	6,062,266	39.4	7,969,977	131.5
TOTAL REVENUES	21,043,190	11,732,456	55.8	16,747,513	142.7
EXPENDITURES					
Civic	1,932,200	1,368,524	70.8	1,429,400	104.4
L A Personnel	4,324,098	3,591,220	83.1	6,464,310	180.0
L A Operations	5,641,200	2,598,687	46.1	3,226,500	124.2
L A Maintenance	395,000	284,720	72.1	875,000	307.3
TOTAL Recurrent Expenditures	12,292,498	7,843,151	63.8	11,995,210	152.9
RECURRENT SURPLUS/DEFICITS	8,750,692	3,889,305	44.4	4,752,303	122.2
CAPITAL EXPENDITURES	5,650,000	1,114,360	0.0	2,590,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,100,692	2,774,945.0	89.5	2,162,303	77.9
DEBT RESOLUTION REPAYMENTS	210,624	464,961	220.8	628,500	135.2
UNCOMMITED SURPLUS/DEFICITS	2,890,068	2,309,984	79.9	1,533,803	66.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Town hall	433,300	39
	Markets	397,400	36
405	Construction of roads/bridge	264,580	24
		19,080	2
	TOTAL	1,114,360	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
500	Construction of town hall - headquarters	2,100,000	37
400	Rural access roads - Wemilabi	540,000	10
500	Upgrading 2 sec. Schools - Mwibona	540,000	10
	All Other Projects	2,470,000	44
	TOTAL	5,650,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	83.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	39.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	63.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	19.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	220.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 366 Lugari County Council

Province: WESTERN — **Summary Profile Fiscal Year 2002/2003** — **District: LUGARI**

(Values in KShs)

Mayor: Chairman: Julius Odero
No. of Employees: 70
Total Yearly Salaries: 5,507,187
Average/Employee: 78,674

Treasure (Ag) Treasurer: Simon Simiy
No. of Councillors: 6
Total Civic Costs: 2,548,130
Average/Councillor: 424,688

Clerk: (Ag) Clerk :P. Kamwesar
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,283,743	14,275,239	99.94	19,555,374	137.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	14,283,743	14,275,239	99.9	19,555,374	137.0
Local Revenues					
CILOR	8,500,000	610,000	7.2	15,000,000	2,459.0
Property Rates	760,000	14,600	1.9	5,675,000	38,869.9
Single Business Permit	4,500,000	3,117,035	69.3	4,500,000	144.4
Market Fees	5,923,400	1,086,230	18.3	4,930,400	453.9
Others	7,210,400	5,119,924	79.1	6,471,400	126.4
Sub-Total	26,893,800	9,947,789	37.0	36,576,800	367.7
TOTAL REVENUES	41,177,543	24,223,028	58.8	56,132,174	231.7
EXPENDITURES					
Civic	3,604,000	2,548,130	70.7	6,438,896	252.7
L A Personnel	9,025,360	5,507,187	61.0	19,927,120	361.8
L A Operations	12,895,290	5,791,349	44.9	12,924,000	223.2
L A Maintenance	1,680,000	1,048,854	62.4	2,560,000	244.1
TOTAL Recurrent Expenditures	27,204,650	14,895,520	54.8	41,850,016	281.0
RECURRENT SURPLUS/DEFICITS	13,972,893	9,327,508	66.8	14,282,158	153.1
CAPITAL EXPENDITURES	9,184,000	5,293,327	0.0	8,836,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,788,893	4,034,180.9	84.2	5,446,158	135.0
DEBT RESOLUTION REPAYMENTS	3,000,000	3,907,900	130.3	5,070,000	129.7
UNCOMMITED SURPLUS/DEFICITS	1,788,893	126,281	7.1	376,158	297.9

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Vehicle purchase	2,096,000	40
	Construction of Mukhalanya bridge	1,240,823	23
	Valuation roll	1,150,000	22
		806,504	15
	TOTAL	5,293,327	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
240	Construction of Health centres	3,234,000	35
900	Construction of springs/wells (water).	2,784,000	30
400	Construction of roads	2,166,000	24
	All Other Projects	1,000,000	11
	TOTAL	9,184,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	80.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	37.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	54.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	57.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	130.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 371 Machakos Municipal Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: MACHAKOS**

(Values in KShs)

Mayor: Mayor: R. Muange
No. of Employees: 258
Total Yearly Salaries: 33,397,232
Average/Employee: 129,447

Treasure Treasurer: Timothy K. Kamili
No. of Councillors: 18
Total Civic Costs: 3,427,075
Average/Councillor: 190,393

Clerk: Clerk : Onesmus M. Mutua
Business Permit Schedule: 12
Business Permit Base Value 700

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	32,004,044	31,995,543	99.97	19,176,139	59.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	32,004,044	31,995,543	100.0	19,176,139	59.9
Local Revenues					
CILOR	882,100	1,000,000	113.4	882,180	88.2
Property Rates	12,043,217	6,268,346	52.0	4,741,000	75.6
Single Business Permit	9,620,000	9,715,722	101.0	9,320,000	95.9
Market Fees	16,573,099	6,137,024	37.0	12,351,360	201.3
Others	27,701,873	39,227,492	114.0	34,400,860	87.7
Sub-Total	66,820,289	62,348,584	93.3	61,695,400	99.0
TOTAL REVENUES	98,824,333	94,344,127	95.5	80,871,539	85.7
EXPENDITURES					
Civic	5,975,810	3,427,075	57.3	4,604,750	134.4
L A Personnel	43,810,306	33,397,232	76.2	35,817,602	107.2
L A Operations	25,737,187	19,746,561	76.7	19,729,528	99.9
L A Maintenance	6,480,436	5,024,566	77.5	5,344,330	106.4
TOTAL Recurrent Expenditures	82,003,739	61,595,434	75.1	65,496,210	106.3
RECURRENT SURPLUS/DEFICITS	16,820,594	32,748,693	194.7	15,375,329	46.9
CAPITAL EXPENDITURES	21,825,244	16,459,906	0.0	6,649,910	0.0
LOAN REPAYMENTS	1,105,080	451,293	40.8	0	0.0
NET SURPLUS/DEFICITS	-3,899,570	15,837,494.0		8,725,419	55.1
DEBT RESOLUTION REPAYMENTS	5,701,229	3,830,993	67.2	5,814,220	151.8
UNCOMMITED SURPLUS/DEFICITS	-9,600,799	12,006,501		2,911,199	24.2

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Social hall renovation	6,501,266	39
	Extension of open air mkt stalls	2,825,709	17
	Purchase of new tractor	1,931,500	12
		5,201,431	32
	TOTAL	16,459,906	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Purchase of roads equipment(vibrating roller)- old town hall	2,000,000	9
405	Improvement of storm water drainage - Majengo	1,325,000	6
400	Gravelling of selected road - Stadium	1,000,000	5
	All Other Projects	17,879,194	81
	TOTAL	22,204,194	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	56.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	93.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	75.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	75.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	67.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 376 Makueni County Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: MAKUENI**

(Values in KShs)

Mayor: Chairman: J.Kilonzo
No. of Employees: 197
Total Yearly Salaries: 19,125,623
Average/Employee: 97,084

Treasure Treasurer: Peter L. Muatha Mt Clerk: Clerk : C.C.M Syanda
No. of Councillors: 74 Business Permit Schedule: 6
Total Civic Costs: 11,574,600 Business Permit Base Value 250
Average/Councillor: 156,414

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	40,051,528	40,015,522	99.91	59,796,171	149.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	40,051,528	40,015,522	99.9	59,796,171	149.4
Local Revenues					
CILOR	0	3,013,442	0.0	1,015,351	33.7
Property Rates	2,220,000	765,006	34.5	1,562,284	204.2
Single Business Permit	26,857,665	14,504,115	54.0	18,898,054	130.3
Market Fees	12,975,934	5,054,582	39.0	13,171,333	260.6
Others	25,753,414	28,862,270	66.5	43,391,957	150.3
Sub-Total	67,807,013	52,199,415	77.0	78,038,979	149.5
TOTAL REVENUES	107,858,541	92,214,937	85.5	137,835,150	149.5
EXPENDITURES					
Civic	12,784,000	11,574,600	90.5	8,502,000	73.5
L A Personnel	16,493,305	19,125,623	116.0	39,664,060	207.4
L A Operations	12,976,828	9,711,464	74.8	14,680,700	151.2
L A Maintenance	6,371,353	2,877,980	45.2	8,340,000	289.8
TOTAL Recurrent Expenditures	48,625,486	43,289,667	89.0	71,186,760	164.4
RECURRENT SURPLUS/DEFICITS	59,233,055	48,925,270	82.6	66,648,390	136.2
CAPITAL EXPENDITURES	14,550,000	7,374,626	0.0	30,400,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	44,683,055	41,550,644.0	93.0	36,248,390	87.2
DEBT RESOLUTION REPAYMENTS	16,526,175	22,215,623	134.4	29,333,697	132.0
UNCOMMITED SURPLUS/DEFICITS	28,156,880	19,335,021	68.7	6,914,693	35.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of motor vehicles	3,680,000	50
	Construction of drainage	2,849,990	39
	Supply of electricity	598,500	8
		246,136	3
	TOTAL	7,374,626	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
360	Buy Land-Rover 110 Defender	3,500,000	23
900	Construction of Drainage Emali	1,000,000	7
900	Construction of Sand Dams Muooni River	1,000,000	7
	All Other Projects	9,550,000	63
	TOTAL	15,050,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	77.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	89.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	134.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 381 Makuyu Town Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: MARAGUA**

(Values in KShs)

Mayor: Chairman: Elias M. Kariuki
No. of Employees: 24
Total Yearly Salaries: 3,415,642
Average/Employee: 142,318

Treasure (Ag) Treasurer: Jessee Wach
No. of Councillors: 8
Total Civic Costs: 950,325
Average/Councillor: 118,791

Clerk: (Ag) Clerk : Benson Kiarie Njihia
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,512,820	3,512,820	100.00	5,713,307	162.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,512,820	3,512,820	100.0	5,713,307	162.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,640,000	2,381,890	90.2	2,699,006	113.3
Market Fees	250,000	328,695	131.5	310,000	94.3
Others	2,626,000	2,114,613	50.0	4,226,000	199.8
Sub-Total	5,516,000	4,825,198	87.5	7,235,006	149.9
TOTAL REVENUES	9,028,820	8,338,018	92.3	12,948,313	155.3
EXPENDITURES					
Civic	1,657,200	950,325	57.3	1,195,000	125.7
L A Personnel	3,067,700	3,415,642	111.3	3,904,569	114.3
L A Operations	1,407,000	1,474,117	104.8	1,856,887	126.0
L A Maintenance	1,052,000	489,384	46.5	1,775,000	362.7
TOTAL Recurrent Expenditures	7,183,900	6,329,468	88.1	8,731,456	137.9
RECURRENT SURPLUS/DEFICITS	1,844,920	2,008,550	108.9	4,216,857	209.9
CAPITAL EXPENDITURES	1,297,240	624,490	0.0	1,936,930	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	547,680	1,384,060.0	252.7	2,279,927	164.7
DEBT RESOLUTION REPAYMENTS	184,507	194,564	105.5	852,000	437.9
UNCOMMITED SURPLUS/DEFICITS	363,173	1,189,496	327.5	1,427,927	120.0

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Lorry repair	295,235	47
405	Road repair	289,205	46
	Toilet Gakungu	40,050	6
		0	0
	TOTAL	624,490	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Providing clean water	380,000	29
365	Lorry Repair	300,000	23
265	Gakungu Market electrification	300,000	23
	All Other Projects	317,240	24
	TOTAL	1,297,240	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	87.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	88 1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	48.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	105.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 386 Malaba Town Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: TESO**

(Values in KShs)

Mayor: Chairman: John Okiring
No. of Employees: 85
Total Yearly Salaries: 11,375,644
Average/Employee: 133,831

Treasure Treasurer: Micah Mwendwa K Clerk: Clerk : John A. Mbanda
No. of Councillors: 13 Business Permit Schedule: 9
Total Civic Costs: 1,751,087 Business Permit Base Value 400
Average/Councillor: 134,699

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,353,710	5,345,210	99.84	5,711,863	106.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,353,710	5,345,210	99.8	5,711,863	106.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,300,000	874,100	67.2	900,000	103.0
Market Fees	660,000	1,018,900	154.4	800,000	78.5
Others	16,515,000	17,108,667	98.7	17,331,262	101.3
Sub-Total	18,475,000	19,001,667	102.9	19,031,262	100.2
TOTAL REVENUES	23,828,710	24,346,877	102.2	24,743,125	101.6
EXPENDITURES					
Civic	1,581,500	1,751,087	110.7	1,709,400	97.6
L A Personnel	10,066,611	11,375,644	113.0	13,729,530	120.7
L A Operations	3,574,500	3,801,331	106.3	2,467,200	64.9
L A Maintenance	1,110,000	654,319	58.9	739,200	113.0
TOTAL Recurrent Expenditures	16,332,611	17,582,381	107.7	18,645,330	106.0
RECURRENT SURPLUS/DEFICITS	7,496,099	6,764,496	90.2	6,097,795	90.1
CAPITAL EXPENDITURES	5,770,000	2,660,031	0.0	4,116,200	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,726,099	4,104,464.7	237.8	1,981,595	48.3
DEBT RESOLUTION REPAYMENTS	1,227,927	1,368,116	111.4	1,855,898	135.7
UNCOMMITED SURPLUS/DEFICITS	498,172	2,736,349	549.3	125,698	4.6

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Building of social centre	792,354	30
	Bus park	774,905	29
405	Rehabilitation of roads	405,080	15
		687,692	26
	TOTAL	2,660,031	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
210	Construction of social centre	5,000,000	60
900	Water construction	900,000	11
405	Construction of storm water drain	880,000	11
	All Other Projects	1,490,000	18
	TOTAL	8,270,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	89.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	102.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	107.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	46.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	111.4	Total Actual Resolution Payments compared to Planned Resolution Payments

LA CODE: 494 Malaikisi Town Council

Province: WESTERN **Summary Profile Fiscal Year: 2002/2003** **District: BUNGOMA**

(Values in KShs)

Mayor: Chairman: John Kilwake
No. of Employees: 19
Total Yearly Salaries: 576,483
Average/Employee: 30,341

Treasure (Ag) Treasurer: Saleh Kapsar Clerk: (Ag) Clerk :M.S Sikolia
No. of Councillors: 7 Business Permit Schedule: 7
Total Civic Costs: 697,120 Business Permit Base Value 300
Average/Councillor: 99,589

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,835,962	2,835,962	100.00	5,310,666	187.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,835,962	2,835,962	100.0	5,310,666	187.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	762,800	398,550	52.2	613,238	153.9
Market Fees	0	274,337	0.0	343,251	125.1
Others	2,656,925	254,237	84.3	301,478	118.6
Sub-Total	3,419,725	927,124	27.1	1,257,967	135.7
TOTAL REVENUES	6,255,687	3,763,086	60.2	6,568,633	174.6
EXPENDITURES					
Civic	775,868	697,120	89.9	897,048	128.7
L A Personnel	1,751,950	576,483	32.9	2,365,938	410.4
L A Operations	620,932	644,855	103.9	985,656	152.8
L A Maintenance	56,681	37,280	65.8	161,027	431.9
TOTAL Recurrent Expenditures	3,205,431	1,955,738	61.0	4,409,669	225.5
RECURRENT SURPLUS/DEFICITS	3,050,256	1,807,348	59.3	2,158,964	119.5
CAPITAL EXPENDITURES	1,729,938	433,500	0.0	1,440,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,320,318	1,373,848.0	104.1	718,964	52.3
DEBT RESOLUTION REPAYMENTS	1,134,385	1,074,213	94.7	641,888	59.8
UNCOMMITED SURPLUS/DEFICITS	185,933	299,635	161.2	77,076	25.7

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Health facilities	247,500	57
	Spring wells	186,000	43
		0	0
		0	0
	TOTAL	433,500	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
1	Construction & completion of community h. facilities	330,000	16
240	Construction & completion of community h. facilities	330,000	16
355	Purchase of revenue campaign vehicle/motorbike	300,000	15
	All Other Projects	1,099,938	53
	TOTAL	2,059,938	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	35.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	27.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	61.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	25.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	94.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 396 Malava Town Council

Province: WESTERN — **Summary Profile Fiscal Year 2002/2003** — **District: KAKAMEGA**

(Values in KShs)

Mayor: Chairman: R.S Mulevi — Treasure (Ag) Treasurer: Rudolf Ndund — Clerk: (Ag) Clerk : Evans Madaga Lavusa

No. of Employees:	29	No. of Councillors:	6	Business Permit Schedule:	8
Total Yearly Salaries:	2,009,918	Total Civic Costs:	727,188	Business Permit Base Value	350
Average/Employee:	69,308	Average/Councillor:	121,198		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,897,295	3,888,796	99.78	5,532,003	142.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,897,295	3,888,796	99.8	5,532,003	142.3
Local Revenues					
CILOR	50,000	486,288	972.6	50,000	10.3
Property Rates	0	0	0.0	0	0.0
Single Business Permit	994,000	907,394	91.3	1,162,340	128.1
Market Fees	1,032,295	947,510	91.8	1,067,300	112.6
Others	3,262,622	1,891,216	67.7	2,792,610	147.7
Sub-Total	5,338,917	4,232,407	79.3	5,072,250	119.8
TOTAL REVENUES	9,236,212	8,121,203	87.9	10,604,253	130.6
EXPENDITURES					
Civic	1,111,050	727,188	65.5	867,000	119.2
L A Personnel	3,043,330	2,009,918	66.0	3,310,556	164.7
L A Operations	1,795,875	1,192,618	66.4	1,493,225	125.2
L A Maintenance	451,673	12,330	2.7	866,000	7,023.5
TOTAL Recurrent Expenditures	6,401,928	3,942,054	61.6	6,536,781	165.8
RECURRENT SURPLUS/DEFICITS	2,834,284	4,179,149	147.4	4,067,472	97.3
CAPITAL EXPENDITURES	2,261,630	2,067,555	0.0	2,460,846	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	572,654	2,111,594.5	368.7	1,606,627	76.1
DEBT RESOLUTION REPAYMENTS	407,992	268,137	65.7	1,389,922	518.4
UNCOMMITED SURPLUS/DEFICITS	164,662	1,843,458	1,119.5	216,704	11.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Office complex	1,347,681	65
900	Rehabilitation of water springs	168,005	8
405	Roads construction & bridges	113,840	6
		438,029	21
	TOTAL	2,067,555	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
205	Office complex	1,100,000	49
999	Aid to registered active groups	500,000	22
905	Rehabilitation of water points	250,000	11
	All Other Projects	411,630	18
	TOTAL	2,261,630	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	61.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	91.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	65.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 401 Malindi County Council

Province: COAST | **Summary Profile Fiscal Year 2002/2003** | **District: MALINDI**

(Values in KShs)

Mayor: Chairman: J.K. Muttiki
No. of Employees: 43
Total Yearly Salaries: 6,107,274
Average/Employee: 142,030

Treasure (Ag) Treasurer: Anthony E. N
No. of Councillors: 14
Total Civic Costs: 2,990,478
Average/Councillor: 213,606

Clerk: (Ag) Clerk : A.K. Naunga
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,320,507	11,320,507	100.00	15,198,953	134.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,320,507	11,320,507	100.0	15,198,953	134.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	2,000,000	1,245,076	62.3	2,094,000	168.2
Single Business Permit	1,162,000	1,262,600	108.7	1,080,000	85.5
Market Fees	678,020	306,576	45.2	440,000	143.5
Others	11,463,203	13,770,838	89.4	15,398,050	111.8
Sub-Total	15,303,223	16,585,090	108.4	19,012,050	114.6
TOTAL REVENUES	26,623,730	27,905,597	104.8	34,211,003	122.6
EXPENDITURES					
Civic	3,432,000	2,990,478	87.1	2,828,000	94.6
L A Personnel	6,931,098	6,107,274	88.1	9,417,862	154.2
L A Operations	5,437,425	4,728,710	87.0	7,002,910	148.1
L A Maintenance	910,000	1,008,596	110.8	744,989	73.9
TOTAL Recurrent Expenditures	16,710,523	14,835,058	88.8	19,993,761	134.8
RECURRENT SURPLUS/DEFICITS	9,913,207	13,070,539	131.8	14,217,242	108.8
CAPITAL EXPENDITURES	9,840,082	9,901,066	0.0	14,150,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	73,125	3,169,473.3	4,334.3	67,242	2.1
DEBT RESOLUTION REPAYMENTS	1,000,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-926,875	3,169,473		67,242	2.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	County hall & offices Ph. II & III	4,300,000	43
405	Rehabilitation of Shakahola road	1,332,500	13
	Survey fees Marereni	693,000	7
		3,575,566	36
	TOTAL	9,901,066	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Construction of county hall phase II	4,000,000	45
405	Rehabilitation of existing unclassified roads	2,000,000	23
905	Rehabilitation of borehole & sinking of water dams	1,000,000	11
	All Other Projects	1,840,082	21
	TOTAL	8,840,082	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	72.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	108.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	88.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

LA CODE: 406 - Malindi Municipal Council

Province: COAST | **Summary Profile: Fiscal Year - 2002/2003** | **District: MALINDI**

(Values in KShs)

Mayor: Mayor: G.M Mung'aro
No. of Employees: 321
Total Yearly Salaries: 42,233,885
Average/Employee: 131,570

Treasure (Ag) Treasurer: D.M. Twala
No. of Councillors: 16
Total Civic Costs: 2,200,496
Average/Councillor: 137,531

Clerk: (Ag) Clerk : Omar Abdi
Business Permit Schedule: 11
Business Permit Base Value 600

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	14,638,970	14,389,970	98.30	22,603,352	157.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	14,638,970	14,389,970	98.3	22,603,352	157.1
Local Revenues					
CILOR	1,342,000	1,200,000	89.4	6,616,830	551.4
Property Rates	35,918,000	20,262,139	56.4	42,300,000	208.8
Single Business Permit	11,000,000	10,237,465	93.1	11,000,000	107.4
Market Fees	5,925,000	3,211,855	54.2	5,525,000	172.0
Others	20,586,830	8,918,601	57.7	15,449,000	173.2
Sub-Total	74,771,830	43,830,060	58.6	80,890,830	184.6
TOTAL REVENUES	89,410,800	58,220,030	65.1	103,494,182	177.8
EXPENDITURES					
Civic	4,033,000	2,200,496	54.6	4,113,000	186.9
L A Personnel	44,777,487	42,233,885	94.3	46,633,133	110.4
L A Operations	15,995,300	7,711,995	48.2	20,818,300	269.9
L A Maintenance	9,480,000	965,486	10.2	11,270,000	1,167.3
TOTAL Recurrent Expenditures	74,285,787	53,111,862	71.5	82,834,433	156.0
RECURRENT SURPLUS/DEFICITS	15,125,013	5,108,168	33.8	20,659,749	404.4
CAPITAL EXPENDITURES	5,000,000	0	0.0	13,505,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	10,125,013	5,108,168.0	50.5	7,154,749	140.1
DEBT RESOLUTION REPAYMENTS	6,038,970	12,107,855	200.5	9,026,245	74.5
UNCOMMITED SURPLUS/DEFICITS	4,086,043	-6,999,687		-1,871,496	26.7

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
404	Improvement of roads	2,000,000	34
405	Drainage rehabilitation	1,000,000	17
505	Education facilities bursary	1,000,000	17
	All Other Projects	1,900,000	32
	TOTAL	5,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	61.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	4.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	58.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	200.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 411 Mandera County Council

Province: NORTH EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: MANDERA**

(Values in KShs)

Mayor: Chairman: Y.M. Abdullahi | Treasure (Ag) Treasurer: Ahmed H. Su | Clerk: Clerk : A. H. Shabure

No. of Employees:	35	No. of Councillors:	100	Business Permit Schedule:	7
Total Yearly Salaries:	4,891,674	Total Civic Costs:	3,446,401	Business Permit Base Value	300
Average/Employee:	139,762	Average/Councillor:	34,464		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,682,848	13,518,654	98.80	22,988,465	170.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,682,848	13,518,654	98.8	22,988,465	170.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	596,100	294,500	49.4	294,886	100.1
Market Fees	4,725,285	4,234,382	89.6	4,417,416	104.3
Others	4,214,440	4,446,280	101.8	4,365,640	98.2
Sub-Total	9,535,825	8,975,162	94.1	9,077,942	101.1
TOTAL REVENUES	23,218,673	22,493,816	96.9	32,066,407	142.6
EXPENDITURES					
Civic	9,261,200	3,446,401	37.2	4,797,400	139.2
L A Personnel	4,831,460	4,891,674	101.2	5,898,182	120.6
L A Operations	1,578,160	838,550	53.1	2,752,191	328.2
L A Maintenance	408,000	138,415	33.9	585,000	422.6
TOTAL Recurrent Expenditures	16,078,820	9,315,040	57.9	14,032,773	150.6
RECURRENT SURPLUS/DEFICITS	7,139,853	13,178,776	184.6	18,033,634	136.8
CAPITAL EXPENDITURES	5,900,000	5,900,000	0.0	11,400,000	0.0
LOAN REPAYMENTS	100,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,339,853	7,278,776.1	543.3	6,633,634	91.1
DEBT RESOLUTION REPAYMENTS	6,605,175	6,705,175	101.5	10,000,984	149.2
UNCOMMITED SURPLUS/DEFICITS	-5,265,322	573,601		-3,367,350	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Motor vehicle purchase	2,500,000	42
	Elwak Sec. School	500,000	8
	Kiliwehiri Dispensary	500,000	8
		2,400,000	41
	TOTAL	5,900,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
600	Vehicle purchase	2,500,000	36
900	Land planning & surveying	500,000	7
500	Elwak Secondary Sch	500,000	7
	All Other Projects	3,487,673	50
	TOTAL	6,987,673	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	63.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	35.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	37.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	94.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	57.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0-	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	101.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 416 Mandera Town Council

Province: NORTH EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: MANDERA**

(Values in KShs)

Mayor: Chairman: M.K Osman
No. of Employees: 33
Total Yearly Salaries: 7,592,492
Average/Employee: 230,076

Treasure (Ag) Treasurer: Abdishakur S Clerk: Clerk : Kassim Kerow Ibrahim
No. of Councillors: 10
Total Civic Costs: 1,578,800
Average/Councillor: 157,880

Business Permit Schedule: 9
Business Permit Base Value 400

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	10,138,297	10,016,637	98.80	11,326,860	113.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	10,138,297	10,016,637	98.8	11,326,860	113.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	1,300,000	0.0
Single Business Permit	850,000	947,400	111.5	800,000	84.4
Market Fees	0	4,217,650	0.0	5,161,506	122.4
Others	11,579,300	5,802,066	147.0	3,948,200	68.0
Sub-Total	12,429,300	10,967,116	88.2	11,209,706	102.2
TOTAL REVENUES	22,567,597	20,983,753	93.0	22,536,566	107.4
EXPENDITURES					
Civic	1,555,128	1,578,800	101.5	1,578,800	100.0
L A Personnel	6,941,033	7,592,492	109.4	7,654,572	100.8
L A Operations	1,948,000	3,933,000	201.9	4,010,080	102.0
L A Maintenance	430,000	2,160,000	502.3	2,160,000	100.0
TOTAL Recurrent Expenditures	10,874,161	15,264,292	140.4	15,403,452	100.9
RECURRENT SURPLUS/DEFICITS	11,693,436	5,719,461	48.9	7,133,114	124.7
CAPITAL EXPENDITURES	8,550,000	8,000,000	0.0	7,291,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,143,436	-2,280,539.0		-157,886	6.9
DEBT RESOLUTION REPAYMENTS	1,103,851	2,226,559	201.7	4,035,860	181.3
UNCOMMITED SURPLUS/DEFICITS	2,039,585	-4,507,098		-4,193,746	93.0

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Phase II M/Stalls	2,600,000	33
	Land Acquisition	800,000	10
	Land /Acqui. For V. park	750,000	9
		3,850,000	48
	TOTAL	8,000,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
265	Phase II construction of permanent stalls at B/Jamhuria	2,600,000	31
260	Land acquisition & const. Of open air mkt at T/ship	800,000	10
800	Land acq. & construction of vehicle park at B/Jamhuria	750,000	9
	All Other Projects	4,150,000	50
	TOTAL	8,300,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	70.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	88.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	140.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	93.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	201.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: CENTRAL **District: MARAGUA**

(Values in KShs)

Mayor: Chairman: Cyrus Ruru Mwaura		Treasure (Ag) Treasurer: C.N Gititi		Clerk: Clerk : P. M. G. Kamau	
No. of Employees:	160	No. of Councillors:	16	Business Permit Schedule:	10
Total Yearly Salaries:	19,614,872	Total Civic Costs:	2,744,520	Business Permit Base Value	500
Average/Employee:	122,593	Average/Councillor:	171,533		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	19,102,684	19,102,684	100.00	24,433,502	127.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	19,102,684	19,102,684	100.0	24,433,502	127.9
Local Revenues					
CILOR	600,000	4,000,000	666.7	400,000	10.0
Property Rates	100,000	184,446	184.4	200,000	108.4
Single Business Permit	14,200,000	10,974,071	77.3	14,500,000	132.1
Market Fees	7,800,000	6,417,745	82.3	7,000,000	109.1
Others	20,300,000	11,923,722	58.9	20,228,408	169.6
Sub-Total	43,000,000	33,499,984	77.9	42,328,408	126.4
TOTAL REVENUES	62,102,684	52,602,668	84.7	66,761,910	126.9
EXPENDITURES					
Civic	4,080,000	2,744,520	67.3	4,738,000	172.6
L A Personnel	21,311,380	19,614,872	92.0	23,816,374	121.4
L A Operations	8,240,540	6,991,143	84.8	9,801,540	140.2
L A Maintenance	7,200,660	6,063,435	84.2	5,376,110	88.7
TOTAL Recurrent Expenditures	40,832,580	35,413,970	86.7	43,732,024	123.5
RECURRENT SURPLUS/DEFICITS	21,270,104	17,188,698	80.8	23,029,886	134.0
CAPITAL EXPENDITURES	7,538,370	1,540,000	0.0	9,350,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	13,731,734	15,648,698.0	114.0	13,679,886	87.4
DEBT RESOLUTION REPAYMENTS	11,564,314	13,414,314	116.0	7,041,673	52.5
COMMITED SURPLUS/DEFICITS	2,167,420	2,234,384	103.1	6,638,213	297.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Grader repairs	1,000,000	65
	Ngonda Chief's camp	100,000	6
	Igikiro dispensary	100,000	6
		340,000	22
	TOTAL	1,540,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Mbombo Hathamaki grading/murraming road & rehabilitation	500,000	7
240	Maternity wing Kamahuha dispensary	500,000	7
245	Maragua ridge health centre	500,000	7
	All Other Projects	5,558,370	79
	TOTAL	7,058,370	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	32.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	77.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	20.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	116.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 426 Maragua Town Council

Province: CENTRAL — **Summary Profile Fiscal Year 2002/2003** — **District: MARAGUA**

(Values in KShs)

Mayor: Chairman: Stephen Mugera
No. of Employees: 60
Total Yearly Salaries: 6,770,723
Average/Employee: 112,845

Treasure Treasurer: Bernard G. Kinyag
No. of Councillors: 8
Total Civic Costs: 622,409
Average/Councillor: 77,801

Clerk: Clerk : Philip Kinuthia Mwangi
Business Permit Schedule: 8
Business Permit Base Value 350

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,382,103	7,711,533	92.00	4,593,289	59.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,382,103	7,711,533	92.0	4,593,289	59.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	3,481,000	26,143	0.8	3,923,000	15,005.9
Single Business Permit	2,398,000	2,204,345	91.9	2,400,000	108.9
Market Fees	1,020,000	474,665	46.5	1,120,000	236.0
Others	5,996,000	3,105,933	54.8	5,670,000	182.6
Sub-Total	12,895,000	5,811,086	45.1	13,113,000	225.7
TOTAL REVENUES	21,277,103	13,522,619	63.6	17,706,289	130.9
EXPENDITURES					
Civic	1,373,500	622,409	45.3	993,000	159.5
L A Personnel	9,607,173	6,770,723	70.5	8,303,607	122.6
L A Operations	3,604,356	2,064,052	57.3	3,333,000	161.5
L A Maintenance	566,000	227,458	40.2	1,123,000	493.7
TOTAL Recurrent Expenditures	15,151,029	9,684,642	63.9	13,752,607	142.0
RECURRENT SURPLUS/DEFICITS	6,126,074	3,837,977	62.6	3,953,682	103.0
CAPITAL EXPENDITURES	4,000,000	2,081,850	0.0	2,000,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,126,074	1,756,127.0	82.6	1,953,682	111.2
DEBT RESOLUTION REPAYMENTS	4,382,103	0	0.0	2,593,289	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,256,029	1,756,127		-639,607	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
900	Maragua water project	1,918,147	92
	Telephone switchboard	163,703	8
		0	0
		0	0
	TOTAL	2,081,850	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
605	Contribution towards Maragua water project	4,000,000	100
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	4,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	39.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	45.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	63.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	52.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 431 Marakwet County Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2002/2003** — **District: MARAKWET**

(Values in KShs)

Mayor: Chairman: Julius Cheboi | Treasure (Ag) Treasurer: Francis Kango | Clerk: Clerk : Richard Toroitich Chepkonga

No. of Employees:	22	No. of Councillors:	37	Business Permit Schedule:	6
Total Yearly Salaries:	5,751,543	Total Civic Costs:	5,913,131	Business Permit Base Value	250
Average/Employee:	261,434	Average/Councillor:	159,814		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,806,487	9,797,987	99.91	12,530,069	127.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,806,487	9,797,987	99.9	12,530,069	127.9
Local Revenues					
CILOR	4,851,420	2,400,000	49.5	4,851,420	202.1
Property Rates	200,000	24,450	12.2	17,200	70.3
Single Business Permit	1,600,000	1,501,530	93.8	1,813,100	120.8
Market Fees	1,468,000	1,362,275	92.8	1,094,665	80.4
Others	4,656,900	3,661,341	173.3	2,113,325	57.7
Sub-Total	12,776,320	8,949,596	70.0	9,889,710	110.5
TOTAL REVENUES	22,582,807	18,747,583	83.0	22,419,779	119.6
EXPENDITURES					
Civic	4,246,800	5,913,131	139.2	3,927,200	66.4
L A Personnel	4,126,419	5,751,543	139.4	5,727,347	99.6
L A Operations	2,991,000	2,557,764	85.5	2,572,700	100.6
L A Maintenance	1,788,300	733,209	41.0	2,576,180	351.4
TOTAL Recurrent Expenditures	13,152,519	14,955,647	113.7	14,803,427	99.0
RECURRENT SURPLUS/DEFICITS	9,430,288	3,791,936	40.2	7,616,352	200.9
CAPITAL EXPENDITURES	3,111,800	2,521,834	0.0	3,850,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,318,488	1,270,102.0	20.1	3,766,352	296.5
DEBT RESOLUTION REPAYMENTS	6,044,687	6,044,687	100.0	2,720,069	45.0
UNCOMMITED SURPLUS/DEFICITS	273,801	-4,774,585		1,046,283	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Bulding Materials	904,196	36
	Office Extension	648,313	26
	Road improvement Kapsowar	195,831	8
		773,494	31
	TOTAL	2,521,834	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Construction of existing Springs and furrows	1,000,000	20
240	Completion of health facilities	600,000	12
350	Additional of tractor and trailer	461,800	9
	All Other Projects	2,820,000	58
	TOTAL	4,881,800	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	39.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	70.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	113.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	81.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 436 Maralal Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2002/2003** — **District: SAMBURU**

(Values in KShs)

Mayor: Chairman: Charles Letiwa		Treasure (Ag) Treasurer: S.Lekupe		Clerk: Clerk : Paul K. Bii	
No. of Employees:	33	No. of Councillors:	7	Business Permit Schedule:	9
Total Yearly Salaries:	3,435,472	Total Civic Costs:	1,607,230	Business Permit Base Value	400
Average/Employee:	104,105	Average/Councillor:	229,604		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,205,233	5,205,233	100.00	7,021,870	134.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,205,233	5,205,233	100.0	7,021,870	134.9
Local Revenues					
CILOR	0	0	0.0	400,000	0.0
Property Rates	400,000	0	0.0	0	0.0
Single Business Permit	2,470,000	1,451,885	58.8	2,999,583	206.6
Market Fees	1,006,000	202,500	20.1	902,370	445.6
Others	5,606,000	4,922,148	101.6	4,846,218	98.5
Sub-Total	9,482,000	6,576,533	69.4	9,148,171	139.1
TOTAL REVENUES	14,687,233	11,781,766	80.2	16,170,041	137.2
EXPENDITURES					
Civic	1,382,000	1,607,230	116.3	1,767,000	109.9
L A Personnel	4,894,063	3,435,472	70.2	6,199,697	180.5
L A Operations	2,287,224	1,479,792	64.7	2,009,924	135.8
L A Maintenance	1,284,000	853,138	66.4	2,280,000	267.2
TOTAL Recurrent Expenditures	9,847,287	7,375,632	74.9	12,256,621	166.2
RECURRENT SURPLUS/DEFICITS	4,839,946	4,406,134	91.0	3,913,420	88.8
CAPITAL EXPENDITURES	3,490,000	2,557,988	0.0	3,780,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,349,946	1,848,146.0	136.9	133,420	7.2
DEBT RESOLUTION REPAYMENTS	1,203,204	572,120	47.5	1,203,204	210.3
UNCOMMITED SURPLUS/DEFICITS	146,742	1,276,026	869.6	-1,069,784	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Repair of council office	859,800	34
	Repair of old market	520,000	20
405	Grading of roads	302,888	12
		875,300	34
	TOTAL	2,557,988	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
205	repair of council Offices	860,000	25
900	Sanitation (vip Toilets & Dust bins)	600,000	17
240	Construction of dispensaries	500,000	14
	All Other Projects	1,530,000	44
	TOTAL	3,490,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	47.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	55.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	73.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	47.5	Total Actual Resolution Payments compared to Planned Resolution Payments

LA CODE: 441 Mariakani Town Council

Province: COAST Summary Profile Fiscal Year 2002/2003 **District: KILIFI**

(Values in KShs)

Mayor: Chairman: Awath S. Awath
No. of Employees: 64
Total Yearly Salaries: 8,827,184
Average/Employee: 137,925

Treasure (Ag) Treasurer: Paul T. Mwaz Clerk: Clerk : William M. Jilani
No. of Councillors: 8 Business Permit Schedule: 10
Total Civic Costs: 798,539 Business Permit Base Value 500
Average/Councillor: 99,817

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,647,747	8,557,979	111.90	8,471,549	99.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,647,747	8,557,979	111.9	8,471,549	99.0
Local Revenues					
CILOR	47,000	0	0.0	51,900	0.0
Property Rates	320,805	370,636	115.5	438,226	118.2
Single Business Permit	2,675,386	2,592,650	96.9	2,947,220	113.7
Market Fees	1,025,972	903,955	88.1	1,890,939	209.2
Others	5,654,528	5,534,946	79.8	6,934,476	125.3
Sub-Total	9,723,691	9,402,186	96.7	12,262,761	130.4
TOTAL REVENUES	17,371,438	17,960,165	103.4	20,734,310	115.4
EXPENDITURES					
Civic	1,190,000	798,539	67.1	1,600,000	200.4
L A Personnel	5,847,945	8,827,184	150.9	10,946,476	124.0
L A Operations	3,258,002	3,062,444	94.0	5,674,879	185.3
L A Maintenance	1,084,939	1,118,166	103.1	1,911,941	171.0
TOTAL Recurrent Expenditures	11,380,886	13,806,332	121.3	20,133,296	145.8
RECURRENT SURPLUS/DEFICITS	5,990,552	4,153,833	69.3	601,014	14.5
CAPITAL EXPENDITURES	5,900,000	4,075,835	0.0	2,500,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	90,552	77,997.7	86.1	-1,898,986	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	995,278	0.0
UNCOMMITED SURPLUS/DEFICITS	90,552	77,998	86.1	-2,894,264	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Constr. Of Matatu park	3,074,108	75
	Street lighting	688,973	17
	Construction of Uwanja wa ndege	312,754	8
		0	0
	TOTAL	4,075,835	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
800	Murraming of matatu bus park	3,500,000	59
360	Purchase of two vehicles	2,400,000	41
		0	0
	All Other Projects	0	0
	TOTAL	5,900,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	40.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	64.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	5.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	96.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	121.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	69.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN **District: MARSABIT**

(Values in KShs)

Mayor: Chairman: Muhamoud Kochale | Treasure (Ag) Treasurer: Issa Hassan I | Clerk: Clerk : Shariff Mohamed Rashid

No. of Employees:	41	No. of Councillors:	36	Business Permit Schedule:	9
Total Yearly Salaries:	12,507,915	Total Civic Costs:	1,729,505	Business Permit Base Value	400
Average/Employee:	305,071	Average/Councillor:	48,042		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,687,173	8,687,173	100.00	14,085,828	162.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,687,173	8,687,173	100.0	14,085,828	162.1
Local Revenues					
CILOR	1,948,302	1,439,200	73.9	1,948,302	135.4
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,800,000	2,120,087	117.8	2,735,955	129.0
Market Fees	1,810,000	273,460	15.1	5,920,203	2,164.9
Others	12,491,318	7,118,043	192.7	3,693,904	51.9
Sub-Total	18,049,620	10,950,790	60.7	14,298,364	130.6
TOTAL REVENUES	26,736,793	19,637,963	73.4	28,384,192	144.5
EXPENDITURES					
Civic	5,566,000	1,729,505	31.1	3,848,000	222.5
L A Personnel	17,535,222	12,507,915	71.3	8,479,398	67.8
L A Operations	9,506,000	7,403,978	77.9	5,041,000	68.1
L A Maintenance	3,580,000	2,291,583	64.0	1,930,000	84.2
TOTAL Recurrent Expenditures	36,187,222	23,932,980	66.1	19,298,398	80.6
RECURRENT SURPLUS/DEFICITS	-9,450,429	-4,295,017	45.4	9,085,794	
CAPITAL EXPENDITURES	3,600,000	1,766,232	0.0	4,226,000	0.0
LOAN REPAYMENTS	214,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-13,264,429	-6,061,249.4	47.2	4,859,794	
DEBT RESOLUTION REPAYMENTS	2,823,173	4,674,418	165.6	2,221,182	47.5
UNCOMMITED SURPLUS/DEFICITS	-16,087,602	-10,735,668	66.8	2,638,612	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Cadastrol survey	1,400,000	79
	ongoing project	366,232	21
		0	0
		0	0
	TOTAL	1,766,232	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
100	Cadas trial survey	2,800,000	78
310	Public cementry	400,000	11
100	Centers survey	400,000	11
	All Other Projects	0	0
	TOTAL	3,600,000	100

FISCAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	60.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	66.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	49.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	165.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 451 Masaku County Council

Province: EASTERN — **Summary Profile Fiscal Year: 2002/2003** — **District: MACHAKOS**

(Values in KShs)

Mayor: Chairman: Benson I. Mbai		Treasure (Ag) Treasurer: Jimmy M. Ki		Clerk: (Ag) Clerk : Boniface M. Kaboi	
No. of Employees:	405	No. of Councillors:	48	Business Permit Schedule:	8
Total Yearly Salaries:	29,037,748	Total Civic Costs:	6,367,179	Business Permit Base Value	350
Average/Employee:	71,698	Average/Councillor:	132,650		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	34,602,236	34,602,236	100.00	41,307,014	119.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	34,602,236	34,602,236	100.0	41,307,014	119.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	95,860	0	0.0	174,730	0.0
Single Business Permit	18,438,510	16,934,193	91.8	21,435,370	126.6
Market Fees	7,250,540	4,322,749	59.6	6,676,900	154.5
Others	46,041,000	38,120,930	86.6	44,016,054	115.5
Sub-Total	71,825,910	59,377,872	82.7	72,303,054	121.8
TOTAL REVENUES	106,428,146	93,980,108	88.3	113,610,068	120.9
EXPENDITURES					
Civic	9,630,550	6,367,179	66.1	8,114,600	127.4
L A Personnel	38,797,099	29,037,748	74.8	43,278,120	149.0
L A Operations	22,122,643	16,760,233	75.8	21,171,815	126.3
L A Maintenance	4,539,920	2,643,593	58.2	7,088,100	268.1
TOTAL Recurrent Expenditures	75,090,212	54,808,753	73.0	79,652,635	145.3
RECURRENT SURPLUS/DEFICITS	31,337,934	39,171,355	125.0	33,957,433	86.7
CAPITAL EXPENDITURES	19,680,000	6,961,155	0.0	21,673,000	0.0
LOAN REPAYMENTS	0	1,129,212	0.0	0	0.0
NET SURPLUS/DEFICITS	11,657,934	31,080,988.0	266.6	12,284,433	39.5
DEBT RESOLUTION REPAYMENTS	11,223,329	17,631,386	157.1	9,178,233	52.1
UNCOMMITED SURPLUS/DEFICITS	434,605	13,449,602	3,094.7	3,106,200	23.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Grading of access roads	2,721,954	39
900	Extension of water from Makutani to Masii	1,340,000	19
	Computerization of accounts	1,083,450	16
		1,815,751	26
	TOTAL	6,961,155	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	Construction of water tanks	18,000,000	46
245	Construction /Rehabilitation of health centres	4,280,000	11
905	Scooping of earth dams	2,840,000	7
	All Other Projects	14,230,000	36
	TOTAL	39,350,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	82.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	73.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	35.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	157.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 456 Masimba Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: KISII**

(Values in KShs)

Mayor: Chairman: Charles Nyakora
No. of Employees: 50
Total Yearly Salaries: 3,205,387
Average/Employee: 64,108

Treasure (Ag) Treasurer: Jane Nyakoir Clerk: Clerk : Charles Owando
No. of Councillors: 8 Business Permit Schedule: 7
Total Civic Costs: 767,055 Business Permit Base Value 300
Average/Councillor: 95,882

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,913,058	2,905,059	99.73	.5,021,957	172.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,913,058	2,905,059	99.7	5,021,957	172.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,500,000	1,020,450	68.0	4,000,000	392.0
Market Fees	500,000	823,740	164.7	1,800,000	218.5
Others	1,820,000	638,848	5.3	12,062,000	1,888.1
Sub-Total	3,820,000	2,483,038	65.0	17,862,000	719.4
TOTAL REVENUES	6,733,058	5,388,097	80.0	22,883,957	424.7
EXPENDITURES					
Civic	1,903,600	767,055	40.3	2,569,385	335.0
L A Personnel	4,619,340	3,205,387	69.4	7,653,365	238.8
L A Operations	1,487,060	673,003	45.3	2,287,250	339.9
L A Maintenance	940,000	110,555	11.8	990,000	895.5
TOTAL Recurrent Expenditures	8,950,000	4,756,000	53.1	13,500,000	283.9
RECURRENT SURPLUS/DEFICITS	-2,216,942	632,097		9,383,957	1,484.6
CAPITAL EXPENDITURES	970,000	559,100	0.0	1,506,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-3,186,942	72,997.0		7,877,957	10,792.2
DEBT RESOLUTION REPAYMENTS	1,943,058	0	0.0	3,515,370	0.0
UNCOMMITED SURPLUS/DEFICITS	-5,130,000	72,997		4,362,587	5,976.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of vehicle	250,000	45
	Office Block	229,100	41
	Springs project	80,000	14
		0	0
	TOTAL	559,100	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Completion of office block	250,000	26
900	Gesusu water project	200,000	21
905	Spring protection	160,000	16
	All Other Projects	360,000	37
	TOTAL	970,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	65.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	53.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	57.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: EASTERN **District: MACHAKOS**

(Values in KShs)

Mayor: Chairman: P.M. Mbithi		Treasure (Ag) Treasurer:		Clerk: (Ag) Clerk :A.K Mutuku	
No. of Employees:	56	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	5,553,870	Total Civic Costs:	1,789,716	Business Permit Base Value	350
Average/Employee:	99,176	Average/Councillor:	223,715		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,552,566	2,553,491	100.04	6,197,173	242.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,552,566	2,553,491	100.0	6,197,173	242.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	4,022,540	3,425,523	85.2	3,406,810	99.5
Market Fees	1,120,000	1,333,316	119.0	1,344,000	100.8
Others	5,727,280	2,841,869	32.2	8,823,800	310.5
Sub-Total	10,869,820	7,600,708	69.9	13,574,610	178.6
TOTAL REVENUES	13,422,386	10,154,199	75.7	19,771,783	194.7
EXPENDITURES					
Civic	1,246,000	1,789,716	143.6	1,197,600	66.9
L A Personnel	5,544,320	5,553,870	100.2	6,870,647	123.7
L A Operations	2,475,100	2,392,300	96.7	2,870,425	120.0
L A Maintenance	2,714,080	517,704	19.1	1,681,263	324.8
TOTAL Recurrent Expenditures	11,979,500	10,253,590	85.6	12,619,935	123.1
RECURRENT SURPLUS/DEFICITS	1,442,886	-99,391		7,151,848	
CAPITAL EXPENDITURES	1,000,000	1,147,795	0.0	2,432,065	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	442,886	-1,247,186.0		4,719,783	
DEBT RESOLUTION REPAYMENTS	1,140,000	0	0.0	3,829,535	0.0
UNCOMMITED SURPLUS/DEFICITS	-697,114	-1,247,186	178.9	890,248	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Bus park	688,625	60
405	Sofia - Kithendu road	143,250	12
	Bore - hole Kithimani	102,970	9
		212,950	19
	TOTAL	1,147,795	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
800	Purchase of land for bus park	600,000	40
405	Grading of roads in Matuu/Kakumani ward	600,000	40
405	Grading of roads in Kithendu ward	100,000	7
	All Other Projects	200,000	13
	TOTAL	1,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	85.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	114.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 466 Maua Municipal Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: NYAMBENE**

(Values in KShs)

Mayor: Mayor: J.N. Karunge		Treasure Treasurer: O.K.Mweu		Clerk: Clerk : F.K Rimberia	
No. of Employees:	56	No. of Councillors:	8	Business Permit Schedule:	12
Total Yearly Salaries:	9,080,840	Total Civic Costs:	2,046,603	Business Permit Base Value	700
Average/Employee:	162,158	Average/Councillor:	255,825		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,407,918	3,409,738	25.43	6,855,307	201.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	1,500,000	0.0
Sub-Total	13,407,918	3,409,738	25.4	8,355,307	245.0
Local Revenues					
CILOR	360,000	1,000,000	277.8	660,000	66.0
Property Rates	200,000	131,140	65.6	5,200,000	3,965.2
Single Business Permit	4,400,000	4,369,700	99.3	4,250,000	97.3
Market Fees	2,020,000	1,423,400	70.5	1,809,290	127.1
Others	10,846,000	8,083,817	49.0	16,483,836	203.9
Sub-Total	17,826,000	15,008,057	84.2	28,403,126	189.3
TOTAL REVENUES	31,233,918	18,417,795	59.0	36,758,433	199.6
EXPENDITURES					
Civic	2,028,000	2,046,603	100.9	2,345,000	114.6
L A Personnel	190,362,739	9,080,840	4.8	16,076,307	177.0
L A Operations	4,136,400	3,080,437	74.5	5,159,961	167.5
L A Maintenance	919,200	895,764	97.5	2,847,500	317.9
TOTAL Recurrent Expenditures	197,446,339	15,103,644	7.6	26,428,768	175.0
RECURRENT SURPLUS/DEFICITS	-166,212,421	3,314,151		10,329,665	311.7
CAPITAL EXPENDITURES	1,070,000	514,333	0.0	2,256,346	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-167,282,421	2,799,818.0		8,073,319	288.4
DEBT RESOLUTION REPAYMENTS	2,597,582	1,044,650	40.2	4,000,000	382.9
UNCOMMITED SURPLUS/DEFICITS	-169,880,003	1,755,168		4,073,319	232.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Roads township	315,073	61
	Open air market	174,760	34
405	Annex road	24,500	5
		0	0
	TOTAL	514,333	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Grading & murraming of municipal roads	560,000	52
905	Kithetu - Mieri water project	250,000	23
310	Office furniture	160,000	15
	All Other Projects	100,000	9
	TOTAL	1,070,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	96.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	84.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	7.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	48.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	40.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 47 Mavoko Municipal Council

Province: EASTERN **Summary Profile Fiscal Year 2002/2003** **District: MACHAKOS**

(Values in KShs)

Mayor: Mayor: Peter M. Mailu
No. of Employees: 219
Total Yearly Salaries: 24,257,030
Average/Employee: 110,763

Treasure Treasurer: Gregory Katiku Mul Clerk: Clerk : Gedion Muindi
No. of Councillors: 13 Business Permit Schedule: 9
Total Civic Costs: 1,773,000 Business Permit Base Value 400
Average/Councillor: 136,385

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,729,955	6,700,000	99.55	10,175,076	151.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,729,955	6,700,000	99.6	10,175,076	151.9
Local Revenues					
CILOR	7,500,000	1,000,000	13.3	6,020,680	602.1
Property Rates	7,864,000	13,587,982	172.8	9,580,000	70.5
Single Business Permit	5,170,000	6,212,950	120.2	4,580,000	73.7
Market Fees	2,235,090	4,213,688	188.5	2,038,000	48.4
Others	41,208,045	35,925,480	71.9	49,963,000	139.1
Sub-Total	63,977,135	60,940,100	95.3	72,181,680	118.4
TOTAL REVENUES	70,707,090	67,640,100	95.7	82,356,756	121.8
EXPENDITURES					
Civic	2,416,000	1,773,000	73.4	2,981,380	168.2
L A Personnel	33,213,000	24,257,030	73.0	28,973,647	119.4
L A Operations	26,942,000	24,909,280	92.5	26,998,905	108.4
L A Maintenance	764,000	5,423,486	709.9	1,935,000	35.7
TOTAL Recurrent Expenditures	63,335,000	56,362,796	89.0	60,888,932	108.0
RECURRENT SURPLUS/DEFICITS	7,372,090	11,277,304	153.0	21,467,824	190.4
CAPITAL EXPENDITURES	6,600,000	56,193,440	0.0	19,780,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	772,090	-44,916,136.0		1,687,824	
DEBT RESOLUTION REPAYMENTS	7,600,000	1,000,000	13.2	1,000,000	100.0
UNCOMMITED SURPLUS/DEFICITS	-6,827,910	-45,916,136	672.5	687,824	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Road Re - Tarmacking	52,445,590	93
405	Road Re-Tarmacking	2,350,500	4
	Purchase of Toyota Pick - up	1,397,350	2
		0	0
	TOTAL	56,193,440	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Road - streets rehabilitation	4,000,000	73
900	Water sanitation infrastructure construction renhancement	1,500,000	27
		0	0
	All Other Projects	0	0
	TOTAL	5,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	101.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	3.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	95.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	89.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	851.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	13.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 476 Mbeere County Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: MBEERE**

(Values in KShs)

Mayor: Chairman: I.I. Ngunia | Treasure Treasurer: Antony Mungai Kir | Clerk: Clerk : Esbon Njeru Mate

No. of Employees:	85	No. of Councillors:	19	Business Permit Schedule:	11
Total Yearly Salaries:	8,559,232	Total Civic Costs:	1,652,651	Business Permit Base Value	600
Average/Employee:	100,697	Average/Councillor:	86,982		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,691,648	11,691,648	100.00	15,442,328	132.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,691,648	11,691,648	100.0	15,442,328	132.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	600,000	0	0.0	80,000	0.0
Single Business Permit	3,450,000	5,268,908	152.7	5,396,000	102.4
Market Fees	3,660,000	3,040,887	83.1	4,750,000	156.2
Others	13,031,300	7,537,859	38.7	19,479,000	258.4
Sub-Total	20,741,300	15,847,654	76.4	29,705,000	187.4
TOTAL REVENUES	32,432,948	27,539,302	84.9	45,147,328	163.9
EXPENDITURES					
Civic	4,889,000	1,652,651	33.8	5,629,000	340.6
L A Personnel	7,343,428	8,559,232	116.6	14,053,323	164.2
L A Operations	5,788,400	4,188,578	72.4	8,861,558	211.6
L A Maintenance	2,200,000	736,545	33.5	1,952,780	265.1
TOTAL Recurrent Expenditures	20,220,828	15,137,006	74.9	30,496,661	201.5
RECURRENT SURPLUS/DEFICITS	12,212,120	12,402,296	101.6	14,650,667	118.1
CAPITAL EXPENDITURES	4,000,000	9,397,500	0.0	5,100,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,212,120	3,004,795.9	36.6	9,550,667	317.8
DEBT RESOLUTION REPAYMENTS	328,205	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	7,883,915	3,004,796	38.1	9,550,667	317.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
000	Purchase of lorry tipper	5,258,000	56
000	Purchase of TDI station wagon	4,000,000	43
000	Ownership of Mwea ranch	139,500	1
		0	0
	TOTAL	9,397,500	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
360	Land Rover civic vehicle	4,000,000	100
		0	0
		0	0
	All Other Projects	0	0
	TOTAL	4,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	28.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	234.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 481 Mbita Point Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: SUBA**

(Values in KShs)

Mayor: Chairman: Jack O.Lazarus
No. of Employees: 70
Total Yearly Salaries: 3,392,147
Average/Employee: 48,459

Treasure (Ag) Treasurer: Cephas Okot
No. of Councillors: 6
Total Civic Costs: 1,163,550
Average/Councillor: 193,925

Clerk: Clerk : Benson Oloo Opiyo
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,651,032	6,651,032	100.00	5,097,715	76.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,651,032	6,651,032	100.0	5,097,715	76.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	12,150	0.0	81,880	673.9
Single Business Permit	1,100,000	898,890	81.7	1,039,853	115.7
Market Fees	1,100,000	1,123,227	102.1	946,956	84.3
Others	3,124,500	1,857,938	66.6	2,789,639	150.1
Sub-Total	5,324,500	3,892,205	73.1	4,858,328	124.8
TOTAL REVENUES	11,975,532	10,543,237	88.0	9,956,043	94.4
EXPENDITURES					
Civic	1,058,600	1,163,550	109.9	1,102,600	94.8
L A Personnel	3,212,923	3,392,147	105.6	5,250,443	154.8
L A Operations	1,052,000	1,400,762	133.2	1,110,000	79.2
L A Maintenance	30,000	136,715	455.7	238,912	174.8
TOTAL Recurrent Expenditures	5,353,523	6,093,174	113.8	7,701,955	126.4
RECURRENT SURPLUS/DEFICITS	6,622,009	4,450,063	67.2	2,254,088	50.7
CAPITAL EXPENDITURES	3,990,619	3,789,960	0.0	1,608,629	0.0
LOAN REPAYMENTS	0	350,000	0.0	0	0.0
NET SURPLUS/DEFICITS	2,631,390	310,103.0	11.8	645,459	208.1
DEBT RESOLUTION REPAYMENTS	2,660,413	1,620,926	60.9	1,124,472	69.4
UNCOMMITED SURPLUS/DEFICITS	-29,023	-1,310,823	4,516.5	-479,013	36.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	bus park surface finishing	3,020,615	80
	Tom Mboya Health Centre	300,000	8
	Office Machines	210,000	6
		259,345	7
	TOTAL	3,789,960	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
800	Bus park surface finishing	1,600,000	40
245	Tom Mboya health centre completion of theatres & X ray house	900,000	23
260	Nyangina fish banda	400,000	10
	All Other Projects	1,090,619	27
	TOTAL	3,990,619	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	73.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	113.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	95.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	60.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 486 Meru County Council

Province: EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: MERU**

(Values in KShs)

Mayor: Chairman: S.K. Rwitto | Treasure (Ag) Treasurer: Mary Karimi M | Clerk: (Ag) Clerk : F.M. Raimbuni

No. of Employees:	225	No. of Councillors:	68	Business Permit Schedule:	6
Total Yearly Salaries:	20,478,828	Total Civic Costs:	6,146,136	Business Permit Base Value	250
Average/Employee:	91,017	Average/Councillor:	90,384		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,574,048	23,574,048	100.00	39,617,589	168.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,574,048	23,574,048	100.0	39,617,589	168.1
Local Revenues					
CILOR	2,147,000	3,400,000	158.4	2,187,450	64.3
Property Rates	2,939,727	254,775	8.7	3,222,787	1,265.0
Single Business Permit	12,300,014	33,718,811	274.1	18,195,530	54.0
Market Fees	31,171,504	6,613,284	21.2	4,871,475	73.7
Others	12,526,284	9,255,881	28.1	32,907,083	355.5
Sub-Total	61,084,529	53,242,751	87.2	61,384,325	115.3
TOTAL REVENUES	84,658,577	76,816,799	90.7	101,001,914	131.5
EXPENDITURES					
Civic	6,066,800	6,146,136	101.3	6,969,310	113.4
L A Personnel	17,255,619	20,478,828	118.7	41,632,116	203.3
L A Operations	9,387,008	9,558,590	101.8	30,376,666	317.8
L A Maintenance	6,290,800	9,156,640	145.6	17,475,883	190.9
TOTAL Recurrent Expenditures	39,000,227	45,340,194	116.3	96,453,975	212.7
RECURRENT SURPLUS/DEFICITS	45,658,350	31,476,605	68.9	4,547,939	14.4
CAPITAL EXPENDITURES	14,144,429	15,701,619	0.0	21,205,283	0.0
LOAN REPAYMENTS	0	0	0.0	476,296	0.0
NET SURPLUS/DEFICITS	31,513,921	15,774,985.6	50.1	-17,133,640	
DEBT RESOLUTION REPAYMENTS	9,429,619	9,452,289	100.2	9,429,619	99.8
UNCOMMITED SURPLUS/DEFICITS	22,084,302	6,322,697	28.6	-26,563,259	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Recurrent repairs & maintenance	5,258,459	33
	Building & rehabilitation of schools	3,512,287	22
	Construction of bridges & culverts	2,390,935	15
		4,539,938	29
	TOTAL	15,701,619	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
999	Gakongoro bridge	277,342	21
210	Igoki chiefs camp	100,000	7
245	Gitine public health centre	100,000	7
	All Other Projects	857,490	64
	TOTAL	1,334,832	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	87.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	116.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	111.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 491 Meru Municipal Council

Province: EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: MERU**

(Values in KShs)

Mayor: Mayor: M. M'inoti
No. of Employees: 303
Total Yearly Salaries: 29,922,869
Average/Employee: 98,755

Treasure (Ag) Treasurer: Salome Ng'ar Clerk: Clerk : J.M Mutonga
No. of Councillors: 12 Business Permit Schedule: 12
Total Civic Costs: 3,418,264 Business Permit Base Value 700
Average/Councillor: 284,855

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	28,197,132	28,197,132	100.00	14,261,520	50.6
Road Maintenance Levy Fund (RMLF)	12,490,037	0	0.0	10,163,767	0.0
Sub-Total	40,687,169	28,197,132	69.3	24,425,287	86.6
Local Revenues					
CILOR	1,500,000	6,000,000	400.0	1,413,390	23.6
Property Rates	9,540,000	8,104,885	85.0	4,949,123	61.1
Single Business Permit	12,000,000	9,765,773	81.4	10,500,000	107.5
Market Fees	8,950,000	5,082,035	56.8	6,000,000	118.1
Others	11,863,000	15,608,381	85.4	18,266,532	117.0
Sub-Total	43,853,000	44,561,074	101.6	41,129,045	92.3
TOTAL REVENUES	84,540,169	72,758,206	86.1	65,554,332	90.1
EXPENDITURES					
Civic	3,379,000	3,418,264	101.2	3,548,000	103.8
L A Personnel	23,073,125	29,922,869	129.7	36,772,610	122.9
L A Operations	12,316,203	6,529,353	53.0	7,100,000	108.7
L A Maintenance	2,479,000	1,132,691	45.7	670,000	59.2
TOTAL Recurrent Expenditures	41,247,328	41,003,177	99.4	48,090,610	117.3
RECURRENT SURPLUS/DEFICITS	43,292,841	31,755,029	73.3	17,463,722	55.0
CAPITAL EXPENDITURES	21,272,637	4,430,903	0.0	16,787,517	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	22,020,204	27,324,126.2	124.1	676,205	2.5
DEBT RESOLUTION REPAYMENTS	20,914,533	10,985,574	52.5	9,051,160	82.4
UNCOMMITED SURPLUS/DEFICITS	1,105,671	16,338,553	1,477.7	-8,374,955	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Town hall extension & repair	3,277,086	74
	Public toilets	561,382	13
	Disludging of sewerage ponds	482,500	11
		109,935	2
	TOTAL	4,430,903	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Road gravelling RMLF	10,090,037	47
200	Extension and repair of town hall	4,769,863	22
	Road Maintanace Rmlf	2,400,000	11
	All Other Projects	4,012,737	19
	TOTAL	21,272,637	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	62.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	101.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	20.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	52.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 496 Meru South County Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: NITHI**

(Values in KShs)

Mayor: Chairman: Henry Mutegi Mirung — Treasure (Ag) Treasurer: Stephen Raib — Clerk: (Ag) Clerk : Gitari Alphaxard Kamau

No. of Employees:	63	No. of Councillors:	25	Business Permit Schedule:	9
Total Yearly Salaries:	3,259,046	Total Civic Costs:	2,161,540	Business Permit Base Value	400
Average/Employee:	51,731	Average/Councillor:	86,462		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,865,398	9,865,398	100.00	12,410,144	125.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,865,398	9,865,398	100.0	12,410,144	125.8
Local Revenues					
CILOR	1,203,700	1,500,000	124.6	1,088,130	72.5
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,038,000	2,594,795	85.4	2,278,231	87.8
Market Fees	1,494,000	1,084,820	72.6	1,409,083	129.9
Others	12,783,354	2,445,940	77.1	3,170,754	129.6
Sub-Total	18,519,054	7,625,555	41.2	7,946,198	104.2
TOTAL REVENUES	28,384,452	17,490,953	61.6	20,356,342	116.4
EXPENDITURES					
Civic	4,059,680	2,161,540	53.2	2,760,080	127.7
L A Personnel	8,180,606	3,259,046	39.8	9,650,185	296.1
L A Operations	3,566,515	1,919,954	53.8	3,606,000	187.8
L A Maintenance	3,647,503	795,818	21.8	3,155,000	396.4
TOTAL Recurrent Expenditures	19,454,304	8,136,358	41.8	19,171,265	235.6
RECURRENT SURPLUS/DEFICITS	8,930,148	9,354,595	104.8	1,185,077	12.7
CAPITAL EXPENDITURES	5,649,446	201,782	0.0	3,830,000	0.0
LOAN REPAYMENTS	0	204,920	0.0	0	0.0
NET SURPLUS/DEFICITS	3,280,702	8,947,893.0	272.7	-2,644,923	
DEBT RESOLUTION REPAYMENTS	4,215,952	2,956,716	70.1	3,170,579	107.2
UNCOMMITED SURPLUS/DEFICITS	-935,250	5,991,177		-5,815,502	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Renovation of County hall & offices	201,782	100
		0	0
		0	0
		0	0
	TOTAL	201,782	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Provision of piped water	1,700,000	30
900	Funding Staff Retrenchment	1,369,446	24
205	Renovation of county hall	1,000,000	18
	All Other Projects	1,630,000	29
	TOTAL	5,699,446	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	41.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	41.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	3.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	70.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 501 Migori County Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: MIGORI**

(Values in KShs)

Mayor: Chairman: Alex Oduso
Treasure (Ag) Treasurer: Joab Odhiaml Clerk: (Ag) Clerk : Michael M. K.O Kodero

No. of Employees:	164	No. of Councillors:	48	Business Permit Schedule:	9
Total Yearly Salaries:	13,919,483	Total Civic Costs:	6,120,302	Business Permit Base Value	400
Average/Employee:	84,875	Average/Councillor:	127,506		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	17,718,270	17,434,778	98.40	26,801,708	153.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	17,718,270	17,434,778	98.4	26,801,708	153.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	2,700,000	0	0.0	0	0.0
Single Business Permit	3,000,000	2,381,980	79.4	2,800,000	117.5
Market Fees	9,680,000	4,451,065	46.0	5,584,476	125.5
Others	12,546,000	6,736,003	48.0	14,036,711	208.4
Sub-Total	27,926,000	13,569,048	48.6	22,421,187	165.2
TOTAL REVENUES	45,644,270	31,003,826	67.9	49,222,895	158.8
EXPENDITURES					
Civic	7,516,740	6,120,302	81.4	4,836,470	79.0
L A Personnel	10,473,400	13,919,483	132.9	16,081,205	115.5
L A Operations	3,579,840	3,138,810	87.7	3,665,904	116.8
L A Maintenance	520,000	276,065	53.1	2,535,200	918.3
TOTAL Recurrent Expenditures	22,089,980	23,454,660	106.2	27,118,779	115.6
RECURRENT SURPLUS/DEFICITS	23,554,290	7,549,166	32.1	22,104,117	292.8
CAPITAL EXPENDITURES	14,000,000	3,196,940	0.0	9,045,200	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,554,290	4,352,226.0	45.6	13,058,917	300.1
DEBT RESOLUTION REPAYMENTS	10,424,433	10,685,036	102.5	10,770,440	100.8
UNCOMMITED SURPLUS/DEFICITS	-870,143	-6,332,810	727.8	2,288,477	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Rehabilitation of roads	966,600	30
	Health Centre & Dispensaries	623,480	20
	Council Offices	510,200	16
		1,096,660	34
	TOTAL	3,196,940	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Kakrao anjero aedo sibuoche rd	5,739,632	37
900	Preparation of valuation roll	3,000,000	19
350	Purchase of heavy duty vehicle (grades)	1,700,000	11
	All Other Projects	5,210,368	33
	TOTAL	15,650,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	65.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	26:1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	48.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	106.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	22.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	102.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 506 Migori Municipal Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: MIGORI**

(Values in KShs)

Mayor: Mayor: Charles Ambuko Ombori | Treasure (Ag) Treasurer: Peter Odeny | Clerk: Clerk : Rosemary Atieno Owino

No. of Employees:	208	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	8,841,591	Total Civic Costs:	1,103,040	Business Permit Base Value	500
Average/Employee:	42,508	Average/Councillor:	137,880		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,124,776	13,124,776	100.00	13,124,776	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,124,776	13,124,776	100.0	13,124,776	100.0
Local Revenues					
CILOR	495,000	144,000	29.1	540,800	375.6
Property Rates	5,731,940	1,274,933	22.2	3,094,400	242.7
Single Business Permit	5,120,000	3,208,977	62.7	7,010,400	218.5
Market Fees	6,900,000	4,513,990	65.4	7,261,280	160.9
Others	5,397,650	3,738,344	14.0	26,731,248	715.1
Sub-Total	23,644,590	12,880,244	54.5	44,638,128	346.6
TOTAL REVENUES	36,769,366	26,005,020	70.7	57,762,904	222.1
EXPENDITURES					
Civic	2,122,120	1,103,040	52.0	2,979,080	270.1
L A Personnel	15,965,706	8,841,591	55.4	24,414,951	276.1
L A Operations	4,009,760	3,039,842	75.8	10,806,920	355.5
L A Maintenance	11,621,560	1,652,459	14.2	4,231,344	256.1
TOTAL Recurrent Expenditures	33,719,146	14,636,932	43.4	42,432,295	289.9
RECURRENT SURPLUS/DEFICITS	3,050,220	11,368,088	372.7	15,330,609	134.9
CAPITAL EXPENDITURES	10,000,000	7,170,000	0.0	8,401,552	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-6,945,780	4,198,088.0		6,929,057	165.1
DEBT RESOLUTION REPAYMENTS	3,274,776	3,804,776	116.2	4,723,224	124.1
UNCOMMITED SURPLUS/DEFICITS	-10,224,556	393,312		2,205,833	560.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Bus Park	4,020,000	56
	Dugna Midoti rd.	500,000	7
405	Gilly road	350,000	5
		2,300,000	32
	TOTAL	7,170,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Bus park construction	5,000,000	51
240	Construction of Ragana dispensary	500,000	5
405	Road about Dugna Midoti road rehabilitation	500,000	5
	All Other Projects	3,850,000	39
	TOTAL	9,850,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	63.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	54.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	43.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	71.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	116.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 511 Molo Town Council

Province: RIFT VALLEY — **Summary Profile Fiscal Year 2002/2003** — **District: NAKURU**

(Values in KShs)

Mayor: Chairman: Paul Tesot		Treasure Treasurer: Rotich		Clerk: Clerk : J Ole Kayioni	
No. of Employees:	126	No. of Councillors:	9	Business Permit Schedule:	11
Total Yearly Salaries:	12,551,842	Total Civic Costs:	1,764,350	Business Permit Base Value	600
Average/Employee:	99,618	Average/Councillor:	196,039		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,662,863	9,063,766	93.80	13,147,276	145.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,662,863	9,063,766	93.8	13,147,276	145.1
Local Revenues					
CILOR	3,500,000	1,500,000	42.9	749,097	49.9
Property Rates	6,500,000	3,720,306	57.2	5,076,600	136.5
Single Business Permit	3,500,000	3,286,000	93.9	3,506,000	106.7
Market Fees	2,648,400	154,900	5.8	2,160,500	1,394.8
Others	10,745,000	2,843,813	31.2	9,123,500	320.8
Sub-Total	26,893,400	11,505,019	42.8	20,615,697	179.2
TOTAL REVENUES	36,556,263	20,568,785	56.3	33,762,973	164.1
EXPENDITURES					
Civic	1,642,000	1,764,350	107.5	1,866,500	105.8
L A Personnel	9,872,360	12,551,842	127.1	13,460,720	107.2
L A Operations	4,676,440	2,074,240	44.4	2,305,750	111.2
L A Maintenance	608,840	237,050	38.9	655,000	276.3
TOTAL Recurrent Expenditures	16,799,640	16,627,482	99.0	18,287,970	110.0
RECURRENT SURPLUS/DEFICITS	19,756,623	3,941,303	19.9	15,475,003	392.6
CAPITAL EXPENDITURES	10,450,000	1,252,740	0.0	10,450,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,306,623	2,688,563.0	28.9	5,025,003	186.9
DEBT RESOLUTION REPAYMENTS	3,355,740	802,000	23.9	2,697,276	336.3
UNCOMMITED SURPLUS/DEFICITS	5,950,883	1,886,563	31.7	2,327,727	123.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Drains and Paving works	1,000,000	80
405	gravelling of roads	234,000	19
	Muchorwe Market Toilet	18,740	1
		0	0
	TOTAL	1,252,740	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
240	Sachangwan H. centre - construction of a health centre	6,500,000	59
220	Molo street lighting - Rehabilitation of street lights	850,000	8
230	Rironi W. borehole - Provision of electricity	350,000	3
	All Other Projects	3,300,000	30
	TOTAL	11,000,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	90.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	42.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	12.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	23.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 516 Mombasa Municipal Council

Province: COAST — **Summary Profile Fiscal Year 2002/2003** — **District: MOMBASA**

(Values in KShs)

Mayor: Mayor: Masoud M. Mwahima		Treasure Treasurer: D. Tambo		Clerk: Clerk : Karani	
No. of Employees:	4,160	No. of Councillors:	33	Business Permit Schedule:	13
Total Yearly Salaries:	473,844,130	Total Civic Costs:	16,981,725	Business Permit Base Value	850
Average/Employee:	113,905	Average/Councillor:	514,598		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	161,779,996	161,779,996	100.00	200,357,477	123.8
Road Maintenance Levy Fund (RMLF)	58,742,961	10,000,000	17.0	43,000,000	430.0
Sub-Total	220,522,957	171,779,996	77.9	243,357,477	141.7
Local Revenues					
CILOR	27,534,829	15,500,000	56.3	29,570,912	190.8
Property Rates	250,000,000	351,970,498	140.8	277,534,829	78.9
Single Business Permit	100,880,760	115,078,248	114.1	110,880,760	96.4
Market Fees	61,731,760	50,534,421	81.9	61,731,760	122.2
Others	234,440,357	96,685,583	30.1	321,651,806	332.7
Sub-Total	674,587,706	629,768,750	93.4	801,370,067	127.2
TOTAL REVENUES	895,110,663	801,548,746	89.5	1,044,727,544	130.3
EXPENDITURES					
Civic	32,076,000	16,981,725	52.9	21,547,520	126.9
L A Personnel	416,622,221	473,844,130	113.7	564,688,330	119.2
L A Operations	75,918,001	106,347,784	140.1	127,044,985	119.5
L A Maintenance	20,054,124	33,395,639	166.5	23,365,110	70.0
TOTAL Recurrent Expenditures	544,670,346	630,569,278	115.8	736,645,945	116.8
RECURRENT SURPLUS/DEFICITS	350,440,317	170,979,468	48.8	308,081,599	180.2
CAPITAL EXPENDITURES	111,452,981	40,946,975	0.0	259,632,376	0.0
LOAN REPAYMENTS	41,000,000	0	0.0	45,097,850	0.0
NET SURPLUS/DEFICITS	279,987,336	130,032,492.7	46.4	3,351,373	2.6
DEBT RESOLUTION REPAYMENTS	198,046	165,257,622	83,444.1	158,449,627	95.9
UNCOMMITED SURPLUS/DEFICITS	279,789,290	-35,225,129		-155,098,254	440.3

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construction of fire sub-station at Likoni	13,303,755	32
405	Premix carpeting & construction of town planning r	5,000,000	12
	Rehabilitation & reconstruction of Municipal social h	2,894,610	7
		19,748,610	48
	TOTAL	40,946,975	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Port Reitz - Rehabilitation of access roads	2,000,000	4
500	Mtongwe - New nursery and primary school at Bububu	1,800,000	3
350	MCM - Purchase of tractor and trailor	1,600,000	3
	All Other Projects	47,310,000	90
	TOTAL	52,710,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	64.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	66.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	2.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	93.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	115.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	36.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	83,444.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 521 Mount Elgon County Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: MOUNT ELGON**

(Values in KShs)

Mayor: Chairman: Julius Masaranja
No. of Employees: 53
Total Yearly Salaries: 0
Average/Employee: 0

Treasure (Ag) Treasurer: Jackson C. K Clerk: Clerk : Nelson K. A. Rob
No. of Councillors: 21 Business Permit Schedule: 7
Total Civic Costs: 0 Business Permit Base Value 300
Average/Councillor: 0

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,453,020	9,434,720	99.81	13,262,496	140.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,453,020	9,434,720	99.8	13,262,496	140.6
Local Revenues					
CILOR	2,513,970	1,600,000	63.6	2,513,970	157.1
Property Rates	100,000	0	0.0	0	0.0
Single Business Permit	1,755,000	1,456,990	83.0	1,970,000	135.2
Market Fees	0	749,065	0.0	328,460	43.8
Others	6,525,160	1,571,170	235.4	667,490	42.5
Sub-Total	10,894,130	5,377,225	49.4	5,479,920	101.9
TOTAL REVENUES	20,347,150	14,811,945	72.8	18,742,416	126.5
EXPENDITURES					
Civic	4,187,000	0	0.0	3,413,000	0.0
L A Personnel	7,046,250	0	0.0	6,327,109	0.0
L A Operations	3,512,100	0	0.0	2,376,100	0.0
L A Maintenance	2,698,000	0	0.0	3,415,000	0.0
TOTAL Recurrent Expenditures	17,443,350	0	0.0	15,531,209	0.0
RECURRENT SURPLUS/DEFICITS	2,903,800	14,811,945	510.1	3,211,207	21.7
CAPITAL EXPENDITURES	3,950,000	1,405,800	0.0	4,100,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-1,046,200	13,406,144.8		-888,793	
DEBT RESOLUTION REPAYMENTS	1,870,621	0	0.0	4,612,496	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,916,821	13,406,145		-5,501,289	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Schools Rehabilitation	563,800	40
	Consultancy	410,000	29
	Repair ofd Land Rover	350,000	25
		82,000	6
	TOTAL	1,405,800	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Routine Maintenance of roads	1,300,000	17
205	Rehabilitation of Chepkitale Houses	1,000,000	13
320	Purchase of tractor drawn Grader	900,000	12
	All Other Projects	4,257,314	57
	TOTAL	7,457,314	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	0.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	49.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	0.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	35.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 526 Moyale County Council

Province: EASTERN **Summary Profile Fiscal Year 2002/2003** **District: MOYALE**

(Values in KShs)

Mayor: Chairman: A.S Ibrahim		Treasure (Ag) Treasurer: B.H Abdi		Clerk: Clerk : Billow Hussein Abdi	
No. of Employees:	41	No. of Councillors:	19	Business Permit Schedule:	8
Total Yearly Salaries:	3,779,128	Total Civic Costs:	3,829,000	Business Permit Base Value	350
Average/Employee:	92,174	Average/Councillor:	201,526		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,681,208	4,681,208	100.00	8,770,495	187.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,681,208	4,681,208	100.0	8,770,495	187.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,326,181	1,033,923	78.0	1,459,400	141.2
Market Fees	1,407,120	17,295,081	1,229.1	1,872,300	10.8
Others	15,130,711	2,095,231	11.4	18,401,940	878.3
Sub-Total	17,864,012	20,424,235	114.3	21,733,640	106.4
TOTAL REVENUES	22,545,220	25,105,443	111.4	30,504,135	121.5
EXPENDITURES					
Civic	2,596,000	3,829,000	147.5	3,507,300	91.6
L A Personnel	6,082,883	3,779,128	62.1	8,746,688	231.4
L A Operations	9,458,537	7,783,335	82.3	6,280,910	80.7
L A Maintenance	1,602,000	1,762,200	110.0	1,876,600	106.5
TOTAL Recurrent Expenditures	19,739,420	17,153,663	86.9	20,411,498	119.0
RECURRENT SURPLUS/DEFICITS	2,805,800	7,951,780	283.4	10,092,637	126.9
CAPITAL EXPENDITURES	2,250,000	4,400,000	0.0	7,844,400	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	555,800	3,551,780.0	639.0	2,248,237	63.3
DEBT RESOLUTION REPAYMENTS	525,563	617,000	117.4	1,000,000	162.1
UNCOMMITED SURPLUS/DEFICITS	30,237	2,934,780	9,705.9	1,248,237	42.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Phase II of office block	1,500,000	34
	Consultancy fees	350,000	8
	Bursary - Sololo Dv.	300,000	7
		2,250,000	51
	TOTAL	4,400,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Consultancy fees	744,094	16
	Financial assistance- Active groups	437,114	9
	Bursary for Obbu division	400,000	9
	All Other Projects	3,100,000	66
	TOTAL	4,681,208	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	114.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	86.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	195.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	117.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 531 Mtito Andei Town Council

Province: EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: MAKUENI**

(Values in KShs)

Mayor: Chairman: John Mwanzia
No. of Employees: 51
Total Yearly Salaries: 4,753,139
Average/Employee: 93,199

Treasure (Ag) Treasurer: T.M Kusia
No. of Councillors: 8
Total Civic Costs: 1,223,600
Average/Councillor: 152,950

Clerk: (Ag) Clerk : M.M Kimwele
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,778,573	5,778,603	100.00	4,365,958	75.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,778,573	5,778,603	100.0	4,365,958	75.6
Local Revenues					
CILOR	0	0	0.0	86,436	0.0
Property Rates	416,770	125,578	30.1	143,873	114.6
Single Business Permit	2,410,000	2,915,750	121.0	2,471,068	84.7
Market Fees	2,300,000	839,560	36.5	984,164	117.2
Others	4,438,000	1,162,372	54.4	2,136,888	183.8
Sub-Total	9,564,770	5,043,260	52.7	5,822,429	115.4
TOTAL REVENUES	15,343,343	10,821,863	70.5	10,188,387	94.1
EXPENDITURES					
Civic	1,223,600	1,223,600	100.0	1,392,720	113.8
L A Personnel	4,763,139	4,753,139	99.8	7,870,279	165.6
L A Operations	3,077,900	2,638,600	85.7	4,433,600	168.0
L A Maintenance	480,000	429,300	89.4	635,000	147.9
TOTAL Recurrent Expenditures	9,544,639	9,044,639	94.8	14,331,599	158.5
RECURRENT SURPLUS/DEFICITS	5,798,704	1,777,224	30.6	-4,143,212	
CAPITAL EXPENDITURES	3,467,162	2,619,575	0.0	2,619,575	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,331,542	-842,351.0		-6,762,787	802.8
DEBT RESOLUTION REPAYMENTS	2,311,441	1,960,181	84.8	1,415,290	72.2
UNCOMMITED SURPLUS/DEFICITS	20,101	-2,802,532		-8,178,077	291.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Vehicle	1,400,000	53
	Bursaries/asst. to sch./Micro projects	1,000,000	38
	Lorry park	219,575	8
		0	0
	TOTAL	2,619,575	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Bursaries & assistance to schools & other community projects	1,267,162	37
900	Clean piped water	900,000	26
200	Construction of council hall	800,000	23
	All Other Projects	500,000	14
	TOTAL	3,467,162	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	52.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	94.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	75.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	84.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 536 Muhoroni Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: KISUMU**

(Values in KShs)

Mayor: Chairman: Samson O. Adero
No. of Employees: 43
Total Yearly Salaries: 2,358,745
Average/Employee: 54,855

Treasure (Ag) Treasurer: Joseph Ngok
No. of Councillors: 8
Total Civic Costs: 1,322,741
Average/Councillor: 165,343

Clerk: Clerk : Isaac O. Kagia
Business Permit Schedule: 8
Business Permit Base Value 350

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,118,247	5,118,247	100.00	6,957,224	135.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total-	5,118,247	5,118,247	100.0	6,957,224	135.9
Local Revenues					
CILOR	3,970,614	2,000,000	50.4	858,614	42.9
Property Rates	1,938,832	98,200	5.1	394,581	401.8
Single Business Permit	1,477,450	943,775	63.9	1,100,000	116.6
Market Fees	2,580,000	943,775	36.6	1,062,000	112.5
Others	11,166,560	2,662,713	100.5	2,650,000	99.5
Sub-Total	21,133,456	6,648,463	31.5	6,065,195	91.2
TOTAL REVENUES	26,251,703	11,766,710	44.8	13,022,419	110.7
EXPENDITURES					
Civic	2,547,440	1,322,741	51.9	1,257,440	95.1
L A Personnel	5,832,130	2,358,745	40.4	5,657,223	239.8
L A Operations	4,176,000	1,652,261	39.6	2,095,000	126.8
L A Maintenance	2,870,000	1,128,423	39.3	2,140,000	189.6
TOTAL Recurrent Expenditures	15,425,570	6,462,170	41.9	11,149,663	172.5
RECURRENT SURPLUS/DEFICITS	10,826,133	5,304,540	49.0	1,872,756	35.3
CAPITAL EXPENDITURES	7,358,247	4,194,922	0.0	1,050,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,467,886	1,109,618.0	32.0	822,756	74.1
DEBT RESOLUTION REPAYMENTS	690,000	247,468	35.9	661,048	267.1
UNCOMMITED SURPLUS/DEFICITS	2,777,886	862,150	31.0	161,708	18.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Town Hall and office Construction	1,825,751	44
	Office Furniture	665,400	16
	Classroom block-Muhoroni pri	293,450	7
		1,410,321	34
	TOTAL	4,194,922	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
205	Todwn hall & offices	320,000	43
315	Telephone network	150,000	20
	Cattle dip	50,000	7
	All Other Projects	225,000	30
	TOTAL	745,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	36.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	119.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	31.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	41.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	57.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	35.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 541 Mumias Municipal Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: KAKAMEGA**

(Values in KShs)

Mayor: Mayor: C.M. Waluchio
No. of Employees: 162
Total Yearly Salaries: 18,607,509
Average/Employee: 114,861

Treasure Treasurer: T.J. Chitechi
No. of Councillors: 10
Total Civic Costs: 2,662,159
Average/Councillor: 266,216

Clerk: Clerk : Richard O. Masindet
Business Permit Schedule: 11
Business Permit Base Value 600

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,613,330	13,613,330	100.00	16,660,072	122.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	13,613,330	13,613,330	100.0	16,660,072	122.4
Local Revenues					
CILOR	0	0	0.0	230,204	0.0
Property Rates	2,900,000	998,220	34.4	1,324,660	132.7
Single Business Permit	3,500,000	3,201,000	91.5	3,681,150	115.0
Market Fees	4,500,000	3,630,733	80.7	4,893,804	134.8
Others	10,410,500	8,528,769	36.8	23,180,578	271.8
Sub-Total	21,310,500	16,358,722	76.8	33,310,396	203.6
TOTAL REVENUES	34,923,830	29,972,052	85.8	49,970,468	166.7
EXPENDITURES					
Civic	3,767,000	2,662,159	70.7	4,652,000	174.7
L A Personnel	15,594,395	18,607,509	119.3	21,149,464	113.7
L A Operations	7,895,000	4,682,268	59.3	11,396,000	243.4
L A Maintenance	1,908,000	479,055	25.1	2,250,000	469.7
TOTAL Recurrent Expenditures	29,164,395	26,430,992	90.6	39,447,464	149.2
RECURRENT SURPLUS/DEFICITS	5,759,435	3,541,060	61.5	10,523,004	297.2
CAPITAL EXPENDITURES	4,210,882	8,014,920	0.0	4,900,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,548,553	-4,473,859.8		5,623,004	
DEBT RESOLUTION REPAYMENTS	1,282,351	1,282,351	100.0	5,578,159	435.0
UNCOMMITED SURPLUS/DEFICITS	266,202	-5,756,211		44,845	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Town hall	6,236,526	78
	Bursaries	492,170	6
	Central ward	211,645	3
		1,074,579	13
	TOTAL	8,014,920	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Construction of town hall	2,000,000	36
900	Development of churches / Mosques (Mayoni)	500,000	9
500	Development of schools (Mayoni)	500,000	9
	All Other Projects	2,560,882	46
	TOTAL	5,560,882	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	58.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	76.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	90.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	190.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 546 Murang'a County Council

Province: CENTRAL — **Summary Profile Fiscal Year 2002/2003** — **District: MURANG'A**

(Values in KShs)

Mayor: Chairman: James M. Waweru — Treasure Treasurer: Esther Muringi Nde — Clerk: Clerk : Geoffrey Maina Mwangi

No. of Employees:	252	No. of Councillors:	19	Business Permit Schedule:	10
Total Yearly Salaries:	21,686,271	Total Civic Costs:	6,035,983	Business Permit Base Value	500
Average/Employee:	86,057	Average/Councillor:	317,683		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	18,277,927	18,277,927	100.00	25,471,883	139.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	18,277,927	18,277,927	100.0	25,471,883	139.4
Local Revenues					
CILOR	800,000	2,000,000	250.0	725,073	36.3
Property Rates	0	0	0.0	0	0.0
Single Business Permit	13,275,000	12,491,140	94.1	13,000,000	104.1
Market Fees	3,200,000	3,732,039	116.6	4,321,007	115.8
Others	19,260,000	14,101,007	60.4	23,335,000	165.5
Sub-Total	36,535,000	32,324,186	88.5	41,381,080	128.0
TOTAL REVENUES	54,812,927	50,602,113	92.3	66,852,963	132.1
EXPENDITURES					
Civic	5,723,272	6,035,983	105.5	5,530,000	91.6
L A Personnel	17,909,338	21,686,271	121.1	29,277,818	135.0
L A Operations	9,961,969	6,768,561	67.9	9,124,492	134.8
L A Maintenance	2,871,000	1,843,215	64.2	1,555,000	84.4
TOTAL Recurrent Expenditures	36,465,579	36,334,030	99.6	45,487,310	125.2
RECURRENT SURPLUS/DEFICITS	18,347,348	14,268,083	77.8	21,365,653	149.7
CAPITAL EXPENDITURES	88,511,269	4,727,904	0.0	8,892,065	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-70,163,921	9,540,179.0		12,473,588	130.7
DEBT RESOLUTION REPAYMENTS	9,766,657	0	0.0	6,700,000	0.0
UNCOMMITED SURPLUS/DEFICITS	-79,930,579	9,540,179		5,773,588	60.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Bursary fund	1,732,200	37
	Dispensaries	862,586	18
	Police posts	505,585	11
		1,627,533	34
	TOTAL	4,727,904	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	Rehabilitation & digging of boreholes	2,200,000	26
999	Bursary awards	1,600,000	19
405	Culvert moulding	800,000	9
	All Other Projects	3,911,191	46
	TOTAL	8,511,191	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	18.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	403.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	88.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	5.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 551 Murang'a Municipal Council

Province: CENTRAL **Summary Profile Fiscal Year 2002/2003** **District: MURANG'A**

(Values in KShs)

Mayor: Mayor: J.K Muchai
No. of Employees: 158
Total Yearly Salaries: 19,934,898
Average/Employee: 126,170

Treasure Treasurer: J.M. Mburu
No. of Councillors: 9
Total Civic Costs: 1,352,146
Average/Councillor: 150,238

Clerk: Clerk : A. Mwirigi
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	13,168,090	13,168,090	100.00	5,848,301	44.4
Road Maintenance Levy Fund (RMLF)	1,000,000	0	0.0	0	0.0
Sub-Total	14,168,090	13,168,090	92.9	5,848,301	44.4
Local Revenues					
CILOR	1,085,020	1,000,000	92.2	1,085,020	108.5
Property Rates	5,200,000	4,512,978	86.8	4,114,980	91.2
Single Business Permit	5,340,000	5,574,280	104.4	5,540,000	99.4
Market Fees	3,910,900	3,925,890	100.4	4,712,000	120.0
Others	14,030,020	11,824,141	61.1	19,355,580	163.7
Sub-Total	29,565,940	26,837,289	90.8	34,807,580	129.7
TOTAL REVENUES	43,734,030	40,005,379	91.5	40,655,881	101.6
EXPENDITURES					
Civic	1,892,000	1,352,146	71.5	1,838,000	135.9
L A Personnel	14,664,000	19,934,898	135.9	20,312,300	101.9
L A Operations	3,137,000	5,257,505	167.6	11,750,260	223.5
L A Maintenance	6,621,400	3,891,459	58.8	2,845,000	73.1
TOTAL Recurrent Expenditures	26,314,400	30,436,008	115.7	36,745,560	120.7
RECURRENT SURPLUS/DEFICITS	17,419,630	9,569,371	54.9	3,910,321	40.9
CAPITAL EXPENDITURES	11,368,090	9,949,741	0.0	2,000,000	0.0
LOAN REPAYMENTS	1,826,540	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,878,080	-380,370.0		1,910,321	
DEBT RESOLUTION REPAYMENTS	1,800,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	6,078,080	-380,370		1,910,321	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Market hall	4,932,720	50
	Jua Kali bridge	2,391,021	24
	Townhall rehabilitation	1,865,660	19
		760,340	8
	TOTAL	9,949,741	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
265	Market hall rehabilitation	2,500,000	20
	Revenue vehicle	2,000,000	16
999	Fencing Ihura stadium	2,000,000	16
	All Other Projects	6,098,090	48
	TOTAL	12,598,090	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	41.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	71.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	4.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	90.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	115.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	87.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 556 Mwingi County Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: MWINGI**

(Values in KShs)

Mayor: Chairman: Julius M. Maundu | Treasure (Ag) Treasurer: Franco Mwen | Clerk: Clerk : Kaio Kathuu Mbulusi

No. of Employees:	53	No. of Councillors:	37	Business Permit Schedule:	8
Total Yearly Salaries:	8,200,334	Total Civic Costs:	3,506,040	Business Permit Base Value	350
Average/Employee:	154,723	Average/Councillor:	94,758		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,450,186	15,450,186	100.00	20,124,058	130.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,450,186	15,450,186	100.0	20,124,058	130.3
Local Revenues					
CILOR	878,720	1,500,000	170.7	878,720	58.6
Property Rates	132,145	0	0.0	0	0.0
Single Business Permit	4,321,500	4,148,161	96.0	4,539,988	109.4
Market Fees	2,719,970	2,232,075	82.1	2,386,136	106.9
Others	4,402,500	1,475,070	43.0	3,429,731	232.5
Sub-Total	12,454,835	9,355,305	75.1	11,234,575	120.1
TOTAL REVENUES	27,905,021	24,805,491	88.9	31,358,633	126.4
EXPENDITURES					
Civic	3,747,520	3,506,040	93.6	3,702,076	105.6
L A Personnel	6,037,358	8,200,334	135.8	8,825,586	107.6
L A Operations	4,988,497	3,624,772	72.7	7,237,083	199.7
L A Maintenance	186,000	704,409	378.7	1,002,200	142.3
TOTAL Recurrent Expenditures	14,959,375	16,035,555	107.2	20,766,945	129.5
RECURRENT SURPLUS/DEFICITS	12,945,646	8,769,936	67.7	10,591,688	120.8
CAPITAL EXPENDITURES	12,490,701	25,197,988	0.0	8,993,500	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	454,945	-16,428,051.6		1,598,188	
DEBT RESOLUTION REPAYMENTS	0	0	0.0	3,625,794	0.0
UNCOMMITED SURPLUS/DEFICITS	454,945	-16,428,052		-2,027,606	12.3

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Grading of roads	19,567,442	78
	Classroom const.	1,943,106	8
	Office const.	1,494,006	6
		2,193,434	9
	TOTAL	25,197,988	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Bursary to needy / Bright students (19 wards)	1,520,000	10
200	Office construction	1,500,000	10
350	Purchase of vehicle /motor cycles	1,300,000	8
	All Other Projects	11,088,883	72
	TOTAL	15,408,883	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	35.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	67.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	75.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	107.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	201.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 561 Mwingi Town Council

Province: EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: MWINGI**

(Values in KShs)

Mayor:.Chairman: Jonathan K. Muvinga | Treasure (Ag) Treasurer: Esther N. Luk | Clerk: Clerk : Michael M. Kimwele
No. of Employees: 43 | No. of Councillors: 8 | Business Permit Schedule: 6
Total Yearly Salaries: 5,502,802 | Total Civic Costs: 1,202,070 | Business Permit Base Value 250
Average/Employee: 127,972 | Average/Councillor: 150,259

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,262,387	6,262,387	100.00	9,044,605	144.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,262,387	6,262,387	100.0	9,044,605	144.4
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	34,500	0.0	0	0.0
Single Business Permit	0	3,419,145	0.0	2,337,418	68.4
Market Fees	1,806,250	1,783,210	98.7	2,705,645	151.7
Others	7,525,960	3,497,526	117.9	2,966,137	84.8
Sub-Total	9,332,210	8,734,381	93.6	8,009,200	91.7
TOTAL REVENUES	15,594,597	14,996,768	96.2	17,053,805	113.7
EXPENDITURES					
Civic	1,821,000	1,202,070	66.0	1,209,000	100.6
L A Personnel	4,076,822	5,502,802	135.0	6,479,524	117.7
L A Operations	2,973,000	2,189,458	73.6	1,843,905	84.2
L A Maintenance	398,200	110,543	27.8	1,123,012	1,015.9
TOTAL Recurrent Expenditures	9,269,022	9,004,873	97.2	10,655,441	118.3
RECURRENT SURPLUS/DEFICITS	6,325,575	5,991,895	94.7	6,398,364	106.8
CAPITAL EXPENDITURES	4,194,382	1,505,750	0.0	4,194,382	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,131,193	4,486,145.0	210.5	2,203,982	49.1
DEBT RESOLUTION REPAYMENTS	0	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	2,131,193	4,486,145	210.5	2,203,982	49.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construction of schools	565,000	38
	Bus park completion	330,300	22
405	Rehabilitation of roads	242,380	16
		368,070	24
	TOTAL	1,505,750	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
805	Bus parks completion (existing)	2,700,000	64
905	Provision of water (Kyanika,Kanzanzu,and Kivou wards)	615,731	15
210	Construction of schools and polytechnics (Kivou,Kanzanzu &Nzelu	578,652	14
	All Other Projects	300,000	7
	TOTAL	4,194,382	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	55.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	93.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	35.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 566 Naivasha Municipal Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: NAKURU**

(Values in KShs)

Mayor: Mayor: J.W. Njuguna | Treasure Treasurer: Isaac N. Githui | Clerk: (Ag) Clerk : J.M Mbugua

No. of Employees: 297 | No. of Councillors: 16 | Business Permit Schedule: 10

Total Yearly Salaries: 30,747,922 | Total Civic Costs: 4,532,051 | Business Permit Base Value 500

Average/Employee: 103,528 | Average/Councillor: 283,253

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	23,070,439	23,070,439	100.00	17,680,351	76.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	23,070,439	23,070,439	100.0	17,680,351	76.6
Local Revenues					
CILOR	6,100,000	3,000,000	49.2	9,929,551	331.0
Property Rates	19,000,000	6,157,296	32.4	8,000,000	129.9
Single Business Permit	7,235,000	8,735,753	120.7	8,600,000	98.4
Market Fees	5,366,000	5,967,005	111.2	5,000,000	83.8
Others	20,131,800	17,952,350	104.1	17,237,500	96.0
Sub-Total	57,832,800	41,812,404	72.3	48,767,051	116.6
TOTAL REVENUES	80,903,239	64,882,843	80.2	66,447,402	102.4
EXPENDITURES					
Civic	3,246,982	4,532,051	139.6	3,246,982	71.6
L A Personnel	48,192,660	30,747,922	63.8	44,835,628	145.8
L A Operations	4,356,310	10,045,757	230.6	7,594,620	75.6
L A Maintenance	3,821,038	1,683,850	44.1	35,910,702	2,132.7
TOTAL Recurrent Expenditures	59,616,990	47,009,580	78.9	91,587,932	194.8
RECURRENT SURPLUS/DEFICITS	21,286,249	17,873,263	84.0	-25,140,530	
CAPITAL EXPENDITURES	6,544,313	8,516,190	0.0	6,544,313	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	14,741,936	9,357,073.0	63.5	-31,684,843	
DEBT RESOLUTION REPAYMENTS	8,000,000	0	0.0	8,000,000	0.0
UNCOMMITED SURPLUS/DEFICITS	6,741,936	9,357,073	138.8	-39,684,843	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Tarmacking Access roads to Mortury	2,352,725	28
	Purchase of Borehole Pump	1,076,880	13
	Ward Projects	900,000	11
		4,186,585	49
	TOTAL	8,516,190	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
925	Increase water supply	3,700,000	27
210	Mortuary completion	3,000,000	22
400	Extension of Kabati road	1,600,000	12
	All Other Projects	5,202,726	39
	TOTAL	13,502,726	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	77.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	72.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	78.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	130.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 571 Nakuru County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: NAKURU**

(Values in KShs)

Mayor: Chairman: W.W. Pilisi		Treasure Treasurer: D.N Kaguri		Clerk: Clerk : O. K. Langat	
No. of Employees:	564	No. of Councillors:	67	Business Permit Schedule:	9
Total Yearly Salaries:	53,129,899	Total Civic Costs:	12,170,501	Business Permit Base Value	400
Average/Employee:	94,202	Average/Councillor:	181,649		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	42,949,962	42,949,962	100.00	78,176,319	182.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	42,949,962	42,949,962	100.0	78,176,319	182.0
Local Revenues					
CILOR	8,409,037	4,572,031	54.4	8,409,037	183.9
Property Rates	15,112,707	3,339,740	22.1	4,395,000	131.6
Single Business Permit	20,151,858	18,259,746	90.6	24,666,800	135.1
Market Fees	3,466,349	4,125,406	119.0	7,333,000	177.8
Others	43,175,147	26,869,143	63.8	42,090,647	156.7
Sub-Total	90,315,098	57,166,066	63.3	86,894,484	152.0
TOTAL REVENUES	133,265,060	100,116,028	75.1	165,070,803	164.9
EXPENDITURES					
Civic	25,084,000	12,170,501	48.5	10,632,600	87.4
L A Personnel	63,901,480	53,129,899	83.1	65,121,656	122.6
L A Operations	27,371,950	10,139,911	37.0	9,472,000	93.4
L A Maintenance	7,201,954	1,763,568	24.5	7,313,200	414.7
TOTAL Recurrent Expenditures	123,559,384	77,203,879	62.5	92,539,456	119.9
RECURRENT SURPLUS/DEFICITS	9,705,676	22,912,149	236.1	72,531,347	316.6
CAPITAL EXPENDITURES	18,001,227	14,442,454	0.0	17,255,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-8,295,551	8,469,694.7		55,276,347	652.6
DEBT RESOLUTION REPAYMENTS	24,948,735	53,921,319	216.1	47,921,319	88.9
UNCOMMITED SURPLUS/DEFICITS	-33,244,286	-45,451,624	136.7	7,355,028	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Title Health Projects	3,570,000	25
	Landrover(Free lander)	3,500,000	24
	Sec Shools	2,021,227	14
		5,351,227	37
	TOTAL	14,442,454	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
360	Purchase of Land rover	3,600,000	20
350	Purchase of (1) tractor	1,600,000	9
350	Purchase of exhauster	1,100,000	6
	All Other Projects	11,501,227	65
	TOTAL	17,801,227	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	62.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	63.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	62.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	80.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	216.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 576 Nakuru Municipal Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: NAKURU**

(Values in KShs)

Mayor: Mayor: H.M Nderi
No. of Employees: 1,531
Total Yearly Salaries: 185,531,891
Average/Employee: 121,183

Treasure Treasurer: S.T Kang'ea
No. of Councillors: 25
Total Civic Costs: 64,359,493
Average/Councillor: 2,574,380

Clerk: Clerk : G.Kenaiya
Business Permit Schedule: 12
Business Permit Base Value 700

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	51,750,000	45,953,500	88.80	67,970,532	147.9
Road Maintenance Levy Fund (RMLF)	21,206,641	0	0.0	17,256,904	0.0
Sub-Total	72,956,641	45,953,500	63.0	85,227,436	185.5
Local Revenues					
CILOR	9,670,740	0	0.0	9,670,740	0.0
Property Rates	89,846,380	76,572,338	85.2	89,846,380	117.3
Single Business Permit	40,718,160	49,380,953	121.3	55,000,000	111.4
Market Fees	18,330,920	13,676,704	74.6	29,338,510	214.5
Others	212,579,572	73,261,483	30.0	244,110,001	333.2
Sub-Total	371,145,772	212,891,478	57.4	427,965,631	201.0
TOTAL REVENUES	444,102,413	258,844,978	58.3	513,193,067	198.3
EXPENDITURES					
Civic	0	64,359,493	0.0	38,063,960	59.1
L A Personnel	165,836,020	185,531,891	111.9	220,791,886	119.0
L A Operations	178,946,699	34,234,087	19.1	144,539,008	422.2
L A Maintenance	36,497,734	3,488,535	9.6	42,962,431	1,231.5
TOTAL Recurrent Expenditures	381,280,453	287,614,006	75.4	446,357,285	155.2
RECURRENT SURPLUS/DEFICITS	62,821,960	-28,769,028		66,835,782	
CAPITAL EXPENDITURES	21,700,000	21,700,000	0.0	22,650,000	0.0
LOAN REPAYMENTS	15,000,000	0	0.0	8,800,000	0.0
NET SURPLUS/DEFICITS	56,121,960	-50,469,028.0		35,385,782	
DEBT RESOLUTION REPAYMENTS	19,013,998	11,648,612	61.3	23,035,782	197.8
UNCOMMITED SURPLUS/DEFICITS	37,107,962	-62,117,640		12,350,000	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of A plot	10,000,000	46
	Purchase of Vehicle	4,200,000	19
	Rehabilitation of Council Estates	2,500,000	12
		5,000,000	23
	TOTAL	21,700,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
300	computerisation of council records	20,000,000	50
999	Purchase of azubedi plot	10,000,000	25
350	Purchase of refuse trucks And refuse storsge facilities	4,200,000	11
	All Other Projects	5,500,000	14
	TOTAL	39,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	57.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	75.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	61.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 581 Nambale Town Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: BUSIA**

(Values in KShs)

Mayor: Chairman:P.J. Ong'aria | Treasure Treasurer: Mr. Frederick Sire | Clerk: Clerk :Maurice Otunga

No. of Employees:	39	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	1,594,899	Total Civic Costs:	391,720	Business Permit Base Value	500
Average/Employee:	40,895	Average/Councillor:	48,965		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,508,036	3,508,036	100.00	3,774,151	107.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	3,508,036	0.0
Sub-Total	3,508,036	3,508,036	100.0	7,282,187	207.6
Local Revenues					
CILOR	315,000	0	0.0	18,425	0.0
Property Rates	422,500	43,709	10.3	7,216	16.5
Single Business Permit	1,800,000	792,090	44.0	1,422,976	179.6
Market Fees	682,500	1,121,250	164.3	795,740	71.0
Others	2,221,700	248,580	38.6	644,648	259.3
Sub-Total	5,441,700	2,205,629	40.5	2,889,005	131.0
TOTAL REVENUES	8,949,736	5,713,665	63.8	10,171,192	178.0
EXPENDITURES					
Civic	802,400	391,720	48.8	852,400	217.6
L A Personnel	4,229,129	1,594,899	37.7	4,465,581	280.0
L A Operations	411,000	1,829,024	445.0	2,365,500	129.3
L A Maintenance	855,000	558,966	65.4	1,210,400	216.5
TOTAL Recurrent Expenditures	6,297,529	4,374,609	69.5	8,893,881	203.3
RECURRENT SURPLUS/DEFICITS	2,652,207	1,339,056	50.5	1,277,311	95.4
CAPITAL EXPENDITURES	1,052,411	1,050,000	0.0	1,132,245	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,599,796	289,055.5	18.1	145,066	50.2
DEBT RESOLUTION REPAYMENTS	678,406	1,338,500	197.3	1,338,500	100.0
UNCOMMITED SURPLUS/DEFICITS	921,390	-1,049,445		-1,193,434	113.7

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Rehabilitation & protection of spring wells in 6 war	1,050,000	100
	Construction of dispensary at Lwanyange ward	0	0
	Construction of classroom Khwirale, Lwenyange, K	0	0
		0	0
	TOTAL	1,050,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
240	Construction & provision of land	1,000,000	18
360	Purchase of civic vehicle	1,000,000	18
900	Piped water	700,000	12
	All Other Projects	2,960,000	52
	TOTAL	5,660,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	68.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	40.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	69.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	99.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	197.3	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 586 Nandi County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: NANDI**

(Values in KShs)

Mayor: Chairman: Charles Tanui | Treasure Treasurer: Thomas Nyariki | Clerk: Clerk : H.S Loyolmoi

No. of Employees: 70 | No. of Councillors: 97 | Business Permit Schedule: 7

Total Yearly Salaries: 5,992,715 | Total Civic Costs: 11,426,217 | Business Permit Base Value 300

Average/Employee: 85,610 | Average/Councillor: 117,796

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	28,322,296	28,322,296	100.00	37,553,132	132.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	28,322,296	28,322,296	100.0	37,553,132	132.6
Local Revenues					
CILOR	1,925,560	1,600,000	83.1	1,925,544	120.3
Property Rates	427,217	247,994	58.0	906,390	365.5
Single Business Permit	3,100,000	3,789,839	122.3	3,388,750	89.4
Market Fees	1,285,000	1,432,908	111.5	2,113,320	147.5
Others	15,286,500	15,465,516	65.3	23,673,766	153.1
Sub-Total	22,024,277	22,536,257	102.3	32,007,770	142.0
TOTAL REVENUES	50,346,573	50,858,553	101.0	69,560,902	136.8
EXPENDITURES					
Civic	9,369,420	11,426,217	122.0	8,941,412	78.3
L A Personnel	8,049,513	5,992,715	74.4	9,024,057	150.6
L A Operations	3,426,175	3,426,175	100.0	10,067,383	293.8
L A Maintenance	515,290	515,290	100.0	18,626,130	3,614.7
TOTAL Recurrent Expenditures	21,360,398	21,360,397	100.0	46,658,982	218.4
RECURRENT SURPLUS/DEFICITS	28,986,175	29,498,156	101.8	22,901,920	77.6
CAPITAL EXPENDITURES	25,680,321	16,415,196	0.0	12,160,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,305,854	13,082,960.0	395.8	10,741,920	82.1
DEBT RESOLUTION REPAYMENTS	831,845	2,641,975	317.6	13,213,132	500.1
UNCOMMITED SURPLUS/DEFICITS	2,474,010	10,440,985	422.0	-2,471,212	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Dispensaries H Centre	4,270,000	26
	Kiborgok Tea Farm	4,000,000	24
	Renovation of rental Hses	2,000,000	12
		6,145,196	37
	TOTAL	16,415,196	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
240	Health related facilities (Health centres, Dispensaries)	6,970,000	27
999	Tea nursery / tea project	6,610,000	26
500	School - classroom construction	3,942,000	15
	All Other Projects	8,158,321	32
	TOTAL	25,680,321	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	75.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	53.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	102.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expendjture Performance Ratio:	63.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	317.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 591 Nandi Hills Town Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: NANDI**

(Values in KShs)

Mayor: Chairman: Richard Yego
Treasure (Ag) Treasurer: J. Letting
Clerk: (Ag) Clerk : J.K .Ketter

No. of Employees:	45	No. of Councillors:	18	Business Permit Schedule:	7
Total Yearly Salaries:	5,672,685	Total Civic Costs:	1,364,305	Business Permit Base Value	300
Average/Employee:	126,060	Average/Councillor:	75,795		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,875,918	6,875,978	100.00	7,240,456	105.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,875,918	6,875,978	100.0	7,240,456	105.3
Local Revenues					
CILOR	0	0	0.0	55,920	0.0
Property Rates	976,888	669,516	68.5	912,742	136.3
Single Business Permit	1,514,700	1,410,780	93.1	1,501,820	106.5
Market Fees	620,972	696,140	112.1	421,044	60.5
Others	4,885,276	3,686,289	92.6	3,980,518	108.0
Sub-Total	7,997,836	6,462,725	80.8	6,872,044	106.3
TOTAL REVENUES	14,873,754	13,338,703	89.7	14,112,500	105.8
EXPENDITURES					
Civic	567,790	1,364,305	240.3	2,384,000	174.7
L A Personnel	4,365,053	5,672,685	130.0	7,310,060	128.9
L A Operations	1,853,374	894,374	48.3	766,601	85.7
L A Maintenance	397,870	183,735	46.2	160,293	87.2
TOTAL Recurrent Expenditures	7,184,087	8,115,099	113.0	10,620,954	130.9
RECURRENT SURPLUS/DEFICITS	7,689,667	5,223,604	67.9	3,491,546	66.8
CAPITAL EXPENDITURES	3,609,137	2,230,338	0.0	2,256,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,080,530	2,993,266.0	73.4	1,235,546	41.3
DEBT RESOLUTION REPAYMENTS	175,000	892,920	510.2	1,185,891	132.8
UNCOMMITED SURPLUS/DEFICITS	3,905,530	2,100,346	53.8	49,655	2.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
360	Vehicle KAN 579 U	1,575,000	71
500	Schools	305,918	14
260	Market Construction	100,000	4
		249,420	11
	TOTAL	2,230,338	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
500	Construction of school	2,675,000	32
900	Gravity water	2,100,000	25
240	Construction of health centres	1,540,000	19
	All Other Projects	1,999,137	24
	TOTAL	8,314,137	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	47.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	113.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	61.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	510.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 596 Nanyuki Municipal Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: LAIKIPIA**

(Values in KShs)

Mayor: Mayor: I.M. Mathenge
No. of Employees: 409
Total Yearly Salaries: 64,402,916
Average/Employee: 157,464

Treasure Treasurer: Joseph Rubui Wan
No. of Councillors: 10
Total Civic Costs: 4,610,382
Average/Councillor: 461,038

Clerk: Clerk : Geoffrey Mwangi Kanyi
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,821,337	8,820,337	99.99	11,590,276	131.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,821,337	8,820,337	100.0	11,590,276	131.4
Local Revenues					
CILOR	3,000,000	4,500,000	150.0	13,631,342	302.9
Property Rates	24,026,211	8,716,306	36.3	5,533,867	63.5
Single Business Permit	7,339,470	6,417,300	87.4	7,135,865	111.2
Market Fees	4,200,600	469,580	11.2	2,870,906	611.4
Others	133,421,040	98,154,469	112.9	86,931,777	88.6
Sub-Total	171,987,321	118,257,655	68.8	116,103,757	98.2
TOTAL REVENUES	180,808,658	127,077,992	70.3	127,694,033	100.5
EXPENDITURES					
Civic	4,923,420	4,610,382	93.6	4,766,989	103.4
L A Personnel	70,834,460	64,402,916	90.9	64,628,198	100.3
L A Operations	50,018,920	29,175,546	58.3	26,213,276	89.8
L A Maintenance	8,904,000	8,825,543	99.1	16,612,500	188.2
TOTAL Recurrent Expenditures	134,680,800	107,014,387	79.5	112,220,963	104.9
RECURRENT SURPLUS/DEFICITS	46,127,858	20,063,605	43.5	15,473,070	77.1
CAPITAL EXPENDITURES	28,021,340	10,778,899	0.0	5,700,000	0.0
LOAN REPAYMENTS	5,274,000	0	0.0	4,256,000	0.0
NET SURPLUS/DEFICITS	23,380,518	9,284,706.0	39.7	5,517,070	59.4
DEBT RESOLUTION REPAYMENTS	7,000,000	2,454,165	35.1	5,000,000	203.7
UNCOMMITED SURPLUS/DEFICITS	16,380,518	6,830,541	41.7	517,070	7.6

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
000	Purchase of motor Vehicle	4,370,000	41
900	Rehabilitation of Water Tank	2,727,910	25
405	Rehabilitation of Roads	1,240,058	12
		2,440,931	23
	TOTAL	10,778,899	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Extension of sewer line	4,000,000	22
	Purchase of motor vehicles	2,500,000	14
	Purchase of meters	2,000,000	11
	All Other Projects	9,890,000	54
	TOTAL	18,390,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	420.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	4.3.	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	68.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	79.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	38.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	35.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 601 Narok County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: NAROK**

(Values in KShs)

Mayor: Chairman: NR
No. of Employees: 1,083
Total Yearly Salaries: 136,323,643
Average/Employee: 125,876

Treasure (Ag) Treasurer: Philip Ole Nch
No. of Councillors: 56
Total Civic Costs: 20,915,790
Average/Councillor: 373,496

Clerk: (Ag) Clerk : N. Tikani
Business Permit Schedule: 7
Business Permit Base Value 300

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,475,317	20,475,317	100.00	27,590,425	134.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,475,317	20,475,317	100.0	27,590,425	134.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,400,000	1,613,800	115.3	605,000	37.5
Market Fees	1,060,000	7,108,232	670.6	2,219,000	31.2
Others	337,353,177	326,986,246	102.8	318,198,080	97.3
Sub-Total	339,813,177	335,708,278	98.8	321,022,080	95.6
TOTAL REVENUES	360,288,494	356,183,595	98.9	348,612,505	97.9
EXPENDITURES					
Civic	14,711,000	20,915,790	142.2	15,797,000	75.5
L A Personnel	136,583,643	136,323,643	99.8	167,892,138	123.2
L A Operations	73,529,760	105,202,283	143.1	92,218,500	87.7
L A Maintenance	85,921,683	22,483,318	26.2	37,052,000	164.8
TOTAL Recurrent Expenditures	310,746,086	284,925,034	91.7	312,959,638	109.8
RECURRENT SURPLUS/DEFICITS	49,542,408	71,258,561	143.8	35,652,867	50.0
CAPITAL EXPENDITURES	25,200,000	25,254,826	0.0	25,600,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	24,342,408	46,003,735.0	189.0	10,052,867	21.9
DEBT RESOLUTION REPAYMENTS	21,000,000	45,745,943	217.8	1,990,425	4.4
UNCOMMITED SURPLUS/DEFICITS	3,342,408	257,792	7.7	8,062,442	3,127.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		8,314,254	33
	Statutory Boards	7,869,550	31
	Mara roads	2,447,000	10
		6,624,022	26
	TOTAL	25,254,826	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
999	Education bursaries - Enaibelbel	600,000	2
999	Education bursaries - Entiyani	500,000	2
900	Construction of dams - Talek	400,000	2
	All Other Projects	23,600,000	94
	TOTAL	25,100,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	102.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	98.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	217.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 606 Narok Town Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: NAROK**

(Values in KShs)

Mayor: Chairman: Laon Sankok
Treasure (Ag) Treasurer: G.S Sukantet
Clerk: (Ag) Clerk : Duthi M. Hassan

No. of Employees:	67	No. of Councillors:	21	Business Permit Schedule:	11
Total Yearly Salaries:	4,436,808	Total Civic Costs:	3,480,130	Business Permit Base Value	600
Average/Employee:	66,221	Average/Councillor:	165,720		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,247,807	7,247,807	100.00	10,037,281	138.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,247,807	7,247,807	100.0	10,037,281	138.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	5,280,000	3,517,410	66.6	3,925,165	111.6
Market Fees	2,174,000	752,100	34.6	2,174,000	289.1
Others	7,080,100	8,294,914	142.9	5,803,000	70.0
Sub-Total	14,534,100	12,564,424	86.4	11,902,165	94.7
TOTAL REVENUES	21,781,907	19,812,231	91.0	21,939,446	110.7
EXPENDITURES					
Civic	2,816,000	3,480,130	123.6	2,096,000	60.2
L A Personnel	6,152,581	4,436,808	72.1	7,412,723	167.1
L A Operations	3,319,490	3,673,280	110.7	4,686,662	127.6
L A Maintenance	1,885,400	391,994	20.8	1,435,600	366.2
TOTAL Recurrent Expenditures	14,173,471	11,982,212	84.5	15,630,985	130.5
RECURRENT SURPLUS/DEFICITS	7,608,436	7,830,019	102.9	6,308,461	80.6
CAPITAL EXPENDITURES	14,480,000	7,745,700	0.0	4,330,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-6,871,564	84,319.0		1,978,461	2,346.4
DEBT RESOLUTION REPAYMENTS	2,899,123	229,180	7.9	258,000	112.6
UNCOMMITED SURPLUS/DEFICITS	-9,770,687	-144,861	1.5	1,720,461	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construction of Slaughter House	5,800,000	75
	Bursery Fund	1,202,900	16
	Construction of Classrooms	379,900	5
		362,900	5
	TOTAL	7,745,700	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
600	Construction of slaughter house	4,000,000	28
405	Roads rehabilitation project (200kms.)	3,650,000	25
505	Construction of 8 classrooms	3,350,000	23
	All Other Projects	3,480,000	24
	TOTAL	14,480,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	31.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	166.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	29.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	86.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	53.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	7.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 616 Nyahururu Municipal Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: LAIKIPIA**

(Values in KShs)

Mayor: Chairman: J.M Karumba		Treasure Treasurer: Isaac Githui		Clerk: Clerk : J.K Nyanjui	
No. of Employees:	378	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	36,684,506	Total Civic Costs:	4,831,000	Business Permit Base Value	500
Average/Employee:	97,049	Average/Councillor:	483,100		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	9,408,205	8,807,283	93.61	0	0.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	9,408,205	8,807,283	93.6	0	0.0
Local Revenues					
CILOR	6,000,000	1,100,000	18.3	31,705,450	2,882.3
Property Rates	115,000,000	6,072,029	5.3	12,000,000	197.6
Single Business Permit	1,520,000	8,080,500	531.6	8,000,000	99.0
Market Fees	4,604,080	1,470,295	31.9	5,630,080	382.9
Others	45,852,600	13,360,645	49.3	27,112,200	202.9
Sub-Total	172,976,680	30,083,469	17.4	84,447,730	280.7
TOTAL REVENUES	182,384,885	38,890,751	21.3	84,447,730	217.1
EXPENDITURES					
Civic	3,120,000	4,831,000	154.8	4,831,000	100.0
L A Personnel	23,413,780	36,684,506	156.7	36,684,506	100.0
L A Operations	11,051,000	17,119,600	154.9	17,119,600	100.0
L A Maintenance	6,993,500	10,908,000	156.0	10,908,000	100.0
TOTAL Recurrent Expenditures	44,578,280	69,543,106	156.0	69,543,106	100.0
RECURRENT SURPLUS/DEFICITS	137,806,605	-30,652,355		14,904,624	
CAPITAL EXPENDITURES	5,862,395	1,079,319	0.0	6,040,120	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	131,944,210	-31,731,674.0		8,864,504	
DEBT RESOLUTION REPAYMENTS	3,545,814	3,950,000	111.4	3,950,000	100.0
UNCOMMITED SURPLUS/DEFICITS	128,398,396	-35,681,674		4,914,504	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
999	Abstract of accounts	250,000	23
	Stadium Service lane	210,658	20
	Childrens home Donation	200,000	19
		418,661	39
	TOTAL	1,079,319	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Acquisition of refuse vehicle	1,000,000	18
400	Stadium service lane	800,000	15
210	Opening & improvement of access road to public cemetry	700,000	13
	All Other Projects	2,912,395	54
	TOTAL	5,412,395	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	87.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	17.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	156.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	18.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	111.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 621 Nyamache Town Council

Province: NYANZA | **Summary Profile Fiscal Year 2002/2003** | **District: GUCHA**

(Values in KShs)

Mayor: Chairman: Elijah Nyasaka
No. of Employees: 26
Total Yearly Salaries: 1,733,215
Average/Employee: 66,662

Treasure (Ag) Treasurer:
No. of Councillors: 8
Total Civic Costs: 1,209,718
Average/Councillor: 151,215

Clerk: (Ag) Clerk : Nelco Masanya Sagwe
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,341,845	2,926,110	87.56	5,039,363	172.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,341,845	2,926,110	87.6	5,039,363	172.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	594,260	468,475	78.8	630,424	134.6
Market Fees	225,600	186,190	82.5	185,430	99.6
Others	518,000	408,128	50.1	815,212	199.7
Sub-Total	1,337,860	1,062,793	79.4	1,631,066	153.5
TOTAL REVENUES	4,679,705	3,988,903	85.2	6,670,429	167.2
EXPENDITURES					
Civic	745,000	1,209,718	162.4	1,322,800	109.3
L A Personnel	1,998,950	1,733,215	86.7	2,576,663	148.7
L A Operations	338,500	1,010,275	298.5	1,010,200	100.0
L A Maintenance	27,000	305,422	1,131.2	1,111,000	363.8
TOTAL Recurrent Expenditures	3,109,450	4,258,630	137.0	6,020,663	141.4
RECURRENT SURPLUS/DEFICITS	1,570,255	-269,728		649,766	
CAPITAL EXPENDITURES	1,003,000	924,887	0.0	400,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	567,255	-1,194,614.5		249,766	
DEBT RESOLUTION REPAYMENTS	337,087	0	0.0	267,117	0.0
UNCOMMITED SURPLUS/DEFICITS	230,168	-1,194,615		-17,351	1.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
400	Opening of access roads	451,592	49
	Office Construction	217,595	24
900	Protection of water springs	120,000	13
		135,700	15
	TOTAL	924,887	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Council of council offices	200,000	25
400	Street construction/enhancement	133,000	17
900	Rehabilitation of existing water springs	120,000	15
	All Other Projects	340,000	43
	TOTAL	793,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	28.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	137.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	92.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 626 Nyamarambe Town Council

Province: NYANZA **Summary Profile Fiscal Year 2002/2003** **District: GUCHA**

(Values in KShs)

Mayor: Chairman: Abisi Ontweka		Treasure (Ag) Treasurer: B. Otari		Clerk: Clerk : N. Masanya	
No. of Employees:	24	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	2,662,166	Total Civic Costs:	1,005,910	Business Permit Base Value	350
Average/Employee:	110,924	Average/Councillor:	125,739		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,655,030	6,655,030	100.00	4,702,314	70.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,655,030	6,655,030	100.0	4,702,314	70.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,500,000	240,100	16.0	1,400,000	583.1
Market Fees	2,835,000	598,490	21.1	2,080,000	347.5
Others	1,925,000	332,140	7.2	4,582,000	1,379.5
Sub-Total	6,260,000	1,170,730	18.7	8,062,000	688.6
TOTAL REVENUES	12,915,030	7,825,760	60.6	12,764,314	163.1
EXPENDITURES					
Civic	2,122,000	1,005,910	47.4	1,277,000	126.9
L A Personnel	2,750,520	2,662,166	96.8	4,289,575	161.1
L A Operations	695,000	1,484,194	213.6	2,781,500	187.4
L A Maintenance	590,000	486,205	82.4	420,000	86.4
TOTAL Recurrent Expenditures	6,157,520	5,638,475	91.6	8,768,075	155.5
RECURRENT SURPLUS/DEFICITS	6,757,510	2,187,285	32.4	3,996,239	182.7
CAPITAL EXPENDITURES	3,277,059	982,041	0.0	1,632,314	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	3,480,451	1,205,244.0	34.6	2,363,925	196.1
DEBT RESOLUTION REPAYMENTS	3,377,971	360,753	10.7	1,000,000	277.2
UNCOMMITED SURPLUS/DEFICITS	102,480	844,491	824.1	1,363,925	161.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	General Road works	153,210	16
	Finance Office Block Con.	134,940	14
	Sanitary Facilities Con.	126,135	13
		567,756	58
	TOTAL	982,041	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Road improvement	827,059	24
240	Dispensaries	600,000	17
g	Valuation roll (all wards)	500,000	14
	All Other Projects	1,560,000	45
	TOTAL	3,487,059	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	41.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	18.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	30.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	10.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 631 Nyambene County Council

Province: EASTERN **Summary Profile Fiscal Year 2002/2003** **District: NYAMBENE**

(Values in KShs)

Mayor: Chairman: Stephen T. Mucheke Treasure Treasurer: Justus Kiambi Ari Clerk: Clerk : B.E.G. Njagi

No. of Employees: 168 No. of Councillors: 66 Business Permit Schedule: 7

Total Yearly Salaries: 13,634,149 Total Civic Costs: 3,330,200 Business Permit Base Value 300

Average/Employee: 81,156 Average/Councillor: 50,458

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	36,378,247	36,378,247	100.00	46,128,123	126.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	36,378,247	36,378,247	100.0	46,128,123	126.8
Local Revenues					
CILOR	12,000,000	2,400,000	20.0	2,400,000	100.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	7,000,000	7,587,075	108.4	1,113,716	14.7
Market Fees	6,100,000	8,261,427	135.4	0	0.0
Others	6,251,000	4,597,503	25.9	17,756,842	386.2
Sub-Total	31,351,000	22,846,005	72.9	21,270,558	93.1
TOTAL REVENUES	67,729,247	59,224,252	87.4	67,398,681	113.8
EXPENDITURES					
Civic	7,684,000	3,330,200	43.3	5,646,000	169.5
L A Personnel	17,746,160	13,634,149	76.8	21,366,380	156.7
L A Operations	6,162,000	3,682,295	59.8	7,350,020	199.6
L A Maintenance	4,225,000	598,178	14.2	3,000,000	501.5
TOTAL Recurrent Expenditures	35,817,160	21,244,822	59.3	37,362,400	175.9
RECURRENT SURPLUS/DEFICITS	31,912,087	37,979,430	119.0	30,036,281	79.1
CAPITAL EXPENDITURES	24,025,000	6,096,703	0.0	23,785,863	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,887,087	31,882,727.2	404.2	6,250,418	19.6
DEBT RESOLUTION REPAYMENTS	5,440,149	6,590,356	121.1	4,637,295	70.4
UNCOMMITED SURPLUS/DEFICITS	2,446,938	25,292,371	1,033.6	1,613,123	6.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Grading & murraming of roads	2,238,650	37
	Repair & maintenance of plants	2,000,000	33
	Culvert moulding and installation	1,339,038	22
		519,015	9
	TOTAL	6,096,703	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Grading & murraming of roads	5,655,000	33
999	Survey of market plots (Turingwi, Rĕi, Kaare)	2,500,000	15
805	Culvert of county hotel	2,000,000	12
	All Other Projects	7,045,000	41
	TOTAL	17,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	42.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	55.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	15.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	72.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	59.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	25.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	121.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 636 Nyamira County Council

Province: NYANZA | **Summary Profile Fiscal Year 2002/2003** | **District: NYAMIRA**

(Values in KShs)

Mayor: Chairman:P. Agwata | Treasure Treasurer: Andrew T. Kipsigei | Clerk: Clerk : Peter K. Waweru

No. of Employees:	161	No. of Councillors:	26	Business Permit Schedule:	7
Total Yearly Salaries:	11,752,944	Total Civic Costs:	2,987,252	Business Permit Base Value	300
Average/Employee:	73,000	Average/Councillor:	114,894		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,404,697	24,404,696	100.00	32,642,616	133.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	24,404,697	24,404,696	100.0	32,642,616	133.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	7,640,000	2,934,098	38.4	3,097,328	105.6
Market Fees	8,118,000	1,496,671	18.4	1,400,000	93.5
Others	20,230,580	4,116,594	180.6	2,279,638	55.4
Sub-Total	35,988,580	8,547,363	23.8	6,776,966	79.3
TOTAL REVENUES	60,393,277	32,952,059	54.6	39,419,582	119.6
EXPENDITURES					
Civic	6,431,600	2,987,252	46.4	4,080,000	136.6
L A Personnel	18,083,893	11,752,944	65.0	24,779,245	210.8
L A Operations	8,430,220	3,278,511	38.9	5,580,000	170.2
L A Maintenance	2,735,000	2,491,234	91.1	1,750,000	70.2
TOTAL Recurrent Expenditures	35,680,713	20,509,941	57.5	36,189,245	176.4
RECURRENT SURPLUS/DEFICITS	24,712,564	12,442,118	50.3	3,230,337	26.0
CAPITAL EXPENDITURES	10,300,000	4,265,000	0.0	8,300,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	14,412,564	8,177,118.0	56.7	-5,069,663	
DEBT RESOLUTION REPAYMENTS	14,104,697	3,961,260	28.1	2,400,000	60.6
UNCOMMITED SURPLUS/DEFICITS	307,867	4,215,858	1,369.4	-7,469,663	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Final Payment of Grader	1,440,000	34
405	Murraming of Rural Access roads	1,000,000	23
	Purchase of land for market site- Chepilat	825,000	19
		1,000,000	23
	TOTAL	4,265,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
360	Purchase of vehicle	3,500,000	34
400	Grading of roads	1,000,000	10
999	Assistance of Zero Grazing Projects	800,000	8
	All Other Projects	5,000,000	49
	TOTAL	10,300,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	35.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	23.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	57.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	41.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	28.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 641 Nyamira Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: NYAMIRA**

(Values in KShs)

Mayor: Chairman: Charles Sagwe Omay | Treasure (Ag) Treasurer: Jacob M. O'M | Clerk: (Ag) Clerk : Jacob Omasaki

No. of Employees:	99	No. of Councillors:	9	Business Permit Schedule:	9
Total Yearly Salaries:	3,833,137	Total Civic Costs:	697,028	Business Permit Base Value	400
Average/Employee:	38,719	Average/Councillor:	77,448		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,815,380	8,366,044	94.90	8,847,369	105.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,815,380	8,366,044	94.9	8,847,369	105.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	123,250	1,687,378	1,369.1	1,756,000	104.1
Market Fees	740,620	781,520	105.5	1,279,040	163.7
Others	1,857,375	4,253,163	308.9	1,376,743	32.4
Sub-Total	2,721,245	6,722,061	247.0	4,411,783	65.6
TOTAL REVENUES	11,536,625	15,088,104	130.8	13,259,152	87.9
EXPENDITURES					
Civic	584,200	697,028	119.3	1,916,600	275.0
L A Personnel	9,412,650	3,833,137	40.7	11,789,689	307.6
L A Operations	3,480,170	1,379,112	39.6	3,339,000	242.1
L A Maintenance	2,976,860	311,616	10.5	4,137,822	1,327.9
TOTAL Recurrent Expenditures	16,453,880	6,220,893	37.8	21,183,111	340.5
RECURRENT SURPLUS/DEFICITS	-4,917,255	8,867,211		-7,923,959	
CAPITAL EXPENDITURES	2,859,733	3,344,692	0.0	3,833,162	0.0
LOAN REPAYMENTS	0	16,186	0.0	0	0.0
NET SURPLUS/DEFICITS	-7,776,988	5,506,333.4		-11,757,121	
DEBT RESOLUTION REPAYMENTS	3,720,000	5,726,588	153.9	4,263,314	74.4
UNCOMMITED SURPLUS/DEFICITS	-11,496,988	-220,254	1.9	-16,020,435	7,273.6

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Town Hall	2,230,288	67
405	Acess Roads	542,249	16
	Bore Holes	230,327	7
		341,828	10
	TOTAL	3,344,692	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	Water infrastructure rehabilitation	1,050,000	36
200	Town hall construction	1,000,000	34
405	Roads - street rehabilitation	700,000	24
	All Other Projects	157,733	5
	TOTAL	2,907,733	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	27.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	247.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	37.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	117.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	153.9	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 646 Nyandarua County Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: NYANDARUA**

(Values in KShs)

Mayor: Chairman: J.M Matheri | Treasure Treasurer: Joseph Njenga Mbi | Clerk: Clerk : Jackson Maina Chege

No. of Employees: 287 | No. of Councillors: 30 | Business Permit Schedule: 9

Total Yearly Salaries: 30,827,451 | Total Civic Costs: 6,382,991 | Business Permit Base Value 400

Average/Employee: 107,413 | Average/Councillor: 212,766

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	26,230,947	26,230,947	100.00	40,215,703	153.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	26,230,947	26,230,947	100.0	40,215,703	153.3
Local Revenues					
CILOR	7,500,000	2,500,000	33.3	6,500,000	260.0
Property Rates	4,500,000	4,416,337	98.1	2,500,000	56.6
Single Business Permit	13,500,000	18,256,557	135.2	16,000,000	87.6
Market Fees	3,600,000	3,854,463	107.1	- 120,000	3.1
Others	20,572,895	9,745,416	54.6	17,863,280	183.3
Sub-Total	49,672,895	38,772,772	78.1	42,983,280	110.9
TOTAL REVENUES	75,903,842	65,003,719	85.6	83,198,983	128.0
EXPENDITURES					
Civic	7,349,100	6,382,991	86.9	6,904,200	108.2
L A Personnel	29,558,990	30,827,451	104.3	42,050,561	136.4
L A Operations	13,851,053	10,626,122	76.7	15,161,500	142.7
L A Maintenance	2,832,275	1,390,787	49.1	1,797,275	129.2
TOTAL Recurrent Expenditures	53,591,418	49,227,350	91.9	65,913,536	133.9
RECURRENT SURPLUS/DEFICITS	22,312,424	15,776,368	70.7	17,285,447	109.6
CAPITAL EXPENDITURES	20,300,000	6,300,009	0.0	15,200,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,012,424	9,476,359.4	470.9	2,085,447	22.0
DEBT RESOLUTION REPAYMENTS	2,030,947	6,300,009	310.2	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-18,523	3,176,350		2,085,447	65.7

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	One motor vehicle	2,112,000	34
	Magumu market	699,400	11
405	Roads grading	655,144	10
		2,833,465	45
	TOTAL	6,300,009	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
500	Complete Geta polytechnic	1,000,000	8
905	Pipes for Kanyagia Central Water project	900,000	8
825	Construction of a borehole Melangine	700,000	6
	All Other Projects	9,280,000	78
	TOTAL	11,880,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	64.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	78.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	91.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	31.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	310.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 651 Nyando County Council

Province: NYANZA | **Summary Profile Fiscal Year 2002/2003** | **District: NYANDO**

(Values in KShs)

Mayor: Chairman: M. Odongo
Treasure (Ag) Treasurer: B.O. Ang'eng
Clerk: (Ag) Clerk : Martin Onyango Achara

No. of Employees:	180	No. of Councillors:	33	Business Permit Schedule:	5
Total Yearly Salaries:	8,997,226	Total Civic Costs:	4,279,530	Business Permit Base Value	200
Average/Employee:	49,985	Average/Councillor:	129,683		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,379,493	15,379,493	100.00	19,971,577	129.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,379,493	15,379,493	100.0	19,971,577	129.9
Local Revenues					
CILOR	2,800,000	0	0.0	300,000	0.0
Property Rates	2,500,000	142,606	5.7	1,632,220	1,144.6
Single Business Permit	6,000,000	4,323,017	72.1	5,500,000	127.2
Market Fees	7,000,000	6,286,105	89.8	0	0.0
Others	15,535,800	3,906,985	45.0	8,684,800	222.3
Sub-Total	33,835,800	14,658,713	43.3	16,117,020	109.9
TOTAL REVENUES	49,215,293	30,038,206	61.0	36,088,597	120.1
EXPENDITURES					
Civic	5,405,000	4,279,530	79.2	6,946,500	162.3
L A Personnel	15,395,894	8,997,226	58.4	17,275,946	192.0
L A Operations	10,010,000	7,985,048	79.8	9,530,690	119.4
L A Maintenance	2,710,000	2,624,156	96.8	1,648,998	62.8
TOTAL Recurrent Expenditures	33,520,894	23,885,960	71.3	35,402,134	148.2
RECURRENT SURPLUS/DEFICITS	15,694,399	6,152,246	39.2	686,463	11.2
CAPITAL EXPENDITURES	9,227,696	9,202,696	0.0	7,620,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,466,703	-3,050,450.0		-6,933,537	227.3
DEBT RESOLUTION REPAYMENTS	6,151,797	6,151,797	100.0	12,351,577	200.8
UNCOMMITED SURPLUS/DEFICITS	314,906	-9,202,247		-19,285,114	209.6

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	County chambers & Offices Awai HQ	4,537,696	49
	Construction of health centre - Miwani wd	190,000	2
	Technical training centre-Central Nyakach	190,000	2
		4,285,000	47
	TOTAL	9,202,696	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	County chambers & office - Awasi hq	4,573,696	49
210	Cattle dip - Kawino ward	190,000	2
405	Construction of bridge - Sigoti ward	190,000	2
	All Other Projects	4,310,000	47
	TOTAL	9,263,696	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	17.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	43.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	71.3	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	99.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA [redacted] **District: NYAMIRA**

(Values in KShs)

Mayor: Chairman: Frida Mweri		Treasure (Ag) Treasurer: Peter Makori I		Clerk: Clerk : Osano Nyasente	
No. of Employees:	31	No. of Councillors:	8	Business Permit Schedule:	7
Total Yearly Salaries:	3,915,461	Total Civic Costs:	1,712,229	Business Permit Base Value	300
Average/Employee:	126,305	Average/Councillor:	214,029		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,657,508	4,657,508	100.00	5,092,002	109.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,657,508	4,657,508	100.0	5,092,002	109.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	20,000	48,000	240.0	50,000	104.2
Single Business Permit	1,300,000	1,145,270	88.1	900,000	78.6
Market Fees	400,000	343,490	85.9	50,000	14.6
Others	3,446,000	1,147,455	103.2	1,112,000	96.9
Sub-Total	5,166,000	2,684,215	52.0	2,112,000	78.7
TOTAL REVENUES	9,823,508	7,341,723	74.7	7,204,002	98.1
EXPENDITURES					
Civic	1,028,000	1,712,229	166.6	888,000	51.9
L A Personnel	3,269,082	3,915,461	119.8	4,880,658	124.7
L A Operations	633,000	1,205,071	190.4	653,200	54.2
L A Maintenance	53,400	395,899	741.4	68,000	17.2
TOTAL Recurrent Expenditures	4,983,482	7,228,660	145.1	6,489,858	89.8
[redacted]SURPLUS/DEFICITS	**4,840,026**	**113,063**	**2.3**	**714,144**	**631.8**
CAPITAL EXPENDITURES	2,850,000	1,509,692	0.0	2,980,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
[redacted]EFICITS	**1,990,026**	**-1,396,629.0**		**-2,265,856**	**162.2**
DEBT RESOLUTION REPAYMENTS	1,807,508	0	0.0	1,167,200	0.0
[redacted]SURPLUS/DEFICITS	**182,518**	**-1,396,629**		**-3,433,056**	**245.8**

Implemented Projects 2002/2003			
Code	**Project Description**	**Amount (KShs)**	**%**
	Council Tractor	1,000,513	66
405	Nyansiongo - Kineni Road	124,874	8
	Riakereri Matuu, Riotwori Springs	84,899	6
		299,406	20
	TOTAL	1,509,692	100

Planned Projects 2003/2004			
Code	**Project Description**	**Amount (KShs)**	**%**
350	Purchase of refuse collection tractor	1,000,000	61
805	Rehabilitation of Rural Access Roads	294,442	18
900	Electricity for office block	141,026	9
	All Other Projects	214,532	13
	TOTAL	1,650,000	100

[redacted] FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio	54.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	51.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	52.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	145.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	53.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 661 Nyeri County Council

Province: CENTRAL — **Summary Profile Fiscal Year 2002/2003** — **District: NYERI**

(Values in KShs)

Mayor: Chairman: Samuel Wachira Wan		Treasure Treasurer: J.N Ndichu		Clerk: (Ag) Clerk : S.M. Mucheru	
No. of Employees:	203	No. of Councillors:	47	Business Permit Schedule:	8
Total Yearly Salaries:	24,346,624	Total Civic Costs:	7,301,895	Business Permit Base Value	350
Average/Employee:	119,934	Average/Councillor:	155,359		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,276,585	25,276,585	100.00	45,597,512	180.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,276,585	25,276,585	100.0	45,597,512	180.4
Local Revenues					
CILOR	4,860,000	1,400,000	28.8	3,840,000	274.3
Property Rates	500,000	217,075	43.4	360,000	165.8
Single Business Permit	18,000,000	15,999,070	88.9	15,126,500	94.5
Market Fees	4,685,900	3,468,370	74.0	3,880,000	111.9
Others	19,938,240	15,303,318	81.5	18,767,420	122.6
Sub-Total	47,984,140	36,387,832	75.8	41,973,920	115.4
TOTAL REVENUES	73,260,725	61,664,417	84.2	87,571,432	142.0
EXPENDITURES					
Civic	8,469,000	7,301,895	86.2	9,778,000	133.9
L A Personnel	21,402,703	24,346,624	113.8	29,902,535	122.8
L A Operations	15,006,374	6,164,260	41.1	15,273,600	247.8
L A Maintenance	9,732,080	681,276	7.0	1,354,400	198.8
TOTAL Recurrent Expenditures	54,610,157	38,494,055	70.5	56,308,535	146.3
RECURRENT SURPLUS/DEFICITS	18,650,568	23,170,362	124.2	31,262,897	134.9
CAPITAL EXPENDITURES	12,371,121	3,747,908	0.0	14,549,824	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	6,279,447	19,422,453.6	309.3	16,713,073	86.1
DEBT RESOLUTION REPAYMENTS	10,110,635	0	0.0	13,834,645	0.0
UNCOMMITED SURPLUS/DEFICITS	-3,831,188	19,422,454		2,878,428	14.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Grading & murraming	1,546,866	41
900	Water projects	1,182,816	32
	Computer	747,250	20
		270,976	7
	TOTAL	3,747,908	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
805	Grading & murraming	1,363,000	12
925	Water projects	1,300,000	12
925	Water projects	1,300,000	12
	All Other Projects	7,004,121	64
	TOTAL	10,967,121	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	40.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	75.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	70.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	30.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 667 Nyeri Municipal Council

Province: CENTRAL **Summary Profile Fiscal Year 2002/2003** **District: NYERI**

(Values in KShs)

Mayor: Mayor: David Mararo Mwangi		Treasure Treasurer: P.M Ng'arua		Clerk: Clerk : Richard Kiana Gikuhi	
No. of Employees:	487	No. of Councillors:	20	Business Permit Schedule:	10
Total Yearly Salaries:	53,898,100	Total Civic Costs:	2,293,705	Business Permit Base Value	500
Average/Employee:	110,674	Average/Councillor:	114,685		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	21,568,730	21,571,929	100.01	19,619,000	90.9
Road Maintenance Levy Fund (RMLF)	10,535,000	0	0.0	0	0.0
Sub-Total	32,103,730	21,571,929	67.2	19,619,000	90.9
Local Revenues					
CILOR	3,000,000	2,455,500	81.9	4,500,000	183.3
Property Rates	11,610,000	13,616,584	117.3	7,500,000	55.1
Single Business Permit	10,700,000	13,395,584	125.2	10,600,000	79.1
Market Fees	8,059,000	10,204,481	126.6	10,086,000	98.8
Others	54,639,480	31,261,210	85.5	36,578,500	117.0
Sub-Total	88,008,480	70,933,359	80.6	69,264,500	97.6
TOTAL REVENUES	120,112,210	92,505,288	77.0	88,883,500	96.1
EXPENDITURES					
Civic	9,377,943	2,293,705	24.5	4,369,352	190.5
L A Personnel	52,831,506	53,898,100	102.0	47,028,479	87.3
L A Operations	23,476,000	22,220,156	94.7	15,540,100	69.9
L A Maintenance	856,000	1,697,574	198.3	2,499,100	147.2
TOTAL Recurrent Expenditures	86,541,449	80,109,535	92.6	69,437,031	86.7
RECURRENT SURPLUS/DEFICITS	33,570,761	12,395,753	36.9	19,446,469	156.9
CAPITAL EXPENDITURES	8,550,000	7,966,524	0.0	11,154,280	0.0
LOAN REPAYMENTS	12,500,000	0	0.0	0	0.0
NET SURPLUS/DEFICITS	37,520,761	4,429,229.0	11.8	8,292,189	187.2
DEBT RESOLUTION REPAYMENTS	12,550,000	11,193,016	89.2	6,300,000	56.3
UNCOMMITED SURPLUS/DEFICITS	24,970,761	-6,763,787		1,992,189	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Rehabilitation of earth roads	6,544,912	82
405	Road & bridges	650,732	8
	Rehabilitation of rental houses	172,680	2
		598,200	8
	TOTAL	7,966,524	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Rehabilitation of Earth roads	3,720,000	30
999	Mumbi site Development	2,000,000	16
235	Installation of street Lights	1,000,000	8
	All Other Projects	5,579,000	45
	TOTAL	12,299,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	33.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	2.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	80.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	92.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	93.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	89.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 671 Nzoia County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: TRANS NZOIA**

(Values in KShs)

Mayor: Chairman: M.W. Nang'ole
No. of Employees: 98
Total Yearly Salaries: 12,826,806
Average/Employee: 130,886

Treasure Treasurer: NR
No. of Councillors: 34
Total Civic Costs: 7,516,000
Average/Councillor: 221,059

Clerk: Clerk : J.M Khisa
Business Permit Schedule: 3
Business Permit Base Value 150

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	30,496,122	30,496,122	100.00	39,901,744	130.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	30,496,122	30,496,122	100.0	39,901,744	130.8
Local Revenues					
CILOR	720,000	1,000,000	138.9	720,000	72.0
Property Rates	2,220,200	870,247	39.2	2,639,920	303.4
Single Business Permit	4,945,000	5,707,400	115.4	5,910,000	103.5
Market Fees	1,000,000	1,226,048	122.6	1,590,200	129.7
Others	51,442,200	23,343,243	146.6	15,920,400	68.2
Sub-Total	60,327,400	32,146,938	53.3	26,780,520	83.3
TOTAL REVENUES	90,823,522	62,643,060	69.0	66,682,264	106.4
EXPENDITURES					
Civic	7,516,000	7,516,000	100.0	8,635,800	114.9
L A Personnel	12,830,806	12,826,806	100.0	18,588,797	144.9
L A Operations	10,376,200	10,097,400	97.3	12,495,200	123.7
L A Maintenance	1,586,200	2,084,589	131.4	4,728,200	226.8
TOTAL Recurrent Expenditures	32,309,206	32,524,795	100.7	44,447,997	136.7
RECURRENT SURPLUS/DEFICITS	58,514,316	30,118,265	51.5	22,234,267	73.8
CAPITAL EXPENDITURES	25,309,265	25,067,381	0.0	21,451,737	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	33,205,051	5,050,883.8	15.2	782,530	15.5
DEBT RESOLUTION REPAYMENTS	1,850,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	31,355,051	5,050,884	16.1	782,530	15.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	School constructuion	8,000,500	32
	Tree Nursery	2,500,999	10
	Dev Of Mea plot	2,000,999	8
		12,564,883	50
	TOTAL	25,067,381	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
500	Construction of schools	8,000,000	34
240	Health construction	2,500,000	11
260	Survay of market centers	2,000,000	8
	All Other Projects	11,274,000	47
	TOTAL	23,774,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	35.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	69.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	53.3	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	100.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	99.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 676 Ogembo Town Council

Province: NYANZA | **Summary Profile Fiscal Year 2002/2003** | **District: GUCHA**

(Values in KShs)

Mayor: Chairman: Z.N. Mairura		Treasure Treasurer: C.M Andima		Clerk: Clerk : S.O Miroro	
No. of Employees:	37	No. of Councillors:	9	Business Permit Schedule:	7
Total Yearly Salaries:	3,223,743	Total Civic Costs:	1,094,926	Business Permit Base Value	300
Average/Employee:	87,128	Average/Councillor:	121,658		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,171,021	4,170,571	99.99	5,686,547	136.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,171,021	4,170,571	100.0	5,686,547	136.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,850,000	1,054,150	57.0	1,585,620	150.4
Market Fees	435,292	499,230	114.7	562,488	112.7
Others	7,100,629	1,771,064	87.0	2,035,743	114.9
Sub-Total	9,385,921	3,324,444	35.4	4,183,851	125.9
TOTAL REVENUES	13,556,942	7,495,015	55.3	9,870,398	131.7
EXPENDITURES					
Civic	1,868,000	1,094,926	58.6	1,422,000	129.9
L A Personnel	4,248,875	3,223,743	75.9	5,462,950	169.5
L A Operations	2,765,000	501,073	18.1	2,095,000	418.1
L A Maintenance	685,000	24,567	3.6	740,000	3,012.2
TOTAL Recurrent Expenditures	9,566,875	4,844,309	50.6	9,719,950	200.6
RECURRENT SURPLUS/DEFICITS	3,990,067	2,650,706	66.4	150,448	5.7
CAPITAL EXPENDITURES	2,056,335	1,230,000	0.0	1,159,336	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,933,732	1,420,706.0	73.5	-1,008,888	
DEBT RESOLUTION REPAYMENTS	1,928,014	1,928,014	100.0	1,981,260	102.8
UNCOMMITED SURPLUS/DEFICITS	5,718	-507,308		-2,990,148	589.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Rehabilitation of Roads	1,080,000	88
900	Land for water project	100,000	8
	Physical Planning	50,000	4
		0	0
	TOTAL	1,230,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
600	Construction of slaughter house	700,000	32
350	Purchase of tractor/trailor	660,000	30
100	Valuation roll	250,000	11
	All Other Projects	590,000	27
	TOTAL	2,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	41.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	35.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	50.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	59.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 681 Ol'Kalou Town Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: NYANDARUA**

(Values in KShs)

Mayor: Chairman: P.N Gathika
No. of Employees: 122
Total Yearly Salaries: 9,097,305
Average/Employee: 74,568

Treasure (Ag) Treasurer: J.K Waititu
No. of Councillors: 9
Total Civic Costs: 1,859,486
Average/Councillor: 206,610

Clerk: Clerk : D.G Macharia
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	0	4,409,422	0.00	8,598,652	195.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	0	4,409,422	0.0	8,598,652	195.0
Local Revenues					
CILOR	56,628	1,950,000	3,443.5	2,491,450	127.8
Property Rates	2,220,048	1,771,880	79.8	2,310,000	130.4
Single Business Permit	3,773,300	2,257,850	59.8	2,860,000	126.7
Market Fees	1,870,000	268,030	14.3	1,420,000	529.8
Others	3,593,500	4,768,619	61.0	7,812,800	163.8
Sub-Total	11,513,476	11,016,379	95.7	16,894,250	153.4
TOTAL REVENUES	11,513,476	15,425,801	134.0	25,492,902	165.3
EXPENDITURES					
Civic	1,323,200	1,859,486	140.5	1,708,000	91.9
L A Personnel	4,909,709	9,097,305	185.3	11,617,106	127.7
L A Operations	2,920,100	2,074,476	71.0	6,006,156	289.5
L A Maintenance	1,199,000	308,667	25.7	1,882,053	609.7
TOTAL Recurrent Expenditures	10,352,009	13,339,934	128.9	21,213,315	159.0
RECURRENT SURPLUS/DEFICITS	1,161,467	2,085,867	179.6	4,279,587	205.2
CAPITAL EXPENDITURES	1,834,000	2,160,233	0.0	2,980,000	0.0
LOAN REPAYMENTS	0	60,000	0.0	120,000	200.0
NET SURPLUS/DEFICITS	-672,533	-134,365.7	20.0	1,179,587	
DEBT RESOLUTION REPAYMENTS	1,661,013	0	0.0	800,000	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,333,546	-134,366	5.8	379,587	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	OlKalou Retail market	975,503	45
405	Road grading - all wards	500,000	23
	Rehabilitation of vehicles	204,800	9
		479,930	22
	TOTAL	2,160,233	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Olkalou Market	500,000	20
300	Purchase of computers- OTC	200,000	8
405	Grading of feeder roads	150,000	6
	All Other Projects	1,610,000	65
	TOTAL	2,460,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	65.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	13.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	95.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	128.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	117.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 686 Olkejuado County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: KAJIADO**

(Values in KShs)

Mayor: Chairman: D.K Ole Muya
No. of Employees: 302
Total Yearly Salaries: 36,605,224
Average/Employee: 121,209

Treasure (Ag) Treasurer: Francis Sanka
No. of Councillors: 64
Total Civic Costs: 13,497,873
Average/Councillor: 210,904

Clerk: Clerk : Albert Munganya Leina
Business Permit Schedule: 9
Business Permit Base Value 400

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,864,205	24,118,278	97.00	48,102,374	199.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	24,864,205	24,118,278	97.0	48,102,374	199.4
Local Revenues					
CILOR	2,027,385	2,200,000	108.5	2,027,385	92.2
Property Rates	3,290,115	2,807,200	85.3	1,121,951	40.0
Single Business Permit	9,480,000	15,028,574	158.5	11,978,000	79.7
Market Fees	8,100,000	5,856,338	72.3	8,600,000	146.8
Others	55,068,185	36,053,885	62.3	57,842,800	160.4
Sub-Total	77,965,685	61,945,997	79.5	81,570,136	131.7
TOTAL REVENUES	102,829,890	86,064,275	83.7	129,672,510	150.7
EXPENDITURES					
Civic	13,127,772	13,497,873	102.8	9,989,968	74.0
L A Personnel	33,152,465	36,605,224	110.4	37,704,453	103.0
L A Operations	21,362,139	12,949,058	60.6	21,427,915	165.5
L A Maintenance	4,001,500	6,803,542	170.0	6,516,000	95.8
TOTAL Recurrent Expenditures	71,643,876	69,855,697	97.5	75,638,336	108.3
RECURRENT SURPLUS/DEFICITS	31,186,014	16,208,578	52.0	54,034,174	333.4
CAPITAL EXPENDITURES	21,872,569	10,730,156	0.0	37,640,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	9,313,445	5,478,422.0	58.8	16,394,174	299.2
DEBT RESOLUTION REPAYMENTS	0	0	0.0	3,600,000	0.0
UNCOMMITED SURPLUS/DEFICITS	9,313,445	5,478,422	58.8	12,794,174	233.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
000	compterisation	2,424,604	23
	Land Acquisition - Ongata Rongai	2,000,000	19
	Land Acquisition- Illasit	1,120,000	10
		5,185,552	48
	TOTAL	10,730,156	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Equiping works Department	2,622,569	11
999	Bursary Awards(Secondary Schools)	2,000,000	8
900	Enkaroni Bore-hole	1,000,000	4
	All Other Projects	18,250,000	76
	TOTAL	23,872,569	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	73.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	19.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	79.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	97.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	49.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 691 Othaya Town Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: NYERI**

(Values in KShs)

Mayor: Chairman: William Githinji
No. of Employees: 73
Total Yearly Salaries: 6,949,644
Average/Employee: 95,201

Treasure (Ag) Treasurer: Munyoroku M Clerk: Clerk : S.N Kuria
No. of Councillors: 8
Total Civic Costs: 1,210,095
Average/Councillor: 151,262

Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	0	3,474,073	0.00	4,086,792	117.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	0	3,474,073	0.0	4,086,792	117.6
Local Revenues					
CILOR	56,628	500,000	883.0	51,480	10.3
Property Rates	2,220,048	430,500	19.4	1,838,768	427.1
Single Business Permit	3,773,300	2,897,200	76.8	3,580,730	123.6
Market Fees	1,870,000	950,000	50.8	1,581,594	166.5
Others	3,593,500	5,117,000	235.8	2,169,813	42.4
Sub-Total	11,513,476	9,894,700	85.9	9,222,385	93.2
TOTAL REVENUES	11,513,476	13,368,773	116.1	13,309,177	99.6
EXPENDITURES					
Civic	1,323,200	1,210,095	91.5	1,717,200	141.9
L A Personnel	4,909,709	6,949,644	141.5	8,158,498	117.4
L A Operations	2,920,100	2,594,420	88.8	2,480,000	95.6
L A Maintenance	1,199,000	2,135,390	178.1	3,235,000	151.5
TOTAL Recurrent Expenditures	10,352,009	12,889,549	124.5	15,590,698	121.0
RECURRENT SURPLUS/DEFICITS	1,161,467	479,224	41.3	-2,281,521	
CAPITAL EXPENDITURES	1,834,000	0	0.0	779,620	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-672,533	479,224.0		-3,061,141	
DEBT RESOLUTION REPAYMENTS	1,661,013	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-2,333,546	479,224		-3,061,141	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Grading of feeder roads	150,000	38
405	Grading of feeder roads	100,000	26
505	Gatarwa Secondary School	50,000	13
	All Other Projects	90,000	23
	TOTAL	390,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	51.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	65.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	85.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	124.5	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA [redacted] **District: RACHUONYO**

(Values in KShs)

Mayor: Chairman:S.O. Were
No. of Employees: 92
Total Yearly Salaries: 11,287,584
Average/Employee: 122,691

Treasure (Ag) Treasurer: Dick Magak Clerk: Clerk : G.Owidi
No. of Councillors: 12 Business Permit Schedule: 10
Total Civic Costs: 1,878,000 Business Permit Base Value 500
Average/Councillor: 156,500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,211,975	7,616,377	122.61	7,616,377	100.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,211,975	7,616,377	122.6	7,616,377	100.0
Local Revenues					
CILOR	42,000	0	0.0	63,000	0.0
Property Rates	159,000	21,000	13.2	0	0.0
Single Business Permit	1,800,000	2,120,500	117.8	1,154,985	54.5
Market Fees	5,232,000	5,585,450	106.8	5,277,491	94.5
Others	4,284,000	5,742,300	212.3	2,705,405	47.1
Sub-Total	11,517,000	13,469,250	117.0	9,200,881	68.3
TOTAL REVENUES	17,728,975	21,085,627	118.9	16,817,258	79.8
EXPENDITURES					
Civic	2,492,000	1,878,000	75.4	2,492,000	132.7
L A Personnel	6,192,200	11,287,584	182.3	6,300,290	55.8
L A Operations	2,560,700	1,650,040	64.4	2,671,300	161.9
L A Maintenance	1,415,500	687,000	48.5	1,584,500	230.6
TOTAL Recurrent Expenditures	12,660,400	15,502,624	122.4	13,048,090	84.2
[redacted]					
CAPITAL EXPENDITURES	3,900,000	4,416,900	0.0	4,416,900	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
[redacted]					
DEBT RESOLUTION REPAYMENTS	1,550,975	2,606,550	168.1	2,606,550	100.0
[redacted]					

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Unspecified	2,826,900	64
	Furniture and fittings	900,000	20
405	Roads	340,000	8
		350,000	8
	TOTAL	4,416,900	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Construction of office hall	2,826,900	69
310	Furniture & Fittings	900,000	22
210	Bus Park Offices	150,000	4
	All Other Projects	200,000	5
	TOTAL	4,076,900	100

[redacted]

LATF Personnel Ratio:	52.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	52.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio..	117.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	122.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	113.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	168.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 701 Pokot County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: WEST POKOT**

(Values in KShs)

Mayor: Chairman: David Longarinyang
No. of Employees: 64
Total Yearly Salaries: 1,084,476
Average/Employee: 16,945

Treasure (Ag) Treasurer: Joseph Kipko
No. of Councillors: 64
Total Civic Costs: 5,751,024
Average/Councillor: 89,860

Clerk: (Ag) Clerk : L.J.C. Flapan(Mrs)
Business Permit Schedule: 9
Business Permit Base Value 400

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,886,130	15,886,130	100.00	20,626,448	129.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,886,130	15,886,130	100.0	20,626,448	129.8
Local Revenues					
CILOR	14,100,000	1,700,000	12.1	1,500,000	88.2
Property Rates	5,683,610	55,800	1.0	21,413,522	38,375.5
Single Business Permit	879,250	706,750	80.4	1,181,500	167.2
Market Fees	2,550,200	189,125	7.4	1,158,200	612.4
Others	1,669,260	1,001,881	36.4	2,755,400	275.0
Sub-Total	24,882,320	3,653,556	14.7	28,008,622	766.6
TOTAL REVENUES	40,768,450	19,539,686	47.9	48,635,070	248.9
EXPENDITURES					
Civic	9,338,608	5,751,024	61.6	6,441,888	112.0
L A Personnel	6,487,512	1,084,476	16.7	6,239,213	575.3
L A Operations	7,145,870	0	0.0	5,613,793	0.0
L A Maintenance	1,743,080	0	0.0	1,335,350	0.0
TOTAL Recurrent Expenditures	24,715,070	6,835,500	27.7	19,630,244	287.2
RECURRENT SURPLUS/DEFICITS	16,053,380	12,704,186	79.1	29,004,826	228.3
CAPITAL EXPENDITURES	5,100,000	2,583,380	0.0	8,855,850	0.0
LOAN REPAYMENTS	0	0	0.0	296,878	0.0
NET SURPLUS/DEFICITS	10,953,380	10,120,806.0	92.4	19,852,098	196.2
DEBT RESOLUTION REPAYMENTS	10,786,130	0	0.0	7,018,883	0.0
UNCOMMITED SURPLUS/DEFICITS	167,250	10,120,806	6,051.3	12,833,215	126.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Civic Car KAN 849 U	2,313,015	90
	Kacheliba Sale yard	155,600	6
	Market Land(Tamkal)	77,265	3
		37,500	1
	TOTAL	2,583,380	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	Purchase of motor vehicle	2,100,000	29
240	Dispensary at Kreswo	1,900,000	26
240	Ptoyo dispensary	900,000	13
	All Other Projects	2,300,000	32
	TOTAL	7,200,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	84.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	14.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	27.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	50.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 706 Port Victoria Town Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: BUSIA**

(Values in KShs)

Mayor: Chairman: Lucas Barera
No. of Employees: 38
Total Yearly Salaries: 1,873,106
Average/Employee: 49,292

Treasure (Ag) Treasurer: Stephen F. E
No. of Councillors: 7
Total Civic Costs: 794,395
Average/Councillor: 113,485

Clerk: (Ag) Clerk : Rashid J. M. Turo
Business Permit Schedule: 9
Business Permit Base Value 400

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,406,249	2,406,249	100.00	4,254,071	176.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,406,249	2,406,249	100.0	4,254,071	176.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	389,785	541,340	138.9	633,570	117.0
Market Fees	222,820	224,590	100.8	181,136	80.7
Others	4,231,536	1,578,494	114.2	1,382,684	87.6
Sub-Total	4,844,141	2,344,424	48.4	2,197,390	93.7
TOTAL REVENUES	7,250,390	4,750,673	65.5	6,451,461	135.8
EXPENDITURES					
Civic	1,008,000	794,395	78.8	1,221,600	153.8
L A Personnel	3,081,466	1,873,106	60.8	4,941,624	263.8
L A Operations	1,030,000	611,888	59.4	2,184,419	357.0
L A Maintenance	195,000	78,756	40.4	739,397	938.8
TOTAL Recurrent Expenditures	5,314,466	3,358,145	63.2	9,087,040	270.6
RECURRENT SURPLUS/DEFICITS	1,935,924	1,392,528	71.9	-2,635,579	
CAPITAL EXPENDITURES	840,000	469,978	0.0	1,131,221	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,095,924	922,550.0	84.2	-3,766,800	
DEBT RESOLUTION REPAYMENTS	95,924	1,203,393	1,254.5	300,000	24.9
UNCOMMITED SURPLUS/DEFICITS	1,000,000	-280,843		-4,066,800	1,448.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Office Construction	241,705	51
	Fish Banda	92,863	20
900	Water	62,910	13
		72,500	15
	TOTAL	469,978	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
260	Construction of a market at Bulemia	500,000	46
200	Construction & electrification of council offices	180,000	16
260	Construction of a market at Port Victoria trading centre	150,000	14
	All Other Projects	265,000	24
	TOTAL	1,095,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	66.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	29.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	23.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	48.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	63.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	55.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	1,254.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 711 Rachuonyo County Council

Province: NYANZA **Summary Profile Fiscal Year 2002/2003** **District: RACHUONYO**

(Values in KShs)

Mayor: Chairman: Shem Kisero Treasure (Ag) Treasurer: Michael Oloo Clerk: Clerk : Thomas W. Marwa

No. of Employees:	124	No. of Councillors:	36	Business Permit Schedule:	10
Total Yearly Salaries:	7,530,237	Total Civic Costs:	4,528,968	Business Permit Base Value	500
Average/Employee:	60,728	Average/Councillor:	125,805		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	15,008,352	14,449,935	96.28	19,151,922	132.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	15,008,352	14,449,935	96.3	19,151,922	132.5
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	2,310	0.0	0	0.0
Single Business Permit	2,060,000	2,038,275	98.9	2,220,000	108.9
Market Fees	4,120,000	2,799,600	68.0	2,800,000	100.0
Others	4,235,500	2,433,415	105.5	2,306,220	94.8
Sub-Total	10,415,500	7,273,600	69.8	7,326,220	100.7
TOTAL REVENUES	25,423,852	21,723,535	85.4	26,478,142	121.9
EXPENDITURES					
Civic	5,638,000	4,528,968	80.3	3,738,000	82.5
L A Personnel	9,835,220	7,530,237	76.6	13,208,854	175.4
L A Operations	2,093,440	2,978,515	142.3	3,043,000	102.2
L A Maintenance	2,006,000	70,296	3.5	880,000	1,251.8
TOTAL Recurrent Expenditures	19,572,660	15,108,016	77.2	20,869,854	138.1
RECURRENT SURPLUS/DEFICITS	5,851,192	6,615,519	113.1	5,608,288	84.8
CAPITAL EXPENDITURES	4,206,714	631,247	0.0	5,750,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,644,478	5,984,272.0	363.9	-141,712	
DEBT RESOLUTION REPAYMENTS	6,631,220	1,770,804	26.7	8,542,922	482.4
UNCOMMITED SURPLUS/DEFICITS	-4,986,742	4,213,468		-8,684,634	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Vehicle	359,000	57
	Pit Latrines	272,247	43
		0	0
		0	0
	TOTAL	631,247	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
400	Opening of access roads	2,987,600	70
900	Drilling & construction of protected spring water	490,040	12
999	Staff training	250,000	6
	All Other Projects	523,613	12
	TOTAL	4,251,253	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	30.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	15.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	26.7	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA [redacted] **District: MIGORI**

(Values in KShs)

Mayor: Chairman: Charles Abayo Ogutu		Treasure Treasurer: Stephen Osiro		Clerk: (Ag) Clerk : Christopher Odhiambo Rusa	
No. of Employees:	77	No. of Councillors:	11	Business Permit Schedule:	7
Total Yearly Salaries:	5,865,991	Total Civic Costs:	1,661,565	Business Permit Base Value	300
Average/Employee:	76,182	Average/Councillor:	151,051		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,397,849	5,397,849	100.00	7,923,332	146.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,397,849	5,397,849	100.0	7,923,332	146.8
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	600,000	562,320	93.7	500,000	88.9
Single Business Permit	3,200,000	1,979,510	61.9	2,100,000	106.1
Market Fees	0	3,434,560	0.0	3,860,000	112.4
Others	8,400,000	2,462,772	42.3	5,823,000	236.4
Sub-Total	12,200,000	8,439,162	69.2	12,283,000	145.5
TOTAL REVENUES	17,597,849	13,837,011	78.6	20,206,332	146.0
EXPENDITURES					
Civic	1,606,000	1,661,565	103.5	1,668,490	100.4
L A Personnel	5,397,450	5,865,991	108.7	8,479,320	144.6
L A Operations	4,798,000	2,365,525	49.3	2,946,510	124.6
L A Maintenance	315,000	1,475,016	468.3	3,185,460	216.0
TOTAL Recurrent Expenditures	12,116,450	11,368,097	93.8	16,279,780	143.2
[redacted]					
CAPITAL EXPENDITURES	3,887,500	3,165,615	0.0	1,263,789	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
[redacted]					
DEBT RESOLUTION REPAYMENTS	1,630,000	2,920,783	179.2	3,150,000	107.8
[redacted]					

Implemented Projects 2002/2003			
Code	**Project Description**	**Amount (KShs)**	**%**
	Bus Park	1,358,830	43
	Office Building	1,045,170	33
405	Roads	648,245	20
		113,370	4
	TOTAL	3,165,615	100

Planned Projects 2003/2004			
Code	**Project Description**	**Amount (KShs)**	**%**
800	Bus park construction	1,000,000	27
505	School enhancement	137,500	4
405	Road rehabilitation	137,500	4
	All Other Projects	2,475,000	66
	TOTAL	3,750,000	100

[redacted]

LATF Personnel Ratio:	43.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	60.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	14.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	69.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	93.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	81.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	179.2	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 721 Ruiru Municipal Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: THIKA**

(Values in KShs)

Mayor: Mayor: W. Wamuya		Treasure Treasurer: J.Wanyoike		Clerk: Clerk : G.M Mwanga	
No. of Employees:	183	No. of Councillors:	12	Business Permit Schedule:	13
Total Yearly Salaries:	13,199,680	Total Civic Costs:	2,343,977	Business Permit Base Value	850
Average/Employee:	72,129	Average/Councillor:	195,331		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	16,021,433	16,021,433	100.00	27,666,877	172.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	16,021,433	16,021,433	100.0	27,666,877	172.7
Local Revenues					
CILOR	640,624	0	0.0	515,988	0.0
Property Rates	3,390,624	3,088,469	91.1	3,080,000	99.7
Single Business Permit	10,070,000	10,296,792	102.3	12,550,000	121.9
Market Fees	5,620,000	6,223,597	110.7	1,340,000	21.5
Others	9,787,140	11,436,819	104.7	10,926,961	95.5
Sub-Total	29,508,388	31,045,677	105.2	28,412,949	91.5
TOTAL REVENUES	45,529,821	47,067,110	103.4	56,079,826	119.1
EXPENDITURES					
Civic	2,436,000	2,343,977	96.2	3,816,300	162.8
L A Personnel	14,800,920	13,199,680	89.2	21,072,260	159.6
L A Operations	8,377,500	15,254,323	182.1	10,692,000	70.1
L A Maintenance	2,615,180	2,480,102	94.8	2,036,000	82.1
TOTAL Recurrent Expenditures	28,229,600	33,278,082	117.9	37,616,560	113.0
RECURRENT SURPLUS/DEFICITS	17,300,221	13,789,028	79.7	18,463,266	133.9
CAPITAL EXPENDITURES	8,600,000	7,976,326	0.0	17,430,000	0.0
LOAN REPAYMENTS	133,730	0	0.0	0	0.0
NET SURPLUS/DEFICITS	8,833,951	5,812,702.0	65.8	1,033,266	17.8
DEBT RESOLUTION REPAYMENTS	6,071,950	0	0.0	765,875	0.0
UNCOMMITED SURPLUS/DEFICITS	2,762,001	5,812,702	210.5	267,391	4.6

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Tipper	4,357,100	55
405	Roads	2,000,000	25
	Preparation of accounts	978,600	12
		640,626	8
	TOTAL	7,976,326	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Foot bridge & roads	3,400,000	72
230	Street lights	750,000	16
505	Education funds	600,000	13
	All Other Projects	0	0
	TOTAL	4,750,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	46.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	44.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	105.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	117.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	92.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 726 Rumuruti Town Council

Province: RIFT VALLEY **Summary Profile Fiscal Year 2002/2003** **District: LAIKIPIA**

(Values in KShs)

Mayor: Chairman: Solomon Kiguru | Treasure Treasurer: Stephen Ndungu M | Clerk: Clerk : Dishon Kamau Mboi

No. of Employees:	57	No. of Councillors:	7	Business Permit Schedule:	10
Total Yearly Salaries:	5,367,198	Total Civic Costs:	938,950	Business Permit Base Value	500
Average/Employee:	94,161	Average/Councillor:	134,136		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,493,655	3,493,655	100.00	4,919,647	140.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,493,655	3,493,655	100.0	4,919,647	140.8
Local Revenues					
CILOR	2,349,160	1,603,402	68.3	611,000	38.1
Property Rates	3,419,160	605,213	17.7	300,000	49.6
Single Business Permit	2,080,000	899,835	43.3	1,060,000	117.8
Market Fees	1,124,000	305,785	27.2	706,000	230.9
Others	8,206,600	4,530,206	45.7	9,914,600	218.9
Sub-Total	17,178,920	7,944,441	46.2	12,591,600	158.5
TOTAL REVENUES	20,672,575	11,438,096	55.3	17,511,247	153.1
EXPENDITURES					
Civic	1,735,000	938,950	54.1	1,259,000	134.1
L A Personnel	6,420,731	5,367,198	83.6	7,440,598	138.6
L A Operations	3,733,740	2,700,544	72.3	5,352,790	198.2
L A Maintenance	557,000	192,067	34.5	1,313,000	683.6
TOTAL Recurrent Expenditures	12,446,471	9,198,759	73.9	15,365,388	167.0
RECURRENT SURPLUS/DEFICITS	8,226,104	2,239,337	27.2	2,145,859	95.8
CAPITAL EXPENDITURES	2,096,193	770,000	0.0	1,770,050	0.0
LOAN REPAYMENTS	51,997	0	0.0	7,740	0.0
NET SURPLUS/DEFICITS	6,181,908	1,469,337.0	23.8	368,069	25.1
DEBT RESOLUTION REPAYMENTS	1,397,462	0	0.0	1,800,000	0.0
UNCOMMITED SURPLUS/DEFICITS	4,784,446	1,469,337	30.7	-1,431,931	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of Exhaust p	170,000	22
	reh of ndurumo D Sec	100,000	13
	Reha of olarinyiro Sec	100,000	13
		400,000	52
	TOTAL	770,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	Water sanitation infrastructure rehabilitation	300,000	15
500	School construction/enhancement	300,000	15
305	School rehabilitation	180,000	9
	All Other Projects	1,176,813	60
	TOTAL	1,956,813	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	55.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	50.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	46.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	73.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	36.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 731 Runyenjes Municipal Council

Province: EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: EMBU**

(Values in KShs)

Mayor: Mayor: P. N. Thiga | Treasure (Ag) Treasurer: Jamleck W. M | Clerk: Clerk :J.W. Mbutu

No. of Employees:	134	No. of Councillors:	12	Business Permit Schedule:	10
Total Yearly Salaries:	4,537,800	Total Civic Costs:	1,373,520	Business Permit Base Value	500
Average/Employee:	33,864	Average/Councillor:	114,460		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,183,327	5,183,327	100.00	6,367,862	122.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,183,327	5,183,327	100.0	6,367,862	122.9
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	30,000	100,517	335.1	535,894	533.1
Single Business Permit	2,318,000	3,041,380	131.2	3,421,518	112.5
Market Fees	1,270,000	835,880	65.8	1,710,405	204.6
Others	18,193,880	4,539,539	37.2	12,188,186	268.5
Sub-Total	21,811,880	8,517,316	39.0	17,856,003	209.6
TOTAL REVENUES	26,995,207	13,700,643	50.8	24,223,865	176.8
EXPENDITURES					
Civic	2,225,120	1,373,520	61.7	1,343,998	97.9
L A Personnel	10,190,220	4,537,800	44.5	8,810,619	194.2
L A Operations	3,024,600	2,355,452	77.9	3,255,170	138.2
L A Maintenance	4,626,880	2,714,630	58.7	3,214,955	118.4
TOTAL Recurrent Expenditures	20,066,820	10,981,402	54.7	16,624,742	151.4
RECURRENT SURPLUS/DEFICITS	6,928,387	2,719,241	39.2	7,599,123	279.5
CAPITAL EXPENDITURES	3,500,000	1,199,783	0.0	3,572,042	0.0
LOAN REPAYMENTS	0	0	0.0	795,820	0.0
NET SURPLUS/DEFICITS	3,428,387	1,519,458.0	44.3	3,231,261	212.7
DEBT RESOLUTION REPAYMENTS	2,800,000	0	0.0	2,000,000	0.0
UNCOMMITED SURPLUS/DEFICITS	628,387	1,519,458	241.8	1,231,261	81.0

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Roads	686,456	57
900	Water supply improvement	433,332	36
	Septic tank	79,995	7
		0	0
	TOTAL	1,199,783	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Roads street rehabilitation	1,500,000	43
905	Water sanitation infra. Rehabilitation	1,000,000	29
999	Toilet/septic tanks	1,000,000	29
	All Other Projects	0	0
	TOTAL	3,500,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	52.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	56.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	39.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	54.7	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	34.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 736 Sagana Town Council

Province: CENTRAL — **Summary Profile Fiscal Year 2002/2003** — **District: KIRINYAGA**

(Values in KShs)

Mayor: Chairman: Nicholus K Wamurar | Treasure (Ag) Treasurer: Esther Wanjik | Clerk: (Ag) Clerk : Elias Kamau Josphat

No. of Employees:	48	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	5,241,375	Total Civic Costs:	624,181	Business Permit Base Value	500
Average/Employee:	109,195	Average/Councillor:	78,023		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,001,455	2,228,067	111.32	3,931,414	176.4
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,001,455	2,228,067	111.3	3,931,414	176.4
Local Revenues					
CILOR	50,000	0	0.0	50,000	0.0
Property Rates	700,000	329,310	47.0	10,000	3.0
Single Business Permit	3,450,000	2,245,897	65.1	280,000	12.5
Market Fees	1,800,000	966,640	53.7	0	0.0
Others	5,225,000	1,069,201	11.4	9,400,000	879.2
Sub-Total	11,225,000	4,611,048	41.1	9,740,000	211.2
TOTAL REVENUES	13,226,455	6,839,115	51.7	13,671,414	199.9
EXPENDITURES					
Civic	1,635,000	624,181	38.2	4,454,776	713.7
L A Personnel	5,472,380	5,241,375	95.8	4,684,527	89.4
L A Operations	1,570,000	721,154	45.9	950,000	131.7
L A Maintenance	2,400,000	374,617	15.6	120,000	32.0
TOTAL Recurrent Expenditures	11,077,380	6,961,327	62.8	10,209,303	146.7
RECURRENT SURPLUS/DEFICITS	2,149,075	-122,212		3,462,111	
CAPITAL EXPENDITURES	1,336,840	565,301	0.0	1,242,230	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	812,235	-687,513.0		2,219,881	
DEBT RESOLUTION REPAYMENTS	891,227	0	0.0	93,682	0.0
UNCOMMITED SURPLUS/DEFICITS	-78,992	-687,513	870.4	2,126,199	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Sagana bus park Phase IV	400,000	71
	Township open air drainage	139,801	25
	Construction of public toilets	25,500	5
		0	0
	TOTAL	565,301	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
800	Sagana bus park phase IV	2,000,000	48
260	Sagana open air market Phase IV	1,500,000	36
240	Construction of public toilets	350,000	8
	All Other Projects	300,000	7
	TOTAL	4,150,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	44.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	41.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	62.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	42.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 741 Samburu County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: SAMBURU**

(Values in KShs)

Mayor: Chairman: J. Ltolui
No. of Employees: 261
Total Yearly Salaries: 33,936,330
Average/Employee: 130,024

Treasure Treasurer: Joseph Lemarkat
No. of Councillors: 45
Total Civic Costs: 8,132,362
Average/Councillor: 180,719

Clerk: Clerk : James Lenayiarra
Business Permit Schedule: 8
Business Permit Base Value 350

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	8,386,726	8,386,726	100.00	14,911,020	177.8
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	8,386,726	8,386,726	100.0	14,911,020	177.8
Local Revenues					
CILOR	8,000,000	3,500,000	43.8	8,125,140	232.1
Property Rates	510,000	0	0.0	0	0.0
Single Business Permit	1,200,000	1,248,362	104.0	1,215,000	97.3
Market Fees	900,000	53,770	6.0	433,750	806.7
Others	82,293,000	73,994,354	89.7	82,521,359	111.5
Sub-Total	92,903,000	78,796,486	84.8	92,295,249	117.1
TOTAL REVENUES	101,289,726	87,183,212	86.1	107,206,269	123.0
EXPENDITURES					
Civic	8,454,940	8,132,362	96.2	8,011,420	98.5
L A Personnel	35,427,428	33,936,330	95.8	44,962,377	132.5
L A Operations	34,288,999	24,829,998	72.4	24,620,742	99.2
L A Maintenance	19,898,049	12,659,980	63.6	9,912,637	78.3
TOTAL Recurrent Expenditures	98,069,416	79,558,670	81.1	87,507,176	110.0
RECURRENT SURPLUS/DEFICITS	3,220,310	7,624,542	236.8	19,699,093	258.4
CAPITAL EXPENDITURES	19,500,000	9,972,546	0.0	0	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-16,279,690	-2,348,004.4	14.4	19,699,093	
DEBT RESOLUTION REPAYMENTS	100,000	0	0.0	0	0.0
UNCOMMITED SURPLUS/DEFICITS	-16,379,690	-2,348,004	14.3	19,699,093	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Snr Airstrip	4,133,640	41
	M V purchase	2,781,180	28
405	Grading of roads	1,294,000	13
		1,763,726	18
	TOTAL	9,972,546	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
365	Purchase of grader engine	1,500,000	20
240	Provision of health services	1,000,000	14
305	Accountung software modules	1,000,000	14
	All Other Projects	3,886,726	53
	TOTAL	7,386,726	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	37.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	193.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	84.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	81.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	51.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 746 Siaya County Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: SIAYA**

(Values in KShs)

Mayor: Chairman: Aggrey Onyango — Treasure (Ag) Treasurer: D.L. Omondi — Clerk: (Ag) Clerk : Kodindo R.J.O

No. of Employees:	63	No. of Councillors:	30	Business Permit Schedule:	8
Total Yearly Salaries:	7,903,920	Total Civic Costs:	2,855,425	Business Permit Base Value	350
Average/Employee:	125,459	Average/Councillor:	95,181		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,528,337	20,528,338	100.00	27,655,795	134.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,528,337	20,528,338	100.0	27,655,795	134.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	763,000	1,229,243	161.1	2,436,247	198.2
Market Fees	0	3,316,970	0.0	3,390,971	102.2
Others	13,396,920	7,729,970	200.3	3,859,696	49.9
Sub-Total	14,159,920	12,276,183	86.7	9,686,914	78.9
TOTAL REVENUES	34,688,257	32,804,521	94.6	37,342,709	113.8
EXPENDITURES					
Civic	4,210,360	2,855,425	67.8	3,497,200	122.5
L A Personnel	9,035,645	7,903,920	87.5	9,361,158	118.4
L A Operations	3,035,000	5,719,423	188.4	5,710,000	99.8
L A Maintenance	770,000	810,000	105.2	890,000	109.9
TOTAL Recurrent Expenditures	17,051,005	17,288,768	101.4	19,458,358	112.5
RECURRENT SURPLUS/DEFICITS	17,637,252	15,515,753	88.0	17,884,351	115.3
CAPITAL EXPENDITURES	11,900,000	2,855,400	0.0	11,550,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,737,252	12,660,352.9	220.7	6,334,351	50.0
DEBT RESOLUTION REPAYMENTS	8,150,000	6,241,894	76.6	5,122,937	82.1
UNCOMMITED SURPLUS/DEFICITS	-2,412,748	6,418,459		1,211,414	18.9

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construction of dispensary	379,200	13
	Grading 12km Road	360,000	13
	Construction of dispensary	345,700	12
		1,770,500	62
	TOTAL	2,855,400	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Purchase of grader	2,000,000	17
360	Purchase of van	2,000,000	17
205	Rehabilitation of council houses/offices	1,000,000	9
	All Other Projects	6,600,000	57
	TOTAL	11,600,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	45.8	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	86.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	101.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	76.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 751 Siaya Municipal Council

Province: NYANZA | **Summary Profile Fiscal Year 2002/2003** | **District: SIAYA**

(Values in KShs)

Mayor: Mayor: Nicholas Lwanda		Treasure Treasurer: NR		Clerk: (Ag) Clerk : Nicholas Okola	
No. of Employees:	89	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	4,195,367	Total Civic Costs:	1,870,885	Business Permit Base Value	350
Average/Employee:	47,139	Average/Councillor:	233,861		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,199,020	7,155,826	99.40	7,770,734	108.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,199,020	7,155,826	99.4	7,770,734	108.6
Local Revenues					
CILOR	880,000	0	0.0	370,194	0.0
Property Rates	1,825,408	1,118,733	61.3	1,830,000	163.6
Single Business Permit	2,640,000	2,215,583	83.9	2,400,000	108.3
Market Fees	2,564,000	2,172,858	84.7	2,900,000	133.5
Others	2,243,080	1,386,473	39.6	3,497,800	252.3
Sub-Total	10,152,488	6,893,647	67.9	10,997,994	159.5
TOTAL REVENUES	17,351,508	14,049,473	81.0	18,768,728	133.6
EXPENDITURES					
Civic	1,719,000	1,870,885	108.8	1,448,000	77.4
L A Personnel	5,910,461	4,195,367	71.0	9,191,667	219.1
L A Operations	1,915,400	1,591,530	83.1	1,412,700	88.8
L A Maintenance	433,200	112,097	25.9	136,800	122.0
TOTAL Recurrent Expenditures	9,978,061	7,769,879	77.9	12,189,167	156.9
RECURRENT SURPLUS/DEFICITS	7,373,447	6,279,594	85.2	6,579,561	104.8
CAPITAL EXPENDITURES	3,209,793	1,437,426	0.0	2,660,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	4,163,654	4,842,168.0	116.3	3,919,561	80.9
DEBT RESOLUTION REPAYMENTS	5,657,031	0	0.0	2,800,000	0.0
UNCOMMITED SURPLUS/DEFICITS	-1,493,377	4,842,168		1,119,561	23.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of tractor	720,000	50
405	Road Rehabilitations	678,930	47
	Waste Management	38,496	3
		0	0
	TOTAL	1,437,426	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
230	Street lights	4,000,000	36
350	Purchase of tractor	3,500,000	32
500	Rehabilitation training centre for the disabled	2,100,000	19
	All Other Projects	1,480,000	13
	TOTAL	11,080,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	37.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	67.9	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	44.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 756 Sirisia Town Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: BUNGOMA**

(Values in KShs)

Mayor: Chairman: Joseph V. Kunikina		Treasure (Ag) Treasurer: G. Maruti		Clerk: Clerk : George Maruti	
No. of Employees:	16	No. of Councillors:	8	Business Permit Schedule:	10
Total Yearly Salaries:	1,134,674	Total Civic Costs:	956,780	Business Permit Base Value	500
Average/Employee:	70,917	Average/Councillor:	119,598		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,333,970	2,319,966	99.40	3,462,010	149.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,333,970	2,319,966	99.4	3,462,010	149.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	396,645	301,720	76.1	145,015	48.1
Market Fees	558,000	72,160	12.9	164,720	228.3
Others	1,981,937	452,650	52.2	867,554	191.7
Sub-Total	2,936,582	826,530	28.1	1,177,289	142.4
TOTAL REVENUES	5,270,552	3,146,496	59.7	4,639,299	147.4
EXPENDITURES					
Civic	556,600	956,780	171.9	806,000	84.2
L A Personnel	1,198,976	1,134,674	94.6	1,273,947	112.3
L A Operations	577,500	352,437	61.0	875,900	248.5
L A Maintenance	595,650	21,157	3.6	220,500	1,042.2
TOTAL Recurrent Expenditures	2,928,726	2,465,048	84.2	3,176,347	128.9
RECURRENT SURPLUS/DEFICITS	2,341,826	681,449	29.1	1,462,952	214.7
CAPITAL EXPENDITURES	1,030,940	360,000	0.0	1,050,000	0.0
LOAN REPAYMENTS	0	42,420	0.0	0	0.0
NET SURPLUS/DEFICITS	1,310,886	279,028.6	21.3	412,952	148.0
DEBT RESOLUTION REPAYMENTS	1,303,030	218,905	16.8	373,000	170.4
UNCOMMITED SURPLUS/DEFICITS	7,856	60,124	765.3	39,952	66.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Rehabilitation of cattle dips	330,000	92
100	Administration support services	30,000	8
		0	0
		0	0
	TOTAL	360,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Maintenance of access roads	618,277	60
999	Rehabilitation of cattle dips - S. & N. Kulisiru sublocations	330,000	32
405	Support of primary schools	82,664	8
	All Other Projects	0	0
	TOTAL	1,030,940	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	36.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	38.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	28.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	84.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	34.9	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	16.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 761 Sotik Town Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: BOMET**

(Values in KShs)

Mayor: Chairman: Samwel Korir
No. of Employees: 43
Total Yearly Salaries: 3,264,130
Average/Employee: 75,910

Treasure Treasurer: Henry K. Ng'eno
No. of Councillors: 8
Total Civic Costs: 1,281,000
Average/Councillor: 160,125

Clerk: Clerk : Shadrack Koros
Business Permit Schedule: 12
Business Permit Base Value 700

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,680,337	2,680,337	100.00	3,540,802	132.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,680,337	2,680,337	100.0	3,540,802	132.1
Local Revenues					
CILOR	0	0	0.0	135,420	0.0
Property Rates	1,000,000	522,819	52.3	901,120	172.4
Single Business Permit	2,400,000	1,603,284	66.8	1,555,035	97.0
Market Fees	1,650,000	1,144,830	69.4	992,939	86.7
Others	6,103,000	3,158,873	108.7	2,905,714	92.0
Sub-Total	11,153,000	6,429,806	57.7	6,490,228	100.9
TOTAL REVENUES	13,833,337	9,110,143	65.9	10,031,030	110.1
EXPENDITURES					
Civic	12,800,000	1,281,000	10.0	1,326,000	103.5
L A Personnel	4,436,229	3,264,130	73.6	7,388,881	226.4
L A Operations	2,705,500	1,230,398	45.5	3,987,000	324.0
L A Maintenance	1,900,140	245,775	12.9	1,890,000	769.0
TOTAL Recurrent Expenditures	21,841,869	6,021,303	27.6	14,591,881	242.3
RECURRENT SURPLUS/DEFICITS	-8,008,532	3,088,840		-4,560,851	
CAPITAL EXPENDITURES	1,700,000	1,412,600	0.0	128,256	0.0
LOAN REPAYMENTS	25,000	0	0.0	78,830	0.0
NET SURPLUS/DEFICITS	-9,683,532	1,676,240.0		-4,767,937	
DEBT RESOLUTION REPAYMENTS	1,162,306	953,419	82.0	1,713,881	179.8
UNCOMMITED SURPLUS/DEFICITS	-10,845,838	722,821		-6,481,818	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Grading of Access roads	1,000,000	71
365	Rehabilitation of Tipper Lorry	300,000	21
505	Text Books & Equipments	62,600	4
		50,000	4
	TOTAL	1,412,600	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Purchase of reconditioned tractor	500,000	29
365	Rehabilitation of Tipper loory KWE 135	300,000	18
505	Textbooks & equipment	250,000	15
	All Other Projects	650,000	38
	TOTAL	1,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	73.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	62.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	21.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	57.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	27.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	83.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	82.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: NYANZA **District: SUBA**

(Values in KShs)

Mayor: Chairman: Shadrack O. Seke		Treasure Treasurer: John Okelo Mabus		Clerk: Clerk : Samson Jahera Debe	
No. of Employees:	69	No. of Councillors:	22	Business Permit Schedule:	9
Total Yearly Salaries:	6,852,527	Total Civic Costs:	2,590,090	Business Permit Base Value	400
Average/Employee:	99,312	Average/Councillor:	117,731		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,944,892	7,944,892	100.00	11,853,333	149.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,944,892	7,944,892	100.0	11,853,333	149.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,700,000	831,400	30.8	831,400	100.0
Market Fees	0	3,497,140	0.0	3,497,140	100.0
Others	14,055,000	3,211,506	89.1	3,605,266	112.3
Sub-Total	16,755,000	7,540,046	45.0	7,933,806	105.2
TOTAL REVENUES	24,699,892	15,484,938	62.7	19,787,139	127.8
EXPENDITURES					
Civic	3,394,140	2,590,090	76.3	2,514,900	97.1
L A Personnel	7,753,879	6,852,527	88.4	6,509,350	95.0
L A Operations	4,982,300	2,770,215	55.6	2,598,200	93.8
L A Maintenance	585,237	155,289	26.5	527,000	339.4
TOTAL Recurrent Expenditures	16,715,556	12,368,121	74.0	12,149,450	98.2
[redacted]					
CAPITAL EXPENDITURES	4,623,899	1,832,816	0.0	3,556,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
[redacted]					
DEBT RESOLUTION REPAYMENTS	3,320,993	1,542,828	46.5	2,441,851	158.3
[redacted]					

Implemented Projects 2002/2003			
Code	**Project Description**	**Amount (KShs)**	**%**
	Town hall & Offices	1,245,830	68
	Engine Boat	295,000	16
	Construction of secondary Schools	144,546	8
		147,440	8
	TOTAL	1,832,816	100

Planned Projects 2003/2004			
Code	**Project Description**	**Amount (KShs)**	**%**
500	Construction of secondary schools	1,647,059	36
900	Construction of dams/spring wells	941,176	21
200	Construction of office	533,621	12
	All Other Projects	1,411,764	31
	TOTAL	4,533,620	100

[redacted]

LATF Personnel Ratio:	52.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	45.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	74.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	39.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	46.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 771 Suneka Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: KISII**

(Values in KShs)

Mayor: Chairman: David Nyakoi | Treasure Treasurer: Lawrence Stephen | Clerk: Clerk : Francis McBain Mbeche

No. of Employees:	58	No. of Councillors:	8	Business Permit Schedule:	8
Total Yearly Salaries:	2,647,405	Total Civic Costs:	1,172,839	Business Permit Base Value	350
Average/Employee:	45,645	Average/Councillor:	146,605		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,579,490	4,579,490	100.00	5,874,108	128.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,579,490	4,579,490	100.0	5,874,108	128.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,200,000	947,595	43.1	467,000	49.3
Market Fees	3,850,000	3,215,830	83.5	940,000	29.2
Others	3,255,400	722,325	116.7	618,850	85.7
Sub-Total	9,305,400	4,885,750	52.5	2,025,850	41.5
TOTAL REVENUES	13,884,890	9,465,240	68.2	7,899,958	83.5
EXPENDITURES					
Civic	1,904,400	1,172,839	61.6	708,200	60.4
L A Personnel	4,649,340	2,647,405	56.9	7,641,666	288.6
L A Operations	1,722,000	1,289,442	74.9	1,385,000	107.4
L A Maintenance	912,000	141,000	15.5	235,000	166.7
TOTAL Recurrent Expenditures	9,187,740	5,250,686	57.1	9,969,866	189.9
RECURRENT SURPLUS/DEFICITS	4,697,150	4,214,554	89.7	-2,069,908	
CAPITAL EXPENDITURES	3,700,000	1,443,112	0.0	2,700,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	997,150	2,771,442.0	277.9	-4,769,908	
DEBT RESOLUTION REPAYMENTS	879,490	1,007,200	114.5	1,000,000	99.3
UNCOMMITED SURPLUS/DEFICITS	117,660	1,764,242	1,499.4	-5,769,908	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Grading & Murraming of roads	821,353	57
900	Water springs	621,759	43
		0	0
		0	0
	TOTAL	1,443,112	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Murraming of roads	1,700,000	46
230	Street lighting	1,000,000	27
900	Water project	1,000,000	27
	All Other Projects	0	0
	TOTAL	3,700,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	50.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	67.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	22.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	52.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	57.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	39.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	114.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 776 Tabaka Town Council

Province: NYANZA | **Summary Profile Fiscal Year 2002/2003** | **District: GUCHA**

(Values in KShs)

Mayor: Chairman: Isaac Oyaro
Treasure Treasurer: Isaiah N. Ouma
Clerk: Clerk : Aloyse N. Kegengo

No. of Employees:	33	No. of Councillors:	9	Business Permit Schedule:	10
Total Yearly Salaries:	2,261,219	Total Civic Costs:	1,295,737	Business Permit Base Value	500
Average/Employee:	68,522	Average/Councillor:	143,971		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	3,117,635	3,100,765	99.46	4,682,509	151.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	3,117,635	3,100,765	99.5	4,682,509	151.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	86,877	0.0
Single Business Permit	2,000,000	727,010	36.4	414,483	57.0
Market Fees	960,000	305,000	31.8	4,312	1.4
Others	1,997,000	693,653	9.3	7,466,513	1,076.4
Sub-Total	4,957,000	1,725,663	34.8	7,972,185	462.0
TOTAL REVENUES	8,074,635	4,826,428	59.8	12,654,694	262.2
EXPENDITURES					
Civic	2,020,000	1,295,737	64.1	1,177,000	90.8
L A Personnel	3,291,183	2,261,219	68.7	3,733,504	165.1
L A Operations	1,196,700	478,731	40.0	1,844,200	385.2
L A Maintenance	737,500	123,810	16.8	326,000	263.3
TOTAL Recurrent Expenditures	7,245,383	4,159,497	57.4	7,080,704	170.2
RECURRENT SURPLUS/DEFICITS	829,252	666,931	80.4	5,573,990	835.8
CAPITAL EXPENDITURES	880,000	880,000	0.0	1,400,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-50,748	-213,069.0	419.9	4,173,990	
DEBT RESOLUTION REPAYMENTS	700,000	2,600,000	371.4	3,129,549	120.4
UNCOMMITED SURPLUS/DEFICITS	-750,748	-2,813,069	374.7	1,044,441	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of tractor	500,000	57
405	roads	170,000	19
900	Spring Water protection	110,000	13
		100,000	11
	TOTAL	880,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
505	Purchase of materials for Nyango secondary sch.	30,000	14
800	Construction of Nyamekarate Bridge	30,000	14
800	Construct Gentoto bridge	30,000	14
	All Other Projects	120,000	57
	TOTAL	210,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	65.4	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	23.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	31.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	34.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	57.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	371.4	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 781 Taita / Taveta County Council

Province: COAST | **Summary Profile Fiscal Year 2002/2003** | **District: TAITA**

(Values in KShs)

Mayor: Chairman: D.M Righa
No. of Employees: 115
Total Yearly Salaries: 12,409,729
Average/Employee: 107,911

Treasure Treasurer: Javan Mwanagina I Clerk: (Ag) Clerk : N.M. Kalela
No. of Councillors: 28 Business Permit Schedule: 6
Total Civic Costs: 2,345,670 Business Permit Base Value 250
Average/Councillor: 83,774

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,025,950	11,025,950	100.00	15,981,131	144.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,025,950	11,025,950	100.0	15,981,131	144.9
Local Revenues					
CILOR	770,400	0	0.0	642,020	0.0
Property Rates	2,944,850	1,011,052	34.3	1,950,230	192.9
Single Business Permit	4,925,000	4,259,005	86.5	3,725,000	87.5
Market Fees	2,918,000	2,327,461	79.8	3,118,500	134.0
Others	11,618,353	6,427,846	35.9	17,897,005	278.4
Sub-Total	23,176,603	14,025,364	60.5	27,332,755	194.9
TOTAL REVENUES	34,202,553	25,051,314	73.2	43,313,886	172.9
EXPENDITURES					
Civic	3,063,820	2,345,670	76.6	3,609,680	153.9
L A Personnel	11,776,908	12,409,729	105.4	15,096,414	121.6
L A Operations	12,913,042	6,154,409	47.7	16,075,880	261.2
L A Maintenance	1,935,421	1,624,041	83.9	2,303,510	141.8
TOTAL Recurrent Expenditures	29,689,191	22,533,849	75.9	37,085,484	164.6
RECURRENT SURPLUS/DEFICITS	4,513,362	2,517,465	55.8	6,228,402	247.4
CAPITAL EXPENDITURES	3,538,630	1,219,144	0.0	2,623,929	0.0
LOAN REPAYMENTS	555,936	555,936	100.0	1,150,625	207.0
NET SURPLUS/DEFICITS	1,530,668	742,385.0	48.5	2,453,848	330.5
DEBT RESOLUTION REPAYMENTS	2,701,899	0	0.0	1,656,306	0.0
UNCOMMITED SURPLUS/DEFICITS	-1,171,231	742,385		797,542	107.4

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Renovation of Mwatate beer hall	303,660	25
	Street lighting - Maktau	203,876	17
	Street lighting-Mwatate & Wundanyi	136,112	11
		575,496	47
	TOTAL	1,219,144	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
925	Mwatate water supply improvements and treatment works - reha	1,037,785	29
200	Proposed mghange- nyika slaughter slab	800,000	23
210	Expansion of council lodgings	600,000	17
	All Other Projects	1,100,845	31
	TOTAL	3,538,630	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	43.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	26.7	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	10.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	60.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	75.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	34.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 786 Tana River County Council

Province: COAST — **Summary Profile Fiscal Year 2002/2003** — **District: TANA RIVER**

(Values in KShs)

Mayor: Chairman: Simba Arte		Treasure Treasurer: F.K Munga		Clerk: Clerk : Ibrahim Wario	
No. of Employees:	73	No. of Councillors:	57	Business Permit Schedule:	
Total Yearly Salaries:	9,393,512	Total Civic Costs:	4,539,833	Business Permit Base Value	0
Average/Employee:	128,678	Average/Councillor:	79,646		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,280,760	11,166,992	90.93	19,084,767	170.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,280,760	11,166,992	90.9	19,084,767	170.9
Local Revenues					
CILOR	6,000,000	7,150,000	119.2	5,670,782	79.3
Property Rates	3,480,000	21,000	0.6	1,000,000	4,761.9
Single Business Permit	1,438,000	1,670,762	116.2	1,227,000	73.4
Market Fees	3,330,000	3,378,665	101.5	5,785,328	171.2
Others	5,156,700	5,976,917	99.6	5,999,000	100.4
Sub-Total	19,404,700	18,197,344	93.8	19,682,110	108.2
TOTAL REVENUES	31,685,460	29,364,336	92.7	38,766,877	132.0
EXPENDITURES					
Civic	5,792,400	4,539,833	78.4	3,817,200	84.1
L A Personnel	3,683,259	9,393,512	255.0	7,167,423	76.3
L A Operations	5,684,000	3,619,866	63.7	6,734,000	186.0
L A Maintenance	1,550,000	1,393,605	89.9	1,472,400	105.7
TOTAL Recurrent Expenditures	16,709,659	18,946,816	113.4	19,191,023	101.3
RECURRENT SURPLUS/DEFICITS	14,975,801	10,417,520	69.6	19,575,854	187.9
CAPITAL EXPENDITURES	2,400,000	3,747,330	0.0	9,900,000	0.0
LOAN REPAYMENTS	0	69,836	0.0	69,836	100.0
NET SURPLUS/DEFICITS	12,575,801	6,600,354.5	52.5	9,606,018	145.5
DEBT RESOLUTION REPAYMENTS	9,880,760	4,906,054	49.7	9,184,767	187.2
UNCOMMITED SURPLUS/DEFICITS	2,695,041	1,694,301	62.9	421,251	24.9

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Office renovation	1,799,300	48
	Repair of schools	546,350	15
405	Road maintenance	520,000	14
		881,680	24
	TOTAL	3,747,330	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	drilling of bore hole	880,000	37
405	Roads rehabilitation	520,000	22
900	Construction of cattle crushes and dips	300,000	13
	All Other Projects	700,000	29
	TOTAL	2,400,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	16.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	24.0	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	93.8	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	113.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	156.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	49.7	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 791 Taveta Town Council

Province: COAST | **Summary Profile Fiscal Year 2002/2003** | **District: TAITA**

(Values in KShs)

Mayor: Chairman: P.N Koleta (Mrs)
No. of Employees: 77
Total Yearly Salaries: 8,604,441
Average/Employee: 111,746

Treasure (Ag) Treasurer: A.S. Njue
No. of Councillors: 8
Total Civic Costs: 1,280,680
Average/Councillor: 160,085

Clerk: Clerk : F.R.N. Jillo
Business Permit Schedule: 10
Business Permit Base Value 500

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	6,657,528	6,457,802	97.00	8,150,028	126.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	6,657,528	6,457,802	97.0	8,150,028	126.2
Local Revenues					
CILOR	1,696,730	1,400,000	82.5	1,696,730	121.2
Property Rates	902,690	257,725	28.6	669,585	259.8
Single Business Permit	2,320,000	3,341,920	144.0	2,877,300	86.1
Market Fees	3,437,500	3,476,191	101.1	4,835,514	139.1
Others	7,252,400	6,694,681	58.1	11,518,087	172.0
Sub-Total	15,609,320	15,170,517	97.2	21,597,216	142.4
TOTAL REVENUES	22,266,848	21,628,319	97.1	29,747,244	137.5
EXPENDITURES					
Civic	1,911,080	1,280,680	67.0	2,832,280	221.2
L A Personnel	8,488,439	8,604,441	101.4	11,436,078	132.9
L A Operations	3,367,980	2,757,272	81.9	4,295,488	155.8
L A Maintenance	533,540	1,875,015	351.4	3,333,992	177.8
TOTAL Recurrent Expenditures	14,301,039	14,517,408	101.5	21,897,838	150.8
RECURRENT SURPLUS/DEFICITS	7,965,809	7,110,911	89.3	7,849,406	110.4
CAPITAL EXPENDITURES	25,273	3,541,689	0.0	6,300,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,940,536	3,569,222.0	44.9	1,549,406	43.4
DEBT RESOLUTION REPAYMENTS	0	0	0.0	900,028	0.0
UNCOMMITED SURPLUS/DEFICITS	7,940,536	3,569,222	44.9	649,378	18.2

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		3,391,689	96
		147,000	4
		3,000	0
		0	0
	TOTAL	3,541,689	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
250	Construction of rental houses	3,000,000	49
999	Purchase of land	500,000	8
205	Construction of town hall	500,000	8
	All Other Projects	2,082,459	34
	TOTAL	6,082,459	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	72.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	8.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	97.2	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	101.5.	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	14,013.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 796 Teso County Council

Province: WESTERN | **Summary Profile Fiscal Year 2002/2003** | **District: TESO**

(Values in KShs)

Mayor: Chairman: Moses Emodo
No. of Employees: 37
Total Yearly Salaries: 5,002,650
Average/Employee: 135,207

Treasure (Ag) Treasurer: Bonventure O
No. of Councillors: 28
Total Civic Costs: 1,597,783
Average/Councillor: 57,064

Clerk: (Ag) Clerk : Bonventure Omusolo
Business Permit Schedule: 9
Business Permit Base Value 400

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	0	8,404,400	0.00	13,133,931	156.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	0	8,404,400	0.0	13,133,931	156.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	1,000,000	445,150	44.5	996,866	223.9
Market Fees	570,400	568,570	99.7	664,801	116.9
Others	2,433,160	1,086,068	92.6	1,172,788	108.0
Sub-Total	4,003,560	2,099,788	52.4	2,834,455	135.0
TOTAL REVENUES	4,003,560	10,504,188	262.4	15,968,386	152.0
EXPENDITURES					
Civic	1,969,400	1,597,783	81.1	1,654,000	103.5
L A Personnel	3,642,099	5,002,650	137.4	6,092,886	121.8
L A Operations	937,058	1,238,733	132.2	1,150,500	92.9
L A Maintenance	121,500	45,867	37.8	323,000	704.2
TOTAL Recurrent Expenditures	6,670,057	7,885,033	118.2	9,220,386	116.9
RECURRENT SURPLUS/DEFICITS	-2,666,497	2,619,155		6,748,000	257.6
CAPITAL EXPENDITURES	3,250,000	1,803,675	0.0	3,978,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-5,916,497	815,480.0		2,770,000	339.7
DEBT RESOLUTION REPAYMENTS	2,341,040	5,655,825	241.6	2,001,887	35.4
UNCOMMITED SURPLUS/DEFICITS	-8,257,537	-4,840,345	58.6	768,113	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Social hall and office block	749,876	42
	Purchase of motorcycles	580,371	32
	Plough & harrow	260,060	14
		213,368	12
	TOTAL	1,803,675	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
200	Construction of office/hall	1,800,000	55
355	Purchase of motor cycles	650,000	20
350	Purchase of plough	400,000	12
	All Other Projects	400,000	12
	TOTAL	3,250,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	56.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	48.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	20.3	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	52.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	118.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	55.5	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	241.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 801 Tharaka County Council

Province: EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: THARAKA**

(Values in KShs)

Mayor: Chairman: Jackson Njagi Muche | Treasure (Ag) Treasurer: Simon Bundi | Clerk: (Ag) Clerk : Samuel Mutugi Kibaara

No. of Employees: 40 | No. of Councillors: 25 | Business Permit Schedule: 9

Total Yearly Salaries: 2,670,402 | Total Civic Costs: 2,487,941 | Business Permit Base Value 400

Average/Employee: 66,760 | Average/Councillor: 99,518

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	0	7,441,538	0.00	9,421,188	126.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	0	7,441,538	0.0	9,421,188	126.6
Local Revenues					
CILOR	0	0	0.0	462,800	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	3,450,000	1,236,992	35.9	1,712,256	138.4
Market Fees	6,434,480	1,341,440	20.8	0	0.0
Others	3,891,940	2,539,415	42.5	5,974,246	235.3
Sub-Total	13,776,420	5,117,847	37.1	8,149,302	159.2
TOTAL REVENUES	13,776,420	12,559,385	91.2	17,570,490	139.9
EXPENDITURES					
Civic	3,930,300	2,487,941	63.3	2,738,200	110.1
L A Personnel	5,187,100	2,670,402	51.5	6,532,880	244.6
L A Operations	12,492,800	1,308,987	10.5	2,439,000	186.3
L A Maintenance	2,480,000	52,243	2.1	790,000	1,512.2
TOTAL Recurrent Expenditures	24,090,200	6,519,573	27.1	12,500,080	191.7
RECURRENT SURPLUS/DEFICITS	-10,313,780	6,039,812		5,070,410	83.9
CAPITAL EXPENDITURES	4,470,022	1,814,889	0.0	3,031,789	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	-14,783,802	4,224,923.0		2,038,621	48.3
DEBT RESOLUTION REPAYMENTS	2,980,015	0	0.0	1,000,000	0.0
UNCOMMITED SURPLUS/DEFICITS	-17,763,817	4,224,923		1,038,621	24.6

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Road maintenance	1,582,789	87
	Bursaries	151,000	8
	Office construction	81,100	4
		0	0
	TOTAL	1,814,889	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
205	Office construction	1,000,000	48
405	Road maintanance	700,000	34
245	health Rehabilitation	220,000	11
	All Other Projects	150,000	7
	TOTAL	2,070,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	31.9	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	0.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	38.2	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	37.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	27.1	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	40.6	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 806 Thika County Council

Province: CENTRAL | **Summary Profile Fiscal Year 2002/2003** | **District: THIKA**

(Values in KShs)

Mayor: Chairman: Julus Njuguna Ngugi | Treasure Treasurer: Samuel Mwangi Ga | Clerk: Clerk : Ephantus Nguyo Muriithi

No. of Employees:	261	No. of Councillors:	24	Business Permit Schedule:	10
Total Yearly Salaries:	26,628,054	Total Civic Costs:	4,245,493	Business Permit Base Value	500
Average/Employee:	102,023	Average/Councillor:	176,896		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	27,020,357	27,020,357	100.00	37,962,606	140.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	27,020,357	27,020,357	100.0	37,962,606	140.5
Local Revenues					
CILOR	526,000	1,096,744	208.5	526,000	48.0
Property Rates	200,000	517,802	258.9	600,000	115.9
Single Business Permit	23,000,000	18,019,013	78.3	19,200,000	106.6
Market Fees	3,800,000	3,221,363	84.8	-4,000,000	124.2
Others	15,732,000	14,536,363	78.4	18,551,260	127.6
Sub-Total	43,258,000	37,391,284	86.4	42,877,260	114.7
TOTAL REVENUES	70,278,357	64,411,641	91.7	80,839,866	125.5
EXPENDITURES					
Civic	7,298,000	4,245,493	58.2	11,657,000	274.6
L A Personnel	21,561,149	26,628,054	123.5	33,935,153	127.4
L A Operations	8,493,000	8,190,897	96.4	8,235,500	100.5
L A Maintenance	7,850,000	3,806,203	48.5	4,692,000	123.3
TOTAL Recurrent Expenditures	45,202,149	42,870,647	94.8	58,519,653	136.5
RECURRENT SURPLUS/DEFICITS	25,076,208	21,540,994	85.9	22,320,213	103.6
CAPITAL EXPENDITURES	14,354,565	11,827,709	0.0	12,295,079	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	10,721,643	9,713,285.2	90.6	10,025,134	103.2
DEBT RESOLUTION REPAYMENTS	10,395,585	1,329,384	12.8	4,336,856	326.2
UNCOMMITED SURPLUS/DEFICITS	326,058	8,383,901	2,571.3	5,688,278	67.8

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Juja farm primary school	2,261,504	19
	Muthara Pri. Sch	948,406	8
405	Thuita Access Road	675,000	6
		7,942,799	67
	TOTAL	11,827,709	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Purchase of lorry	7,450,000	51
905	Kaganga Water Project	430,000	3
999	Gathwariga bridge	430,000	3
	All Other Projects	6,206,000	43
	TOTAL	14,516,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	44.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.9	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	86.4	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	94.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	82.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	12.8	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 811 Thika Municipal Council

Province: CENTRAL — **Summary Profile Fiscal Year 2002/2003** — **District: THIKA**

(Values in KShs)

Mayor: Mayor: Mumbi Ngaru		Treasure Treasurer: P.M. Muro		Clerk: Clerk : B.M .Mugo	
No. of Employees:	688	No. of Councillors:	16	Business Permit Schedule:	12
Total Yearly Salaries:	87,119,594	Total Civic Costs:	2,998,988	Business Permit Base Value	700
Average/Employee:	126,627	Average/Councillor:	187,437		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,164,111	25,262,797	100.39	26,658,190	105.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	6,583,025	0.0
Sub-Total	25,164,111	25,262,797	100.4	33,241,215	131.6
Local Revenues					
CILOR	9,000,000	8,000,000	88.9	12,132,748	151.7
Property Rates	32,000,000	43,679,682	136.5	27,494,694	62.9
Single Business Permit	22,000,000	16,508,480	75.0	35,511,903	215.1
Market Fees	9,421,650	3,947,547	41.9	9,675,020	245.1
Others	148,911,200	121,632,802	109.1	111,509,470	91.7
Sub-Total	221,332,850	193,768,511	87.5	196,323,835	101.3
TOTAL REVENUES	246,496,961	219,031,308	88.9	229,565,050	104.8
EXPENDITURES					
Civic	5,419,671	2,998,988	55.3	5,515,792	183.9
L A Personnel	75,750,805	87,119,594	115.0	115,824,281	132.9
L A Operations	106,356,820	72,015,837	67.7	80,412,858	111.7
L A Maintenance	10,787,000	12,181,779	112.9	6,130,000	50.3
TOTAL Recurrent Expenditures	198,314,296	174,316,197	87.9	207,882,931	119.3
RECURRENT SURPLUS/DEFICITS	48,182,665	44,715,111	92.8	21,682,119	48.5
CAPITAL EXPENDITURES	28,500,000	29,662,533	0.0	18,535,089	0.0
LOAN REPAYMENTS	10,273,600	1,415,267	13.8	647,030	45.7
NET SURPLUS/DEFICITS	29,956,265	13,637,311.1	45.5	2,500,000	18.3
DEBT RESOLUTION REPAYMENTS	6,000,000	2,315,713	38.6	2,500,000	108.0
UNCOMMITED SURPLUS/DEFICITS	23,956,265	11,321,598	47.3	0	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
405	Haille Sellasie road rehabilitation	17,992,410	61
900	Additional of sewerage lines	6,146,139	21
405	Road murraming & maintenance	2,253,605	8
		3,270,379	11
	TOTAL	29,662,533	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
205	Rehabilitation of town hall	4,500,000	29
405	Rehabilitation of roads	3,200,000	21
999	Preparation of strategic & structural plans	1,800,000	12
	All Other Projects	5,937,000	38
	TOTAL	15,437,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	104.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	1.7	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	87.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	87.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	104.1	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	38.6	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY [redacted] **District: TRANS MARA**

(Values in KShs)

Mayor: Chairman: Chari Saiyua		Treasure Treasurer: Jacob Munge		Clerk: Clerk : John L. Naiguran	
No. of Employees:	374	No. of Councillors:	38	Business Permit Schedule:	7
Total Yearly Salaries:	26,372,637	Total Civic Costs:	8,398,668	Business Permit Base Value	300
Average/Employee:	70,515	Average/Councillor:	221,018		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,632,737	11,632,737	100.00	16,523,071	142.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,632,737	11,632,737	100.0	16,523,071	142.0
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	0	0.0	0	0.0
Single Business Permit	2,050,000	892,690	43.5	200,000	22.4
Market Fees	1,167,000	2,157,447	184.9	36,478,000	1,690.8
Others	41,041,800	35,287,130	658.8	5,356,427	15.2
Sub-Total	44,258,800	38,337,267	86.6	42,034,427	109.6
TOTAL REVENUES	55,891,537	49,970,004	89.4	58,557,498	117.2
EXPENDITURES					
Civic	10,142,000	8,398,668	82.8	5,957,000	70.9
L A Personnel	17,580,574	26,372,637	150.0	21,580,254	81.8
L A Operations	14,505,000	11,563,233	79.7	8,013,500	69.3
L A Maintenance	691,740	970,825	140.3	1,686,500	173.7
TOTAL Recurrent Expenditures	42,919,314	47,305,363	110.2	37,237,254	78.7
[redacted]	12,972,223	2,664,641	20.5	21,320,244	800.1
CAPITAL EXPENDITURES	11,300,000	4,450,000	0.0	8,954,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
[redacted]	1,672,223	-1,785,359.5		12,366,244	
DEBT RESOLUTION REPAYMENTS	2,121,647	0	0.0	3,000,000	0.0
[redacted]	-449,424	-1,785,359	397.3	9,366,244	

Implemented Projects 2002/2003			
Code	**Project Description**	**Amount (KShs)**	**%**
	Pyrethrum Development	500,000	11
	Development Tea Support	500,000	11
	Oloonkoilin Pri school	300,000	7
		3,150,000	71
	TOTAL	4,450,000	100

Planned Projects 2003/2004			
Code	**Project Description**	**Amount (KShs)**	**%**
		3,000,000	50
		500,000	8
		500,000	8
	All Other Projects	1,950,000	33
	TOTAL	5,950,000	100

[redacted] FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio.	51.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio	80.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio	17.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	86.6	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	110.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio.	39.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 821 Turkana County Council

Province: RIFT VALLEY | **Summary Profile Fiscal Year 2002/2003** | **District: TURKANA**

(Values in KShs)

Mayor: Chairman: W.A. Angela
No. of Employees: 32
Total Yearly Salaries: 2,966,374
Average/Employee: 92,699

Treasure Treasurer: L. Miinyani
No. of Councillors: 71
Total Civic Costs: 5,234,975
Average/Councillor: 73,732

Clerk: Clerk : H. Kimanga
Business Permit Schedule:
Business Permit Base Value 0

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	25,883,370	25,883,370	100.00	39,906,713	154.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	25,883,370	25,883,370	100.0	39,906,713	154.2
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,870,000	987,000	52.8	1,650,000	167.2
Single Business Permit	3,000,000	1,675,520	55.9	2,500,000	149.2
Market Fees	1,050,000	972,190	92.6	1,200,000	123.4
Others	11,145,000	2,527,215	20.3	12,467,773	493.3
Sub-Total	17,065,000	6,161,925	36.1	17,817,773	289.2
TOTAL REVENUES	42,948,370	32,045,295	74.6	57,724,486	180.1
EXPENDITURES					
Civic	7,966,040	5,234,975	65.7	11,246,120	214.8
L A Personnel	4,214,353	2,966,374	70.4	5,933,457	200.0
L A Operations	629,660	1,748,560	277.7	1,967,014	112.5
L A Maintenance	210,700	198,375	94.2	2,963,800	1,494.0
TOTAL Recurrent Expenditures	13,020,753	10,148,284	77.9	22,110,391	217.9
RECURRENT SURPLUS/DEFICITS	29,927,617	21,897,011	73.2	35,614,095	162.6
CAPITAL EXPENDITURES	14,220,303	0	0.0	26,350,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	15,707,314	21,897,011.0	139.4	9,264,095	42.3
DEBT RESOLUTION REPAYMENTS	1,600,000	14,554,061	909.6	6,184,699	42.5
UNCOMMITED SURPLUS/DEFICITS	14,107,314	7,342,950	52.1	3,079,396	41.9

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
		0	0
		0	0
		0	0
		0	0
	TOTAL	0	0

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
999	Rehabilitation of irrigation scheme	3,000,000	22
999	Rehabilitation of game reserve	2,250,000	17
245	Rehabilitation of Turkwell dispensary	1,000,000	7
	All Other Projects	7,300,000	54
	TOTAL	13,550,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	44.7	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	45.8	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	51.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	36.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.9	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	0.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	909.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 826 Ugunja Town Council

Province: NYANZA — **Summary Profile Fiscal Year: 2002/2003** — **District: SIAYA**

(Values in KShs)

Mayor: Chairman: George Okumu
No. of Employees: 29
Total Yearly Salaries: 1,977,657
Average/Employee: 68,195

Treasure (Ag) Treasurer: Alego Livings
No. of Councillors: 8
Total Civic Costs: 486,657
Average/Councillor: 60,832

Clerk: (Ag) Clerk : Chrispine O. Jamba
Business Permit Schedule: 9
Business Permit Base Value 400

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	2,014,968	4,374,968	217.12	4,641,596	106.1
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	2,014,968	4,374,968	217.1	4,641,596	106.1
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	29,000	0	0.0	875	0.0
Single Business Permit	1,600,000	917,911	57.4	1,207,731	131.6
Market Fees	60,000	0	0.0	0	0.0
Others	6,636,400	2,079,285	39.8	5,218,584	251.0
Sub-Total	8,325,400	2,997,196	36.0	6,427,190	214.4
TOTAL REVENUES	10,340,368	7,372,164	71.3	11,068,786	150.1
EXPENDITURES					
Civic	1,425,200	486,657	34.1	1,152,800	236.9
L A Personnel	2,569,960	1,977,657	77.0	3,531,728	178.6
L A Operations	1,601,000	2,497,329	156.0	1,991,967	79.8
L A Maintenance	891,000	5,000	0.6	1,066,000	21,320.0
TOTAL Recurrent Expenditures	6,487,160	4,966,643	76.6	7,742,495	155.9
RECURRENT SURPLUS/DEFICITS	3,853,208	2,405,521	62.4	3,326,291	138.3
CAPITAL EXPENDITURES	3,590,000	2,119,460	0.0	2,800,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	263,208	286,061.0	108.7	526,291	184.0
DEBT RESOLUTION REPAYMENTS	244,968	459,649	187.6	424,429	92.3
UNCOMMITED SURPLUS/DEFICITS	18,240	-173,588		101,862	

Implemented-Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Town Hall	1,050,905	50
	Trailor Balance	460,000	22
	Motor vehicle	436,200	21
		172,355	8
	TOTAL	2,119,460	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
360	Purchase of vehicle	1,800,000	50
	Construction of town hall	1,550,000	43
350	Waste disposal site/tractor	140,000	4
	All Other Projects	100,000	3
	TOTAL	3,590,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	39.6	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	677.4	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	36.0	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	76.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	59.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	187.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 831 Ukwala Town Council

Province: NYANZA | **Summary Profile Fiscal Year 2002/2003** | **District: SIAYA**

(Values in KShs)

Mayor: Chairman: Helida A. Otieno		Treasure (Ag) Treasurer: Chrispine Oti		Clerk: (Ag) Clerk : B.Omondi	
No. of Employees:	34	No. of Councillors:	10	Business Permit Schedule:	8
Total Yearly Salaries:	3,666,726	Total Civic Costs:	477,880	Business Permit Base Value	350
Average/Employee:	107,845	Average/Councillor:	47,788		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,284,133	4,284,133	100.00	5,554,178	129.6
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,284,133	4,284,133	100.0	5,554,178	129.6
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	0	11,700	0.0	0	0.0
Single Business Permit	1,262,200	720,205	57.1	920,000	127.7
Market Fees	1,280,000	850,889	66.5	800,000	94.0
Others	2,206,350	937,690	71.2	1,317,500	140.5
Sub-Total	4,748,550	2,520,484	53.1	3,037,500	120.5
TOTAL REVENUES	9,032,683	6,804,617	75.3	8,591,678	126.3
EXPENDITURES					
Civic	956,400	477,880	50.0	585,400	122.5
L A Personnel	2,364,397	3,666,726	155.1	3,629,663	99.0
L A Operations	1,926,826	674,935	35.0	686,762	101.8
L A Maintenance	402,000	230,948	57.4	1,395,280	604.2
TOTAL Recurrent Expenditures	5,649,623	5,050,489	89.4	6,297,105	124.7
RECURRENT SURPLUS/DEFICITS	3,383,060	1,754,128	51.9	2,294,573	130.8
CAPITAL EXPENDITURES	1,129,040	274,345	0.0	1,666,253	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,254,020	1,479,783.0	65.7	628,320	42.5
DEBT RESOLUTION REPAYMENTS	1,914,874	2,488,218	129.9	1,605,883	64.5
UNCOMMITED SURPLUS/DEFICITS	339,146	-1,008,435		-977,563	96.9

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Renovation of Tractor	159,149	58
	Renovation of Premises	46,896	17
	Road Rehabilitation	36,920	13
		31,380	11
	TOTAL	274,345	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
350	Purchase 4WD pick-up	800,000	60
255	Housing rehabilitation	200,000	15
365	Rehabilitation of vehicle	200,000	15
	All Other Projects	129,040	10
	TOTAL	1,329,040	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	22.0	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	9.5	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	53.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	89.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	24.3	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	129.9	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: WESTERN [redacted] **District: VIHIGA**

(Values in KShs)

Mayor: Chairman: Caleb Inganji		Treasure (Ag) Treasurer: H. Agufa		Clerk: (Ag) Clerk : Fanuel C. Ambani	
No. of Employees:	94	No. of Councillors:	25	Business Permit Schedule:	7
Total Yearly Salaries:	6,138,972	Total Civic Costs:	1,706,117	Business Permit Base Value	300
Average/Employee:	65,308	Average/Councillor:	68,245		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,699,180	21,350,036	103.14	27,582,145	129.2
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,699,180	21,350,036	103.1	27,582,145	129.2
Local Revenues					
CILOR	205,600	0	0.0	205,600	0.0
Property Rates	3,120,000	179,103	5.7	0	0.0
Single Business Permit	770,000	4,692,172	609.4	4,120,000	87.8
Market Fees	0	1,459,239	0.0	1,400,000	95.9
Others	14,603,560	1,249,087	23.7	5,276,750	422.4
Sub-Total	18,699,160	7,579,601	40.5	11,002,350	145.2
TOTAL REVENUES	39,398,340	28,929,637	73.4	38,584,495	133.4
EXPENDITURES					
Civic	4,803,143	1,706,117	35.5	3,346,000	196.1
L A Personnel	10,517,634	6,138,972	58.4	16,424,187	267.5
L A Operations	4,015,000	5,632,904	140.3	7,825,000	138.9
L A Maintenance	5,448,205	1,242,010	22.8	5,223,165	420.5
TOTAL Recurrent Expenditures	24,783,983	14,720,003	59.4	32,818,352	223.0
RECURRENT SURPLUS/DEFICITS	**14,614,357**	**14,209,633**	**97.2**	**5,766,143**	**40.6**
CAPITAL EXPENDITURES	6,000,000	6,861,906	0.0	9,005,590	0.0
LOAN REPAYMENTS	280,000	0	0.0	0	0.0
[illegible]SURPLUS/DEFICITS	**8,894,357**	**7,347,727.5**	**82.6**	**-3,239,447**	
DEBT RESOLUTION REPAYMENTS	6,570,000	6,570,000	100.0	14,903,470	226.8
UNCOMMITED SURPLUS/DEFICITS	**2,324,357**	**777,727**	**33.5**	**-18,142,917**	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of tipper	2,815,840	41
405	Roads rehabilitation	1,401,538	20
	Motor vehicle rehabilitation	1,355,893	20
		1,288,635	19
	TOTAL	6,861,906	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
405	Roads rehabilitation	2,300,000	38
365	Vehicle rehabilitation	1,500,000	25
265	Markets Rehabilitation	900,000	15
	All Other Projects	1,300,000	22
	TOTAL	6,000,000	100

[redacted] FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	11.6	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	40.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio	59.4	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio	114.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio.	100.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 841 Vihiga Municipal Council

Province: WESTERN — **Summary Profile Fiscal Year 2002/2003** — **District: VIHIGA**

(Values in KShs)

Mayor: Mayor:J. Kivihya		Treasure Treasurer: Mrs Elizabeth Nyor		Clerk: Clerk : Mr. Dick S. Omukaga	
No. of Employees:	121	No. of Councillors:	14	Business Permit Schedule:	10
Total Yearly Salaries:	9,670,612	Total Civic Costs:	1,688,535	Business Permit Base Value	500
Average/Employee:	79,922	Average/Councillor:	120,610		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	12,200,083	12,200,083	100.00	13,407,364	109.9
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	12,200,083	12,200,083	100.0	13,407,364	109.9
Local Revenues					
CILOR	190,000	760,000	400.0	190,000	25.0
Property Rates	3,150,252	346,983	11.0	537,000	154.8
Single Business Permit	3,253,500	2,574,700	79.1	4,254,000	165.2
Market Fees	3,906,000	2,599,770	66.6	3,565,700	137.2
Others	5,132,200	3,830,392	141.8	2,701,100	70.5
Sub-Total	15,631,952	10,111,845	64.7	11,247,800	111.2
TOTAL REVENUES	27,832,035	22,311,928	80.2	24,655,164	110.5
EXPENDITURES					
Civic	2,127,000	1,688,535	79.4	1,941,000	115.0
L A Personnel	8,866,052	9,670,612	109.1	13,726,140	141.9
L A Operations	6,134,200	2,436,754	39.7	8,362,237	343.2
L A Maintenance	1,025,500	181,666	17.7	2,678,281	1,474.3
TOTAL Recurrent Expenditures	18,152,752	13,977,567	77.0	26,707,658	191.1
RECURRENT SURPLUS/DEFICITS	9,679,283	8,334,361	86.1	-2,052,494	
CAPITAL EXPENDITURES	3,650,000	3,093,250	0.0	2,700,000	0.0
LOAN REPAYMENTS	1,000,000	0	0.0	1,000,000	0.0
NET SURPLUS/DEFICITS	7,029,283	5,241,111.0	74.6	-5,752,494	
DEBT RESOLUTION REPAYMENTS	4,935,000	1,782,848	36.1	4,695,846	263.4
UNCOMMITED SURPLUS/DEFICITS	2,094,283	3,458,263	165.1	-10,448,340	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Purchase of vehicle additional	300,000	10
405	Kiritu/Givundimburi road	250,000	8
405	Chavakali/Kapsabet road	250,000	8
		2,293,250	74
	TOTAL	3,093,250	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
205	Repair of council buildings	500,000	12
360	Purchase of vehicle (additional amount)	300,000	7
300	Purchase of computer & accessories	300,000	7
	All Other Projects	2,972,666	73
	TOTAL	4,072,666	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	48.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	24.9	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	64.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	77.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	84.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	36.1	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 846 Vol Municipal Council

Province: COAST **Summary Profile Fiscal Year 2002/2003** **District: TAITA**

(Values in KShs)

Mayor: Mayor: G. Mwachanje		Treasure Treasurer: S. Mnyamanyi		Clerk: (Ag) Clerk : E. Mwaburi	
No. of Employees:	112	No. of Councillors:	10	Business Permit Schedule:	11
Total Yearly Salaries:	10,747,738	Total Civic Costs:	1,497,200	Business Permit Base Value	600
Average/Employee:	95,962	Average/Councillor:	149,720		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	7,515,952	7,515,952	100.00	7,743,527	103.0
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	7,515,952	7,515,952	100.0	7,743,527	103.0
Local Revenues					
CILOR	2,900,000	3,700,000	127.6	3,677,955	99.4
Property Rates	476,000	5,851,432	1,229.3	3,718,315	63.5
Single Business Permit	340,000	3,759,540	1,105.7	4,619,285	122.9
Market Fees	1,990,000	1,296,987	65.2	2,021,328	155.8
Others	7,624,000	6,995,424	1,997.9	350,138	5.0
Sub-Total	13,330,000	21,603,383	162.1	14,387,021	66.6
TOTAL REVENUES	20,845,952	29,119,335	139.7	22,130,548	76.0
EXPENDITURES					
Civic	1,497,200	1,497,200	100.0	3,731,400	249.2
L A Personnel	9,578,020	10,747,738	112.2	12,590,237	117.1
L A Operations	3,443,000	4,376,327	127.1	1,716,500	39.2
L A Maintenance	1,837,300	2,452,152	133.5	1,673,470	68.2
TOTAL Recurrent Expenditures	16,355,520	19,073,417	116.6	19,711,607	103.3
RECURRENT SURPLUS/DEFICITS	4,490,432	10,045,918	223.7	2,418,941	24.1
CAPITAL EXPENDITURES	3,090,000	925,885	0.0	1,715,316	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	1,400,432	9,120,032.6	651.2	703,625	7.7
DEBT RESOLUTION REPAYMENTS	1,400,000	301,420	21.5	1,000,000	331.8
UNCOMMITED SURPLUS/DEFICITS	432	8,818,613	2,041,345.5	-296,375	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Renovation of nursery school	425,320	46
	Survey fees	395,000	43
	Dispensary	66,451	7
		39,114	4
	TOTAL	925,885	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
900	Extension and provision of water services	940,000	30
505	Rehabilitation of education institutions	510,000	17
405	Upgrading and rehabilitation of roads	450,000	15
	All Other Projects	1,190,000	39
	TOTAL	3,090,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	57.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	34.3	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	7.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	162.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	116.6	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	30.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	21.5	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 851 Wajir County Council

Province: NORTH EASTERN | **Summary Profile Fiscal Year 2002/2003** | **District: WAJIR**

(Values in KShs)

Mayor: Chairman: Abdullahi Amin | Treasure Treasurer: Ahmed M. Buley | Clerk: Clerk : Abdirizak S. Abdullahi

No. of Employees:	99	No. of Councillors:	2	Business Permit Schedule:	10
Total Yearly Salaries:	9,493,364	Total Civic Costs:	10,200,400	Business Permit Base Value	500
Average/Employee:	95,893	Average/Councillor:	5,100,200		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	20,410,514	20,000,413	97.99	33,652,079	168.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	20,410,514	20,000,413	98.0	33,652,079	168.3
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	200,000	0	0.0	0	0.0
Single Business Permit	0	11,258,260	0.0	2,300,000	20.4
Market Fees	0	3,003,136	0.0	590,190	19.7
Others	23,810,420	3,766,118	23.9	15,726,800	417.6
Sub-Total	24,010,420	18,027,514	75.1	18,616,990	103.3
TOTAL REVENUES	44,420,934	38,027,927	85.6	52,269,069	137.4
EXPENDITURES					
Civic	10,150,000	10,200,400	100.5	5,303,200	52.0
L A Personnel	10,883,568	9,493,364	87.2	13,674,410	144.0
L A Operations	1,241,500	1,234,200	99.4	2,987,500	242.1
L A Maintenance	360,000	858,200	238.4	730,000	85.1
TOTAL Recurrent Expenditures	22,635,068	21,786,164	96.2	22,695,110	104.2
RECURRENT SURPLUS/DEFICITS	21,785,866	16,241,763	74.6	29,573,959	182.1
CAPITAL EXPENDITURES	6,150,000	1,270,000	0.0	7,561,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	15,635,866	14,971,763.0	95.8	22,012,959	147.0
DEBT RESOLUTION REPAYMENTS	12,937,360	0	0.0	13,460,832	0.0
UNCOMMITTED SURPLUS/DEFICITS	2,698,506	14,971,763	554.8	8,552,127	57.1

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Gudoma	110,000	9
	Bute Slaughter House	100,000	8
	Wajir- Bor 2 pit latrines	90,000	7
		970,000	76
	TOTAL	1,270,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
500	Teacher houses	120,000	3
500	Teachers houses Wajir Bor/dam fencing	120,000	3
900	2 septic tank	100,000	2
	All Other Projects	4,450,000	93
	TOTAL	4,790,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	73.1	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	25.1	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	46.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	75.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	96.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	20.7	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Province: RIFT VALLEY **District: UASIN GISHU**

(Values in KShs)

Mayor: Chairman: Paul Kiptigin
No. of Employees: 66
Total Yearly Salaries: 12,128,196
Average/Employee: 183,761

Treasure Treasurer: Marietta Cheptoo K Clerk: Clerk : Eric Kiplorir Baliat
No. of Councillors: 49 Business Permit Schedule: 6
Total Civic Costs: 6,121,499 Business Permit Base Value 250
Average/Councillor: 124,929

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	24,846,532	24,846,532	100.00	36,110,259	145.3
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	24,846,532	24,846,532	100.0	36,110,259	145.3
Local Revenues					
CILOR	2,202,738	2,200,000	99.9	2,202,000	100.1
Property Rates	4,594,680	5,586,399	121.6	4,000,000	71.6
Single Business Permit	7,012,600	4,744,710	67.7	4,710,000	99.3
Market Fees	1,500,000	2,109,426	140.6	1,285,000	60.9
Others	17,230,000	36,802,949	212.2	17,346,000	47.1
Sub-Total	32,540,018	51,443,484	158.1	29,543,000	57.4
TOTAL REVENUES	57,386,550	76,290,016	132.9	65,653,259	86.1
EXPENDITURES					
Civic	9,051,300	6,121,499	67.6	8,009,540	130.8
L A Personnel	9,409,012	12,128,196	128.9	11,546,056	95.2
L A Operations	13,235,150	11,507,380	86.9	13,799,320	119.9
L A Maintenance	4,039,700	6,632,324	164.2	3,942,500	59.4
TOTAL Recurrent Expenditures	35,735,162	36,389,398	101.8	37,297,416	102.5
RECURRENT SURPLUS/DEFICITS	21,651,388	39,900,618	184.3	28,355,843	71.1
CAPITAL EXPENDITURES	17,765,000	15,712,269	0.0	26,246,864	0.0
LOAN REPAYMENTS	70,000	0	0.0	0	0.0
[illegible] SURPLUS/DEFICITS	3,956,388	24,188,349	611.4	2,108,979	8.7
DEBT RESOLUTION REPAYMENTS	532,863	0	0.0	0	0.0
UNCOMMITTED SURPLUS/DEFICITS	3,423,525	24,188,349	706.5	2,108,979	8.7

Implemented Projects 2002/2003			
Code	**Project Description**	**Amount (KShs)**	**%**
	Locational projects	5,767,301	37
	Vehicle purchase	4,320,000	27
	Fuel Pump	1,539,827	10
		4,085,141	26
	TOTAL	15,712,269	100

Planned Projects 2003/2004			
Code	**Project Description**	**Amount (KShs)**	**%**
350	Vehicle LASDAP project supervision	2,700,000	15
365	Rehabilitation of plant and equipment	1,300,000	7
260	Completion of Chemalal A yard (office and stalls)	1,100,000	6
	All Other Projects	13,452,500	73
	TOTAL	18,552,500	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	34.5	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio.	59.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	16.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	158.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio.	101.8	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	88.4	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 861 Webuye Municipal Council

Province: WESTERN **Summary Profile Fiscal Year 2002/2003** **District: BUNGOMA**

(Values in KShs)

Mayor: Mayor: Rhodah Nanjala Barasa | Treasure Treasurer: Williamson Usolo W | Clerk: Clerk : Eric W. Simiyu

No. of Employees:	166	No. of Councillors:	10	Business Permit Schedule:	10
Total Yearly Salaries:	17,224,602	Total Civic Costs:	1,572,266	Business Permit Base Value	500
Average/Employee:	103,763	Average/Councillor:	157,227		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	11,428,516	11,428,516	100.00	9,652,966	84.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	11,428,516	11,428,516	100.0	9,652,966	84.5
Local Revenues					
CILOR	2,297,963	1,697,963	73.9	2,297,983	135.3
Property Rates	4,559,103	7,398,416	162.3	4,212,063	56.9
Single Business Permit	3,312,500	3,654,130	110.3	3,352,040	91.7
Market Fees	3,355,200	1,584,665	47.2	2,722,000	171.8
Others	12,716,118	8,005,700	88.4	9,058,398	113.1
Sub-Total	26,240,884	22,340,874	85.1	21,642,484	96.9
TOTAL REVENUES	37,669,400	33,769,390	89.6	31,295,450	92.7
EXPENDITURES					
Civic	1,684,800	1,572,266	93.3	2,226,000	141.6
L A Personnel	22,214,960	17,224,602	77.5	16,381,598	95.1
L A Operations	1,743,160	6,170,824	354.0	4,305,750	69.8
L A Maintenance	355,200	777,924	219.0	1,688,750	217.1
TOTAL Recurrent Expenditures	25,998,120	25,745,616	99.0	24,602,098	95.6
RECURRENT SURPLUS/DEFICITS	11,671,280	8,023,774	68.7	6,693,352	83.4
CAPITAL EXPENDITURES	4,140,000	2,225,790	0.0	3,750,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	7,531,280	5,797,983.5	77.0	2,943,352	50.8
DEBT RESOLUTION REPAYMENTS	5,127,722	4,698,516	91.6	2,619,116	55.7
UNCOMMITED SURPLUS/DEFICITS	2,403,558	1,099,468	45.7	324,236	29.5

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Peugeot saloon	1,540,000	69
	Market Renovation	264,850	12
	Cattle dip	151,020	7
		269,920	12
	TOTAL	2,225,790	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
	Construction of boys secondary school (Webuye central ward)	200,000	14
	Construction of health centre (Webuye South ward)	200,000	14
	Construction of nursery schools (Nabuyole,Lwandeti North & Sou	150,000	11
	All Other Projects	830,000	60
	TOTAL	1,380,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	79.3	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	30.2	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	6.1	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	85.1	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	99.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	53.8	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	91.6	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 866 Wote Town Council

Province: EASTERN — **Summary Profile Fiscal Year 2002/2003** — **District: MAKUENI**

(Values in KShs)

Mayor: Chairman: Phyllis K. Ndwa
No. of Employees: 73
Total Yearly Salaries: 6,265,690
Average/Employee: 85,831

Treasure (Ag) Treasurer: Ambrose M. M
No. of Councillors: 8
Total Civic Costs: 1,254,036
Average/Councillor: 156,755

Clerk: Clerk : Robert D. Nzembei
Business Permit Schedule: 9
Business Permit Base Value 400

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	5,227,586	5,227,586	100.00	7,147,677	136.7
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	5,227,586	5,227,586	100.0	7,147,677	136.7
Local Revenues					
CILOR	0	0	0.0	0	0.0
Property Rates	1,124,650	0	0.0	1,124,650	0.0
Single Business Permit	6,026,460	3,474,209	57.6	4,029,285	116.0
Market Fees	2,340,000	1,055,970	45.1	864,000	81.8
Others	7,622,138	3,298,833	25.4	13,007,020	394.3
Sub-Total	17,113,248	7,829,012	45.7	19,024,955	243.0
TOTAL REVENUES	22,340,834	13,056,598	58.4	26,172,632	200.5
EXPENDITURES					
Civic	1,339,500	1,254,036	93.6	1,892,000	150.9
L A Personnel	7,421,293	6,265,690	84.4	9,009,535	143.8
L A Operations	3,292,500	1,651,194	50.2	3,243,916	196.5
L A Maintenance	924,500	972,383	105.2	819,000	84.2
TOTAL Recurrent Expenditures	12,977,793	10,143,303	78.2	14,964,451	147.5
RECURRENT SURPLUS/DEFICITS	9,363,041	2,913,295	31.1	11,208,181	384.7
CAPITAL EXPENDITURES	3,486,274	3,486,274	0.0	1,933,834	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	5,876,767	-572,979.0		9,274,347	
DEBT RESOLUTION REPAYMENTS	1,741,312	0	0.0	2,200,803	0.0
UNCOMMITED SURPLUS/DEFICITS	4,135,455	-572,979		7,073,544	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Construct health centre (Kako)	500,000	14
	Mumbuni health construction (Mumbuni/Nziu)	500,000	14
900	Rehabilitate water point (Wote)	500,000	14
		1,986,274	57
	TOTAL	3,486,274	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
905	Rehabilitation water point (Kilala)	500,000	14
405	Roads rehabilitation (Kikumini)	500,000	14
405	Roads rehabilitation (bridge) Muvau	500,000	14
	All Other Projects	1,986,274	57
	TOTAL	3,486,274	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	53.2	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	55.6	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	12.4	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	45.7	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	78.2	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	100.0	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

L A CODE: 871 Yala Town Council

Province: NYANZA — **Summary Profile Fiscal Year 2002/2003** — **District: SIAYA**

(Values in KShs)

Mayor: Chairman: Joseph O. Kawuor — Treasure (Ag) Treasurer: Ayub O. Oyar — Clerk: (Ag) Clerk : Bethwel O. Achieng

No. of Employees:	51	No. of Councillors:	9	Business Permit Schedule:	7
Total Yearly Salaries:	2,926,784	Total Civic Costs:	1,130,251	Business Permit Base Value	300
Average/Employee:	57,388	Average/Councillor:	125,583		

	FY 2002/2003			FY 2003/2004	
	Estimates	Reported Actuals	Efficiency (%)	Estimates	% Est to Actuals
REVENUES					
Central Government Transfers					
Local Authority Transfer Fund (LATF)	4,691,685	4,691,685	100.00	4,058,964	86.5
Road Maintenance Levy Fund (RMLF)	0	0	0.0	0	0.0
Sub-Total	4,691,685	4,691,685	100.0	4,058,964	86.5
Local Revenues					
CILOR	43,726	0	0.0	87,452	0.0
Property Rates	852,000	84,687	9.9	455,674	538.1
Single Business Permit	1,541,600	432,589	28.1	618,861	143.1
Market Fees	1,816,000	834,910	46.0	1,270,470	152.2
Others	6,023,488	1,165,998	134.9	864,272	74.1
Sub-Total	10,276,814	2,518,183	24.5	3,296,729	130.9
TOTAL REVENUES	14,968,499	7,209,868	48.2	7,355,693	102.0
EXPENDITURES					
Civic	1,843,000	1,130,251	61.3	1,267,400	112.1
L A Personnel	4,399,760	2,926,784	66.5	6,160,979	210.5
L A Operations	2,146,000	1,426,690	66.5	2,170,000	152.1
L A Maintenance	1,968,000	524,066	26.6	2,185,000	416.9
TOTAL Recurrent Expenditures	10,356,760	6,007,791	58.0	11,783,379	196.1
RECURRENT SURPLUS/DEFICITS	4,611,739	1,202,077	26.1	-4,427,686	
CAPITAL EXPENDITURES	2,395,000	700,000	0.0	2,400,000	0.0
LOAN REPAYMENTS	0	0	0.0	0	0.0
NET SURPLUS/DEFICITS	2,216,739	502,077.2	22.6	-6,827,686	
DEBT RESOLUTION REPAYMENTS	1,776,674	0	0.0	1,620,000	0.0
UNCOMMITED SURPLUS/DEFICITS	440,065	502,077	114.1	-8,447,686	

Implemented Projects 2002/2003

Code	Project Description	Amount (KShs)	%
	Modern market	700,000	100
		0	0
		0	0
		0	0
	TOTAL	700,000	100

Planned Projects 2003/2004

Code	Project Description	Amount (KShs)	%
800	Tractor	1,195,000	25
230	Rural electrification	480,000	10
930	Equiping school library	480,000	10
	All Other Projects	2,700,000	56
	TOTAL	4,855,000	100

FINANCIAL PERFORMANCE INDICATORS (PERCENTAGE)

LATF Personnel Ratio:	49.0	Total Planned Personnel Expenditures compared to Total Expenditures
LATF Capital Ratio:	42.5	Total Planned Capital Projects compared to LATF Service Delivery Amount
Civic Ratio:	18.8	Total Actual Civic Expenditures compared to Total Recurrent Expenditures
Local Revenue Performance Ratio:	24.5	Total LocalRevenues compared to Planned Local Revenues
Recurrent Expenditure Performance Ratio:	58.0	Total Actual Local Recurrent Expenditures compared to Planned Recurrent Expenditures
Capital Expenditure Performance Ratio:	29.2	Total Actual Capital Expenditures compared to Planned Capital Expenditures
Debt Resolution Performance Ratio:	0.0	Total Actual Resolution Payments compared to Planned Resolution Payments

Annex 4: Implemented Capital Projects By Local Authorities (FY 2002-2003)

This Annex lists capital projects which LA(s) reported as having been completed during FY 2002-2003, as listed in Form 3C entitled "Funding for Capital Payments FY2002/2003." These projects are those that were reported as implemented through the council budget during FY 2002/2003. These projects were funded through LATF, RMLF, rates, single business permit, cess and other local revenues. The information reflects that which was reported by the LA and have not been confirmed in the field nor audited.

The projects are arranged by local authority, listing the project title, project type and the amount spent.

The project types are coded as follows:

100: Administration-related projects
200: Council Premises and Constructions
230: Electricity projects
240: Health projects
250: Housing projects
260: Markets
300: Equipment
350: Vehicles
400: Roads
500: Education
600: Sanitation and Solid Waste
605: Slaughter Slabs
700: Sports and Cultural Projects
800: Bus Parks and Transport
900: Water and Sewerage
999: Other Projects

LA Code	006
LA Name	Ahero Town Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall/Offices	200	1,393,038
2	Storm Water	400	6,110
3	Roads	400	102,030
	LA Sub - Total		1,501,178

LA Code	016
LA Name	Baringo County Council

No	Project Title	Proj. Type	TOTAL
1	Kisonei dispensary	240	28,850
2	Lomoiwe Dispensary	240	172,375
3	Loitip Dispensary	240	140,540
4	Eldume Dispensary	240	105,685
5	Sumeiyon Dispensary	240	80,500
6	Cheplambus Dispensary	240	69,660
7	Morop Dispensary	240	28,700
8	Kasaka dispensary	240	22,798
9	Loboi Maternity wing	240	18,652
10	Sereton Dispensary	240	9,506
11	Ochii Dispensary	240	7,000
12	Ingarua Dispensary	240	6,900
13	Sandai Dispensary	240	75,600
14	Nginyang Stock Sale yard	260	112,975
15	Kipsaraman Market	260	67,161
16	Oinobmoi Stock Sale yard	260	201,473
17	Chebinyiny Stock Sale yard	260	76,850
18	Arabal Stock Sale yard	260	11,870
19	Mochongoi Market	260	2,800
20	Barwesa Market	260	3,080
21	Tangulbei Stock sale yard	260	20,915
22	Office generator	300	46,760
23	Computer printer	300	283,850
24	Totota land cruiser(KAM T)	350	561,921
25	Motor Cycle	350	76,370
26	Kilingot Ossen Road	400	22,770
27	Kapkelelwa Kame Sand Road	400	15,595
28	Amaya Nachurur road	400	2,000
29	Mukutani Ngelecha Road	400	3,747
30	Mokongwo Pre School	500	174,467
31	Kapkawa sec School	500	177,885
32	Kapchomuso Secondary school	500	199,165
33	Poi Secondary school	500	239,295
34	Sangaru Secondary Schoo!	500	124,170
35	Toboroi Primary School	500	43,200
36	Loiwat Pry school	500	18,000
37	Bartabwa Primary School	500	30,000
38	Baringo District sports	700	15,472
39	Chepngeeringbei Water project	900	29,245
40	Lelmen Water project	900	179,860
41	Kipsaraman Museum	999	22,420
42	Kaiso Cattle dip	999	59,287
43	Sirwet Cattle dip	999	94,085
44	Kampi ya samaki Reptile park	999	2,719,624
45	Kaptuya Cattle Dip	999	600
46	Bursery Fund	999	172,850
47	Issas Cattle dip	999	15,500
	LA Sub - Total		6,592,028

LA Code	021
LA Name	Bomet County Council

No	Project Title	Proj. Type	TOTAL
1	Dispensary Equipments	240	190,000
2	Health Building materials	240	2,260,000
3	Road Activities	400	170,000
4	School Text Books	500	284,500
5	Science Lab. Equipments	500	517,000
6	School Building Materials	500	1,877,500
7	Water & Sanitation Activities	900	722,500
8	Purchase of water tank	900	90,000
9	Church Building materials	999	285,000
10	Machine Insurance Cover	999	261,377
11	Cattle Dip Chemicals	999	119,000
12	Purchase of plot	999	30,000
13	Coffee seeds	999	15,000
14	Seat Making materials	999	25,000
	LA Sub - Total		6,846,877

LA Code	026
LA Name	Bomet Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Dispensary Construction Cheboin wa	240	122,154
2	Dispensary Construction Itembe war	240	122,154
3	Dispensary Expansion Merigi Ward	240	122,154
4	Dispensary Expansion-Merigi Ward	240	122,154
5	Dispensary ConstructionSingorwet	240	122,154
6	Dispensary upgrading	240	122,154
7	Purchase of Exhauster town hall	350	250,000
8	Dispensary Construction Kapsimotw	400	122,154
9	Extension of Secondary Kapsimbi w	500	122,154
10	Primary Upgrading Chepngaina War	500	122,154
11	Protection of Water springs Kyogong	900	122,154
12	Pipe Water Supply Kapkessossio war	900	122,154
13	Water Rehabilitation Longisa ward	900	122,154
	LA Sub - Total		1,715,848

LA Code	031
LA Name	Bondo County Council

No	Project Title	Proj. Type	TOTAL
1	Health clinic at Kambajo	240	170,000
2	Construction of clinic at Mawera	240	170,000
3	Establishment of maternity at Mageta	240	150,000
4	Maternity wing at Kapiyo H. Centre	240	170,000
5	Construction of fish Banda at Nyeny	260	100,000
6	Rehabilitation of Koiro-Ludhi road	400	170,000
7	Rehabilitation of Ramogi -Jusa road	400	170,000
8	Rehabilitation of Kandaria Pap Otere	400	210,000
9	Construction of Kochieng & Wang'ar	400	300,000
10	Rehabilitation of Ramogi-Bar Kanya	400	170,000
11	Rehab. Of Achuondho- Kamungu ro	400	170,000
12	Rehabilitation Makasembo-Kamariga	400	170,000
13	Rehabilitation Ragng'ni- Kogonga ro	400	170,000
14	Rehabilitation of Muturi-Kopiata roa	400	170,000
15	Rehabilitation Kopolo-Wagusu road	400	170,000
16	Rehabilitation main road Kadiala	400	170,000
	LA Sub - Total		2,800,000

LA Code	036
LA Name	Bondo Town Council

No	Project Title	Proj. Type	TOTAL
1	LASDAP	100	251,270
2	Office Improvement	200	5,500
3	Market improvement	260	88,500
4	Furniture	300	27,700
5	Roads Maintenance	400	175,247
6	Bus Park Improvement	800	36,400
7	Water improvement	900	22,800
	LA Sub - Total		607,417

LA Code	041
LA Name	Bungoma County Council

No	Project Title	Proj. Type	TOTAL
1	Health Projects	240	3,200,000
2	Road Projects	400	4,242,974
3	Water Projects	900	4,500,000
	LA Sub - Total		11,942,974

LA Code	046
LA Name	Bungoma Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Painting of town hall	200	520,850
2	Way leave compensation	240	1,283,194
3	Computerisation of G/ledger	300	247,875
4	Computerisation of LIS	300	253,604
5	Purchase of tractor	350	2,455,000
6	Renovation of stadium	700	503,157
7	Tapping of spring	900	41,185
8	Public latrines	900	67,920
9	Opening of drains	900	96,400
10	School bursaries	999	500,000
	LA Sub - Total		5,969,185

LA Code	051
LA Name	Busia

No	Project Title	Proj. Type	TOTAL
1	install Electricity to koitalel (kaptebe	230	80,000
2	Rehabilitate Kanyaro Dispensary	240	50,000
3	Construct Kapkesembe H Centre Ki	240	30,000
4	Rehabilitate Dispensary(Kapletundo)	240	160,000
5	Rehabilitate Chekhaba Health Centre	240	150,000
6	Start ngoina Dispensary	240	118,000
7	Expansion of Kipsonoi H Centre	240	100,000
8	Expansion oF chemosot H Centre	240	100,000
9	Health centre rehabilitation(kimolwet	240	60,000
10	Construct Dispensary at kaptien	240	60,000
11	Rehabilitate Kapsien Dispensary	240	50,000
12	Rehabilitate Kaptemwa Dispensary	240	22,500
13	Expansion of Mabasi Dispensary	240	20,000
14	Rehabilitate Satiet Health centre	240	30,000
15	Rehabilitate health centre(Cheptala)	240	20,000
16	Rehabilitate health centre(saosa)	240	50,000
17	Rehabilitate Kimolwet heath centre	240	30,000
18	stocking Siomo Health health centre	240	35,000
19	Buy drugs for Tb Health Care Tulwet	240	40,000
20	Dispensary rehabilitation (kimulot)	240	50,000
21	Generator buying For Siomo youth p	300	90,000
22	Construct Chepkodoun Bridge	400	150,000
23	Construct Nukiat Bridge	400	120,000
24	opening of feeder roads(kisiara)	400	50,000
25	New feeder Roads opening(Boito)	400	50,000
26	Open Feeder roads(3)at Embomos	400	100,000
27	Cheibei bridge construction	400	140,000
28	open feeder roads(cheptala)	400	50,000
29	rehabilitate Tuiyobei Bridge	400	50,000
30	Construct Bridge Murasi (Boito)	400	50,000
31	Construct Koroma Bridge	400	50,000
32	Construct Koroma foot Bridge	400	50,000
33	Construct murum Bridge (kimulat)	400	50,000
34	Culverts for construction of 2 Bridge	400	50,000
35	Foot bridge construction Constructio	400	50,000
36	Building Chepkon Nursery Schools	500	200,000
37	Materials For Simoti sec School	500	80,000

38	books For all Schools in the area (Ch	500	150,000
39	Construct class rooms For 4 Pri scho	500	120,000
40	Expansion of C room For Cheboror	500	100,000
41	Buy Chairs & paint Kiwawit pri scho	500	100,000
42	Build c room for Saseta small home	500	100,000
43	Construct Kimuta Nursery School	500	100,000
44	Buying plots for Schools(Chesamisot	500	200,000
45	Complete Nursery School Chemosot	500	25,000
46	Bulding Materials for Six schols(Kap	500	60,000
47	school Books For 12 Schools 1 sec s	500	235,000
48	Buy equipment For Chepchabai Scho	500	20,000
49	Complete Kipkeriey Nursery Schools	500	25,000
50	Buy cement for sugutek pri Embomo	500	30,000
51	Buying windows For keronyo primar	500	30,000
52	Cementing Schools veranda Uswet	500	30,000
53	Nursery school Material (Kisiara)	500	40,000
54	Construct a nursery School at sunek(	500	50,000
55	Equip Labolatory For Embomos sec	500	50,000
56	Construct Social hall(kapletundo)	700	25,000
57	Building posho mill at Busoreto	700	60,000
58	start two tea Businesess (chapalal)	800	40,000
59	Water project (Finance)(Cheptalal)	900	45,000
60	Rehabilitate Water project Kisiara	900	85,000
61	Ngatuka water supply	900	85,000
62	Reabilitate Water Supply Kibugat	900	118,000
63	Construct spring water point (kilomo	900	30,000
64	Rehabilitate water pump Cheptal	900	20,000
65	Kesebet Rural water project	900	70,000
66	Rehabilitate water project boito	900	73,000
67	Buid C Room For Mogogosiek Baby	999	100,000
68	assist a farming group(siryat 2000)	999	50,000
69	Rehabilitate Chemalal	999	50,000
70	farming Materials For youths groups(	999	50,000
71	fund maize Farming(Boito)	999	50,000
72	Strat Knitting Project -For Disabled	999	50,000
73	Construct tea buying Centres(kapteb	999	60,000
74	assist 6 Women Groups in Farming	999	60,000
75	start tea nursaries in kisiara	999	100,000
76	Building Kelenet Aps quarters	999	118,000
77	Rehabilitate 3 Dips(Kimulot)	999	120,000
78	Uswet tea nursaries	999	40,000
79	Fund pinnaple & Second hand clothe	999	60,000
80	Knitting Materials For Disabled (kap	999	10,000
81	fund Dairy farming(Kimulot)	999	35,000
82	Start tea buying centre(Kamunge)	999	30,000
83	Emanuel group Board	999	30,000
84	osach kosuchi Gaa tea nursaries	999	30,000
85	Kipsereti Cattle Dip	999	25,000
86	Kapryogot cattle dip	999	25,000
87	Rehabilitate posho mills Busoreto	999	60,000
88	mosore Cattle dip	999	25,000
89	Charera SH Group Tulwet	999	25,000
90	Rehabilitate Dips(Kapletundo)	999	20,000
91	Kipseu Tea nursaries	999	20,000
92	Kangasis Women group tea nursaries	999	20,000
93	Rehabilitate Cheptalal cattle dips	999	40,000
	LASub Total		

LA Code:
LA Name:

No	Project Title	Proj. Type	TOTAL
1	Office construction	200	36,000
2	assistance Electrification	230	153,825
3	Assistance Hospital	240	3,000
4	Market stalls & Shades	260	32,225
5	Office Machines & Furnitures	300	14,929
6	Road grading	400	505,299
7	Assistance School	500	402,955
8	Assistance to water project	900	30,000
9	Drainage System	900	181,570
10	Assistance Disables	999	8,000
11	Assistance Groups	999	9,000
	LASub Total		

LA Code:
LA Name:

No	Project Title	Proj. Type	TOTAL
1	LASDAP	100	2,885
2	Computerisation	300	1,550,000
3	Furniture & Fittings	300	47,730
4	Office equipments	300	15,700
5	Purchase office machines	300	4,500
6	Bridges	400	59,900
7	Grading of roads	400	102,600
8	Slaughter slabs	600	56,488
9	Water	900	22,650
10	Sinking of boreholes	900	23,000
11	Pit latrines	900	112,773
12	Water springs	900	229,630
13	Purchase of land	999	111,000
14	Construction of hostel	999	2,524,925
	LASub Total		

LA Code:
LA Name:

No	Project Title	Proj. Type	TOTAL
1	Construction of fish monger market	260	250,000
2	Furniture & fittings	300	76,350
3	Grading of roads	400	1,095,500
4	Construction of stadium perimeter w	700	3,434,870
5	Expansion of bus park	800	405,822

6	Rehabilitation of sewerage	900	499,400
7	Construction of borehole & springs	900	398,600
	LA Sub - Total		6,160,542

LA Code	071
LA Name	Kutere-Mumias County Counc

No	Project Title	Proj. Type	TOTAL
1	Office construction	200	2,304,795
2	House rehabilitation	250	97,487
3	Market rehabilitation	260	3,300
4	Transport infrastructure	400	35,000
5	Road streets enhancement	400	680,000
	LA Sub - Total		3,120,582

LA Code	081
LA Name	Chogoria Town Council

No	Project Title	Proj. Type	TOTAL
1	Completion of town hall	200	3,018,849
2	Rehabilitation of dispensaries	240	83,334
3	Purchase of office equipment	300	145,833
4	Purchase of furniture	300	20,834
5	Rehabilitation of schools	500	250,000
	LA Sub - Total		3,518,850

LA Code	086
LA Name	Chuka Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Open air market	260	27,237
2	Grading & murraming roads	400	205,466
3	Matatu/bus park	800	1,028,618
	LA Sub - Total		1,261,321

LA Code	091
LA Name	Eldama Ravine Town Council

No	Project Title	Proj. Type	TOTAL
1	Staff training	100	100,000
2	Town zoning Plan	100	250,000
3	Road rehabilitation (All Wards)	400	100,000
4	Stadium Perimeter wall	700	1,000,000
5	Coat of arms	999	250,000
	LA Sub - Total		1,700,000

LA Code	096
LA Name	Eldoret Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Kapsoya Health Centre	240	2,903,202
2	Market Fencing	260	56,050
3	Computerisation	300	1,437,706
4	Chamber furniture	350	500,000
5	Refuse Track	350	1,359,494
6	Kimumu Sergoit Road	400	398,990
7	Stadium Fencing Wall	700	6,844,729
8	Bus park Toilet	800	58,973
9	Kidiwa Toilets	900	600,000
10	Railway land Aquisation	999	6,155,779
	LA Sub - Total		20,314,923

LA Code	101
LA Name	Embu County Council

No	Project Title	Proj. Type	TOTAL
1	Painting and fixing of windows	200	20,000
2	Const. Of chiefs office	200	370,930
3	Const. Of rooms for disp	240	267,997
4	Const. & ext. of health centre	240	370,930
5	Const. Of lab obs. Room	240	370,930
6	Const. Of rooms for disp	240	200,000
7	Const. Of lab & equipments	240	370,930
8	Const. & ext of health centre	240	310,930
9	Opening of Tende Kare road	400	50,000
10	Grading and murraming of roads	400	320,930
11	Grading of murraming of roads	400	370,930
12	Comp. Of dining halls labs	500	50,000
13	Bursaries	500	60,000
14	Construction of laboratory	500	103,000
15	const. Of spring well	900	70,930
16	Const, of sanitatiion facilities	900	100,000
17	Const. Of sanitation facilities	900	50,930
18	Const. Of spring well	900	50,000
19	Const of sanitation facilities	900	20,000
	LA Sub - Total		3,529,367

LA Code	106
LA Name	Embu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Town hall fencing	200	574,361
2	Computer hardware & networking	300	1,046,890
3	Grader rehabilitation	350	413,771
4	Roads rehabilitation	400	3,136,397
5	Slaughter house	600	682,244

6	Bus park toilets	800	474,868
7	Sewerage pumping station	900	933,403
8	Water meters	900	155,500
9	Water improvement	900	283,270
	LA Sub - Total		7,700,704

LA Code	111
LA Name	Funyula Town Council

No	Project Title	Proj. Type	TOTAL
1	Professional fees	100	324,450
2	Office building & repair	200	65,606
3	Marketing stall building & repair	260	243,860
4	Furniture & fittings	300	6,650
5	Slaughter building & repair	600	35,055
6	Business	999	94,300
7	Purchase of land & processing	999	64,400
	LA Sub - Total		834,321

LA Code	116
LA Name	Garissa County Council

No	Project Title	Proj. Type	TOTAL
1	Masalani Admin. Block	200	3,000,000
2	Office Fencing	200	1,324,504
3	Extra woks on office	200	1,745,870
4	Mbalabala Dip	999	679,000
5	Fafi Dip	999	1,350,000
	LA Sub - Total		8,099,374

LA Code	121
LA Name	Garissa Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Const. Of coverd market	260	900,000
2	Furniture & Fittings	300	703,000
3	Office Automation	300	344,700
4	Sewerage works	900	92,000
	LA Sub - Total		2,039,700

LA Code	126
LA Name	Gucha County Council

No	Project Title	Proj. Type	TOTAL
1	Office Construction	200	1,157,803
2	Roads	400	4,806,930
3	Toilets	900	50,960
	LA Sub - Total		6,015,693

LA Code	131
LA Name	Gusii County Council

No	Project Title	Proj. Type	TOTAL
1	rural electrification	230	500,000
2	Construction of Jua Kali sheds	260	500,000
3	Opening of new markets	260	200,000
4	fencing of markets	260	300,000
5	Construction of market sheds	260	500,000
6	Rehabilitation of grader	350	1,000,000
7	Construction of bridges	400	800,000
8	Rehabilitation of Rural Access Roads	400	700,000
9	Construction & protection -water spr	900	500,000
	LA Sub - Total		5,000,000

LA Code	136
LA Name	Homa Bay County Council

No	Project Title	Proj. Type	TOTAL
1	Council Housing Rehabilitation	250	633,710
2	Rehabilitation of GR/MV	350	1,180,250
3	Road street rehabilitation	400	756,720
4	Water sani- Infra/Enhancement-Rodi	900	1,532,600
5	Water San-Infra/Enh.- Ndhiwa	900	1,828,000
	LA Sub - Total		5,931,280

LA Code	141
LA Name	Homa Bay Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of office furniture	300	20,000
2	Rehabilitation of vehicles	350	142,440
3	Repair of slaughter House	600	30,000
	LA Sub - Total		192,440

LA Code	151
LA Name	Iten-Tambach Town Council

No	Project Title	Proj. Type	TOTAL
1	Evaluation roll	100	80,000
2	Office construction Iten	200	100,000
3	Cost of Anini Dispensary	240	200,000
4	Purchase of Land Stock Auction	260	200,000
5	Drawing Table Pen,Tapes	300	80,000
6	Pipes Kamaring Pri School	500	26,250

7	Refurbishng Classrooms Kessup	500	60,000
8	Purchase of pipes Singore	900	50,000
9	Fencing of catchment Iten	900	60,000
10	Purchase of Ceremonial Flag	999	10,000
11	Purchase of Seedlings	999	12,000
12	Constribution Support Equip	999	100,000
	LA Sub - Total		978,250

17	Bus park3	800	424,868
18	Boreholes	900	18,130
19	Water springs	900	448,515
20	Receptacles	999	0
21	Cattle dips rehabilitation	999	22,085
22	Cattle dips	999	0
23	Exhauster set	999	0
	LA Sub - Total		10,264,673

LA Code 156

LA Name Kabarnet Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Renovation of town hall	200	113,118
2	Community project	250	2,041,051
3	Housing Phase1&2	250	739,169
4	Rehabilitation of Market	260	182,275
5	Road Maintanance Gravelling	400	350,695
	LA Sub - Total		3,426,308

LA Code 161

LA Name Kajiado Town Council

No	Project Title	Proj. Type	TOTAL
1	grading of roads(Shapashina)	400	200,000
2	Grading of roads(Majengo area)	400	1,000,000
3	Grading of Roads(inkiwanshani)	400	300,000
4	Grading of Roads(administrative Are	400	200,000
	LA Sub - Total		1,700,000

LA Code 166

LA Name Kakamega County Council

No	Project Title	Proj. Type	TOTAL
1	Administrative support services	100	1,055,915
2	Health infrastructure	240	1,096,527
3	Housing rehabilitation/premises	250	168,852
4	Market construction	260	177,309
5	Market improvement	260	391,272
6	Stock rings	260	0
7	Furniture	300	0
8	Computer software	300	12,269
9	Office equipment	300	36,755
10	Computer equipment	300	343,685
11	Vehicle rehabilitation	350	1,801,913
12	New Vehicle KAN 021P	350	0
13	Bridges	400	2,058,745
14	Roads	400	1,702,671
15	Schools expansion	500	170,920
16	Slaughter slabs	600	334,242

LA Code 171

LA Name Kakamega Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Valuation roll refuse chamber	100	1,000,000
2	Administration costs	100	393,000
3	Dispensary	240	392,299
4	Bridges construction	400	392,299
5	Road rehabilitation	400	300,000
6	Road rehabilitation	400	392,299
7	Grading of roads	400	392,299
8	Road rehabilitation	400	392,299
9	Road rehabilitation	400	392,299
10	Upgrading primary school	500	392,299
11	Secondary school construction	500	392,299
12	Refuse chamber	605	100,000
13	Spring water project	900	300,000
14	Water spring protection	900	392,299
15	Water spring protection	900	392,299
16	Material charges	999	476,188
	LA Sub - Total		6,492,178

LA Code 176

LA Name Kandara Town Council

No	Project Title	Proj. Type	TOTAL
1	Karimwmwaro dispensary	240	9,815
2	Mukoe dispensary	240	10,000
3	Gathugu Dispensary	240	14,470
4	Telephone head accessories	300	59,000
5	Office computer and printer	300	153,250
6	Gravelling of main street	400	20,000
7	Gatundu - Mugondu road	400	20,000
8	Construction of classrooms	500	20,820
9	Kibai bridge	800	20,000
10	Nyahwe water point	900	20,000
11	Construction of water point	900	153,930
12	Kandara health centre water improve	900	56,480
	LA Sub - Total		557,765

LA Code	181
LA Name	Kangema Town Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of market	260	50,000
2	Levelling of market	260	200,000
3	Drainage Mwake street	400	10,000
4	Construction of bridge	400	350,000
5	Survey of access roads	400	31,898
6	Murraming of road	400	50,000
7	Grading of roads	400	1,420,000
8	Bus stage park	800	500,000
9	Construction of springs	900	270,000
	LA Sub - Total		2,881,898

LA Code	186
LA Name	Kangundo Town Council

No	Project Title	Proj. Type	TOTAL
1	Fencing of HQ offices	200	250,000
2	Land acquisition open air market	260	944,333
3	Office furnitures (cllrs. Offices)	300	50,000
4	Computerisation of office operation	300	6,482,902
5	Cost of Civic car	350	2,092,918
6	Kangundo bus park	800	7,149,356
7	Tala bus park (final payment)	800	244,000
8	Rehabilitation of boreholes	900	215,650
9	Construction of public toilets	900	214,010
	LA Sub - Total		17,643,169

LA Code	191
LA Name	Kapenguria Municipal Counci

No	Project Title	Proj. Type	TOTAL
1	Construction of Kiosks	260	956,390
2	Roads & Bridges	400	664,931
3	Culverts	400	188,105
4	bursaries to Needy Students	500	213,900
5	Construction of 2 Toilets	900	197,980
6	Purchase of land 4.5 acres	999	280,000
7	Tree nursery Assistance	999	90,000
	LA Sub - Total		2,591,306

LA Code	196
LA Name	Kapsabet Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Capacity building	100	450,810
2	Office Rehabilitation	200	30,550
3	Street Lights	230	945,112
4	Market Stalls	260	52,820
5	Equipment Tools /Materials	300	118,480
6	Fire Fighting Equipment	300	151,837
7	Vehicles Rehabilitation	350	78,780
8	Grading Murraming roads	400	388,325
9	Slaughter Hse Rehabilitation	600	153,335
10	Fencing cementry /Dump site	605	10,000
11	Dumping site Dev	605	156,000
12	Stadium Rehabilitation	700	145,280
13	Sewarage	900	3,000
14	Construction of Store	999	146,064
	LA Sub - Total		2,830,393

LA Code	201
LA Name	Karatina Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Fire equipment	300	313,373
2	Computerisation	300	514,743
3	Telephone switchboard	300	515,600
4	Road tarmacking	400	11,291,023
5	Dust bins	605	241,525
6	Sewerage pump/equipment	605	609,932
7	Upgrading of stadium	700	1,771,663
8	Sewerage rehabilitation	900	1,684,358
	LA Sub - Total		16,942,217

LA Code	206
LA Name	Karuri Town Council

No	Project Title	Proj. Type	TOTAL
1	Tractor and trailer	350	1,538,500
2	Road gravelling	400	800,000
3	Water reticulation	900	500,000
	LA Sub - Total		2,838,500

LA Code	211
LA Name	Kehancha Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Valuation Roll	100	719,904
2	Town Hall e/Wiring	200	168,592
3	Telephone Exchange	300	284,890
4	Rural Access Roads	400	2,676,043
5	Municipal Stadium	700	11,709,278
6	Nyamaharaga B/Park	800	225,840
7	Kegonga PPL	999	29,910

8	Masaba PPL	999	146,000
	LA Sub - Total		15,960,457

LA Code	216
LA Name	Keiyo County Council

No	Project Title	Proj. Type	TOTAL
1	Kipchiloi Dispensary	240	70,000
2	Kipchiloi Dispensary	240	70,000
3	Kiptulos dispensary	240	70,000
4	Kibendo Dispensary	240	60,000
5	Rimoi dsispensary	240	30,000
6	Songeto Dispensary Project	240	30,000
7	Tabare Dispensary	240	70,000
8	Elino Tambul road	400	70,000
9	Emiat bridge	400	40,000
10	Chemoibon Kocholwo Road	400	50,000
11	Foot Bridge	400	31,100
12	kowochi Primary school	500	70,000
13	Kolubwo Sec School	500	70,000
14	Sergoi Nursery School	500	50,000
15	Kamwosor Primary school	500	40,000
16	Kaptenden primary school	500	20,000
17	Chemwabul Primary school	500	10,000
18	Kaptire Nursery School	500	19,600
19	Tot water project	900	50,000
20	Sambul Water Project	900	67,000
21	chebinying Water Project	900	50,000
22	Flax centre water project	900	70,000
23	Torop Longon Emis	999	21,250
24	Kewaokkwony RCEA	999	50,000
25	Katumoi Boarding	999	70,000
26	KoKocho Cattle Dip	999	70,000
27	Korkitony Kendur W Project	999	70,000
	LA Sub - Total		1,388,950

LA Code	221
LA Name	Kendu Bay Town Council

No	Project Title	Proj. Type	TOTAL
1	Dispensary	240	38,500
2	Bus Park	800	315,000
	LA Sub - Total		353,500

LA Code	226
LA Name	Kericho Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Chiefs office	200	14,000
2	Kakiptui Dispensary	240	177,713
3	Motobo Health Centre	240	486,846
4	kapsuser Dispensary	240	346,982
5	Kapchetoror Dispensary	240	308,373
6	Kipchebor dispensary	240	202,227
7	Borborwet Dispensary	240	36,782
8	Public health Town	240	21,950
9	Chepkoton dispensary	240	260,457
10	Market	260	48,150
11	Chemugusu Bridge	400	106,444
12	Murraming of roads	400	4,539,857
13	Grading of roads	400	1,564,227
14	Borborwet bridge	400	493
15	Majengo road patching	400	33,684
16	Kimigu Roads	400	20,283
17	Parking Bays	400	714,399
18	KapKonyinyis Bridge	400	363,412
19	Chepkoton bridge	400	79,177
20	Motobo Bridge	400	46,338
21	Kapsoiyo Bridge	400	35,395
22	foot Bridge	400	32,690
23	Kimibei Bridge	400	31,340
24	Kimugu Bridge	400	12,183
25	Kabaruso Bridge	400	26,245
26	Chepkoi Bridge	400	88,248
27	sumeiyon bridge school	500	211,988
28	Kakiptui primary	500	388,014
29	Kipkoiyan Polytechnic	500	107,382
30	Somali Village Nursery	500	5,714
31	Cultural centre	700	970,731
32	Police post	999	307,662
	LA Sub - Total		11,589,386

LA Code	236
LA Name	rugoya/Kutus Municipal Cour

No	Project Title	Proj. Type	TOTAL
1	Construction of three offices(additio	200	300,000
2	Fencing & opening of Kutus old mar	260	400,000
3	Purchase of a pickup	350	1,000,000
4	Construction of Rianguru bridge	400	400,000
5	Water boreholes/shallow well ward 3	900	400,000
6	Expansion of existing Nduini water f	900	400,000
7	Kutus Kithiriti water furrow	900	400,000
8	Piped water project - Kutus	900	400,000
9	Water boreholes/shallow well Wrd 2	900	400,000
	LA Sub - Total		4,100,000

LA Code	241
LA Name	Kiambu County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of health facility	240	181,000
2	Plant & machinery rehabilitation	300	1,140,228
3	Maintenance of access roads	400	5,679,118
4	Construction of school	500	563,365
5	Water supply	900	935,233
	LA Sub - Total		8,498,944

LA Code	246
LA Name	Kiambu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Extension of town hall	200	96,458
2	Street light rehabilitation	230	1,200,000
3	Road rehabilitation	400	1,600,000
4	Extension of water supply	900	1,200,000
	LA Sub - Total		4,096,458

LA Code	251
LA Name	Kikuyu Town Council

No	Project Title	Proj. Type	TOTAL
1	Office construction	200	252,804
2	Market construction/expansion	260	702,100
3	Rehabilitation of vehicles	350	719,860
4	Road rehabilitation	400	2,412,880
5	Solid waste/garbage	605	66,772
6	Bus park	800	1,219,391
7	Water sanitation/infrastructure	900	582,000
8	Building of receptacles	999	30,759
	LA Sub - Total		5,986,566

LA Code	256
LA Name	Kilifi County Council

No	Project Title	Proj. Type	TOTAL
1	repairs maint. Housing estate	250	875,017
2	construction of market	260	3,109,448
3	Kaloleni B/park	400	250,000
4	Roads rehabilitation	400	1,930,100
5	Borehole rehabilitation	900	450,000
	LA Sub - Total		6,614,565

LA Code	261
LA Name	Kilifi Town Council

No	Project Title	Proj. Type	TOTAL
1	Office renovation	200	380,000
2	Purchase of M.V	350	1,678,600
3	Road construction	400	180,000
4	Kiwandani W. project	900	112,250
5	Kiriba water project	900	314,000
6	Water tank	900	373,503
7	Milk cooling tank	999	100,000
8	Takaungu w. project	999	500,700
	LA Sub - Total		3,639,053

LA Code	266
LA Name	Kimilili Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Valuation roll preparation	100	500,000
2	Revenue enhancement vehicles	350	1,200,000
3	Road maintenance	400	635,000
4	Construction of bridges	400	400,000
5	Slaughter house equipment	600	150,000
6	Stadium	700	150,000
7	Bus park	800	120,000
8	Protection of spring points	900	300,000
9	Training of staff	999	300,000
	LA Sub - Total		3,755,000

LA Code	271
LA Name	Kipkelion Town Council

No	Project Title	Proj. Type	TOTAL
1	Administrative Support Service	100	150,000
2	Dispensaries	240	100,000
3	Sale yard And Market fencing	260	150,000
4	Car	350	50,000
5	motor Cycle	350	360,000
6	Rural access roads	400	200,000
7	Solid Waste & G Facility	605	30,000
8	Social hall	700	200,000
9	Community development	700	100,000
10	Cattle Dips	999	100,000
11	Coffee Factory	999	800,000
	LA Sub - Total		2,240,000

LA Code	276
LA Name	Kipsigis County Council

No	Project Title	Proj. Type	TOTAL
1	Chiefs office	200	114,505
2	Fort ternan Div office	200	1,450,000
3	Dispensaries	240	3,580,474
4	Hilltop Market	260	88,750
5	Bridges	400	263,145
6	acess roads	400	2,186,355
7	School	500	1,466,564
8	Slaughter Slab	600	15,590
9	Water projects	900	1,026,250
10	Churches	999	88,750
11	Groups SH	999	371,750
12	Cattle dip	999	51,750
	LA Sub - Total		10,703,883

LA Code	281
LA Name	Kirinyaga County Council

No	Project Title	Proj. Type	TOTAL
1	LASDAP projects	100	54,840
2	Office perimeter wall	200	38,000
3	Githure dispensary	240	71,250
4	Kianyaga C. H. staff houses	250	700,000
5	Wang'uru market	260	249,145
6	Kagio market	260	800,000
7	Welding machine & kit	300	77,480
8	Rehabilitation of graders	350	554,434
9	New motor vehicle	350	1,463,458
10	Kianyaga stadium	700	547,000
11	Kagio police land	999	40,000
12	Kanjarara self help w.	999	50,000
	LA Sub - Total		4,645,607

LA Code	286
LA Name	Kisii Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Repair of grader	350	120,000
2	Repair of shovel	350	262,357
	LA Sub - Total		382,357

LA Code	291
LA Name	Kisumu County Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of council houses	250	150,575
2	Rehabiltation of civic car	350	321,650
3	Kombewa water project	900	50,000
4	Pit Latrines	900	140,000
5	Paw Akuche water project	900	250,000
	LA Sub - Total		912,225

LA Code	296
LA Name	Kisumu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Kbuye Market Toilets	260	62,020
2	Refuse Collection tippers	350	5,630,000
3	Engines for fire vehicles	350	782,590
4	Sekou Toure Sewer	900	6,081,517
	LA Sub - Total		12,556,127

LA Code	306
LA Name	Kitui County Council

No	Project Title	Proj. Type	TOTAL
1	Survey at Kanyonyoo	100	200,000
2	Multi-storeyed complex	200	2,774,249
3	Health centres/dispensaries	240	1,171,521
4	Low cost housing scheme	250	84,575
5	Computer	300	49,530
6	Theodolite	300	690,005
7	Grading of roads	400	1,205,428
8	Polytechnics	500	91,100
9	Sports rehabilitation	700	124,249
10	Bus park	800	200,000
11	Pit latrines	900	222,627
12	Water schemes	900	380,790
13	Kitui south Game N.R	999	1,636,596
14	Farming groups	999	40,000
15	Banda shed	999	54,200
16	Kitui county hostel	999	3,800
17	Agricultural store	999	88,000
	LA Sub - Total		9,016,670

LA Code	311
LA Name	Kitui Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Accountancy fee	100	300,000
2	Valuation roll	100	987,090
3	Extens./rehab. Of street lights	230	832,000
4	Opening of new mkt/road repair	400	173,500
5	Payment to K.P & L company	999	76,974

LA Sub - Total	2,369,564

LA Code	316
LA Name	Koibatek County Council

No	Project Title	Proj. Type	TOTAL
1	abstract of Accounts	100	215,000
2	County Hall renovation	200	78,205
3	Office Extension	200	595,376
4	Dispensary Expansion Kibias	240	25,000
5	Mugurrin Dispensary	240	100,000
6	igure Dispensary	240	70,000
7	Sigoro Dispensary	240	37,220
8	Kiptuno Dispensary	240	10,370
9	Tugumoi Dispensary	240	2,000
10	sirwa Dispensary	240	40,000
11	Office Furniture	300	17,900
12	Torongo location roads	400	400
13	Kiplombe roads	400	12,000
14	Tugumoi Pry School	500	75,000
15	Muguyuni Pry School	500	100,000
16	Nyalillbuch,Chebirirbei,Sinende & w	500	100,000
17	Maji Moto Sec school	500	100,000
18	Legetetwet pry school	500	96,436
19	Maji mazuri RC School	500	89,980
20	Nyalilbuch Pry school	500	84,600
21	Tugumoi /Torongo ECD Schools	500	69,540
22	Kiptuno Pry school	500	65,000
23	Matebei pry School	500	49,020
24	Kabarrbesi pry school	500	25,000
25	Construction of kaplogos pri school	500	13,250
26	Chemutung Pry School	500	20,900
27	Rosoga Sec School	500	70,000
28	Mogotio slaughter House	600	14,955
29	marura /Ki[pngon Water project	900	15,000
30	Kabullkulet Water Project	900	80,000
31	Sitet Dam	900	75,000
32	Kiptno water project	900	18,580
33	Kabuswo Water project	900	100,000
34	Kemtillil water project	900	70,000
35	Staff Training	999	51,740
36	Valuation of assets	999	70,000
37	Isurance Cover	999	75,000
LA Sub - Total			2,732,472

LA Code	326
LA Name	Kwale Town Council

No	Project Title	Proj. Type	TOTAL
1	Dispensary- Ziwani	240	300,000
2	Market project	260	1,200,000
3	Water tank - Vyongani	900	300,000
4	Water tank - Tsimba	900	300,000
5	Water tank - Golimi	900	300,000
LA Sub - Total			2,400,000

LA Code	336
LA Name	Lamu County Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of Faza fish market	260	68,300
2	Rehabililtation of Kiunga fish market	260	80,000
3	Rehabilitation of Lamu market	260	189,200
4	Construction of Lamu market pulic t	260	205,000
5	Office furniture	300	87,875
6	Mokowe public toilet	500	74,000
LA Sub - Total			704,375

LA Code	341
LA Name	Limuru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Improvement of Kamirithu market	260	635,600
2	Vehicle purchase	350	1,045,000
3	Dumping site	605	130,000
4	Limuru stadium	700	532,000
5	Bibirioni water project	900	204,832
6	Kamirithu water	900	500,000
LA Sub - Total			3,047,432

LA Code	351
LA Name	Lodwar Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Road grading	400	111,348
2	Construction of Classes	500	450,000
3	Slaughter hse Construction	600	387,419
4	Public toilets	900	250,000
LA Sub - Total			1,198,767

LA Code	356
LA Name	Londiani Town Council

No	Project Title	Proj. Type	TOTAL
1	Jagororo Dispensary	240	10,000
2	Keringet H Centre	240	100,000
3	Kamwingi Road Project	400	46,632
4	Kapkondoo Road Project	400	30,000

5	Kapsenda Roads Project	400	40,000
6	grading & murraming LDI bus Termi	800	60,000
7	Itoik Dam	900	30,000
8	Kiptenden Simotwo Water Project	900	40,000
9	Nyakinyua Water Project	900	40,000
10	Senda Water Project	900	40,000
11	Kipsiririchet Tachasis Water Project	900	50,000
12	HIV /AIDs Awareness Campain	999	60,000
13	Londiani Disabled Group	999	150,000
14	LeLSoSet Women Group	999	60,000
15	Cheres Dip	999	30,000
16	Kedowa Qaurry Group	999	30,000
17	Abai Tany AI Group	999	30,000
18	Jua Kali Multi Purpose	999	208,000
	LA Sub - Total		**1,054,632**

[redacted]

No	Project Title	Proj. Type	TOTAL
1	Town hall	200	433,300
2	Markets	260	397,400
3	Construction of roads/bridge	400	264,580
4	Construction of springs/well	900	19,080
	LA Sub - Total		**1,114,360**

[redacted]

No	Project Title	Proj. Type	TOTAL
1	Mutituni market revenue office	200	29,985
2	Rehabilitation of Kithaayoni health c	240	135,620
3	Extension of Mitumba market	260	1,798,809
4	Extension of open air mkt stalls	260	2,825,709
5	Purchase of emulsion sprayer	300	230,100
6	Purchase of concrete mixer	300	427,455
7	Purchase of poker vibrator	300	112,424
8	Purchase of fire equipment	300	13,235
9	Purchase of vibrating table	300	130,390
10	Purchase of new tractor	350	1,931,500
11	Improvement of storm water drainag	400	26,010
12	Bridges & culverts	400	274,205
13	Gravelling of selected roads	400	650,797
14	Management of dumping site	605	271,236
15	Social hall renovation	700	6,501,266
16	Purchase refrigirator and 2No. Water	900	110,000
17	Construction of public toilet	900	159,407
18	Kaluoki water project	900	327,338
19	Acquisition of land - Kimutwa	999	150,000
20	E-mail station	999	40,500
21	Rehabilitation of heavy plants	999	313,920
	LA Sub - Total		**16,459,906**

[redacted]

No	Project Title	Proj. Type	TOTAL
1	Supply of electricity	230	598,500
2	Rehabilitation of dispensaries	240	171,295
3	Purchase of motor vehicles	350	3,680,000
4	Construction of drainage	400	2,849,990
5	Rahabilitation of roads	400	74,841
	LA Sub - Total		**7,374,626**

[redacted]

No	Project Title	Proj. Type	TOTAL
1	Lorry repair	350	295,235
2	Road repair	400	289,205
3	Toilet Gakungu	900	40,050
	LA Sub - Total		**624,490**

[redacted]

No	Project Title	Proj. Type	TOTAL
1	Health Centre	240	128,800
2	Storm water drain	400	234,700
3	Rehabilitation of roads	400	405,080
4	Purchase of text books (schools)	500	314,942
5	Building of social centre	700	8,750
6	Building of social centre	700	792,354
7	Bus park	800	774,905
8	Structure plan	999	500
	LA Sub - Total		**2,660,031**

[redacted]

No	Project Title	Proj. Type	TOTAL
1	Health facilities	240	247,500
2	Spring wells	900	186,000
	LA Sub - Total		**433,500**

LA Code	396
LA Name	Malava Town Council

No	Project Title	Proj. Type	TOTAL
1	LASDAP and revenue enhancement	100	33,460
2	Office complex	200	1,347,681
3	Construction of clinic	240	31,900
4	Open air market rehabilitation	260	41,820
5	Purchase of furniture	300	5,500
6	Motor vehicle maintenance	350	87,182
7	Motor vehicle maintenance	350	87,182
8	Aid to schools	500	63,750
9	Roads construction & bridges	800	113,840
10	Bus park maintenance	800	7,500
11	Construction of modern pit latrine	900	26,735
12	Rehabilitation of water springs	900	168,005
13	Bursary	999	53,000
	LA Sub - Total		2,067,555

LA Code	401
LA Name	Malindi County Council

No	Project Title	Proj. Type	TOTAL
1	Planning of Mjanaheri T. centre	100	165,000
2	Drawing plan - County offices	200	35,000
3	County hall phase 1(balance & retent	200	495,737
4	County hall & offices Ph. II & III	200	4,300,000
5	Power and telephone connections co	300	350,396
6	Office furniture	300	117,000
7	Rehabilitation of Shakahola road	400	1,332,500
8	Rehabilitation of Gongoni section rd	400	615,000
9	Rehabilitation marafa mizijini road -	400	100,000
10	Rehabilitation of existing school(vari	500	454,133
11	Bore hole	900	100,000
12	Rehabilitation of marafa borehole	900	385,000
13	Kaembeni borehole	900	631,000
14	Boundaries	999	127,300
15	Survey fees Marereni	999	693,000
16	Rehabilitation of Marafa	999	0
17	Extension of Marereni	999	0
	LA Sub - Total		9,901,066

LA Code	411
LA Name	Mandera County Council

No	Project Title	Proj. Type	TOTAL
1	Maint. Of office/Rents Build.	200	200,000
2	Hareri Dispensary	240	100,000
3	Burabor Health Centre	240	190,000
4	Kiliwehiri Dispensary	240	500,000
5	Landu Market Shade	260	200,000
6	Fino Market Shade	260	300,000
7	Motor vehicle purchase	350	2,500,000
8	Warankara pri. School	500	100,000
9	Girissa Girls Secondary	500	400,000
10	Gatheri pri. School	500	100,000
11	R/Dimtu pri school	500	100,000
12	Tabaka Sec. School	500	100,000
13	Teso primary school	500	100,000
14	Elwak Sec. School	500	500,000
15	Bambo Slaughter Slab	600	100,000
16	Garbaqoley Water tank	900	70,000
17	Harerholsle Water Tank	900	70,000
18	Karo water tank	900	70,000
19	Sala Water Supply	900	100,000
20	Project supervision	999	100,000
	LA Sub - Total		5,900,000

LA Code	416
LA Name	Mandera Town Council

No	Project Title	Proj. Type	TOTAL
1	Capacity Building	100	400,000
2	Renovation of coun. Old building	200	500,000
3	Dispensary Neboi	240	400,000
4	PBI Dispensary- BPI	240	400,000
5	B/Mpya Dispensary	240	400,000
6	Phase II M/Stalls	260	2,600,000
7	Cost of computer Mach.	300	300,000
8	Office Furniture	300	300,000
9	Pr- Primary class (Kamor)	500	200,000
10	Pri-Primary of Shafshafey	500	350,000
11	Fencing Moi Stadium	700	200,000
12	Land /Acqui. For V. park	800	750,000
13	Construction of open	999	400,000
14	Land Acquisition	999	800,000
	LA Sub - Total		8,000,000

LA Code	421
LA Name	Maragua County Council

No	Project Title	Proj. Type	TOTAL
1	Kaharo Health Centre	240	80,000
2	Irigiro Health Centre	240	100,000
3	Igikiro dispensary	240	100,000
4	Mukuria Health Dispensary	240	40,000
5	Gichagiini dispensary	240	40,000
6	Kagunduini Health Centre	240	40,000
7	Grader repairs	350	1,000,000
8	Rwathe Githii bridge	400	20,000
9	Itagaa Security Project	999	20,000

10	Ngonda Chief's camp	999	100,000
	LA Sub - Total		1,540,000

LA Code	426
LA Name	Maragua Town Council

No	Project Title	Proj. Type	TOTAL
1	Telephone switchboard	300	163,703
2	Maragua water project	900	1,918,147
	LA Sub - Total		2,081,850

LA Code	431
LA Name	Marakwet County Council

No	Project Title	Proj. Type	TOTAL
1	Lasdap preparations	100	47,950
2	Rep Lasdap	100	57,310
3	Abstracts ofd Accounts	100	81,000
4	Office Extension	200	648,313
5	Building Materials	200	904,196
6	fencing market Kacherop	260	13,480
7	Kapyego Saleyard	260	38,500
8	Saleyard repairs	260	126,423
9	Computer equipment	300	86,000
10	Repair KWE 174	350	44,196
11	purchase of Tractor	350	64,675
12	Kapchgerop road improvement	400	4,960
13	Access roads	400	159,000
14	Road improvement Kapsowar	400	195,831
15	Slaughter slab Kapcherop	600	10,000
16	Latf 999 Disaster	999	10,000
17	Association	999	30,000
	LA Sub - Total		2,521,834

LA Code	436
LA Name	Maralal Town Council

No	Project Title	Proj. Type	TOTAL
1	Preparation of final accounts	100	75,000
2	Repair of council office	200	859,800
3	Cost of teachers houses	250	160,000
4	Repair of old market	260	520,000
5	Grading of roads	400	302,888
6	Purchase of dust bins	605	200,000
7	Purchase of hand pump	900	160,480
8	Training & exams	999	279,820
	LA Sub - Total		2,557,988

LA Code	441
LA Name	Mariakani Town Council

No	Project Title	Proj. Type	TOTAL
1	Street lighting	230	688,973
2	Construction of Uwanja wa ndege	400	312,754
3	Constr. Of Matatu park	800	3,074,108
	LA Sub - Total		4,075,835

LA Code	446
LA Name	Marsabit County Council

No	Project Title	Proj. Type	TOTAL
1	Cadastral survey	100	1,400,000
2	ongoing project	999	366,232
	LA Sub - Total		1,766,232

LA Code	451
LA Name	Masaku County Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of H.centres & dispen	240	700,000
2	Computerization of accounts	300	1,083,450
3	Construction bridges/drifts	400	50,000
4	Grading of access roads	400	2,721,954
5	Cons. Of polytechnic /Seco. Schools	500	150,000
6	Construction of subsurface dams	900	50,000
7	Cons. Of water tanks,kiosks,B.holes	900	50,000
8	Drilling of wells,water springs & wat	900	50,000
9	Construction of public toilets	900	115,751
10	Scooping of earth dams	900	250,000
11	Water projects	900	250,000
12	Extension of water from Makutani to	900	1,340,000
13	Construction of police post	999	50,000
14	Construction of Gabions	999	100,000
	LA Sub - Total		6,961,155

LA Code	456
LA Name	Masimba Town Council

No	Project Title	Proj. Type	TOTAL
1	Office Block	200	229,100
2	Purchase of vehicle	350	250,000
3	Springs project	900	80,000
	LA Sub - Total		559,100

LA Code	461
LA Name	Matuu Town Council

No	Project Title	Proj. Type	TOTAL
1	Stock yard	260	44,740
2	Katoli bridge	400	74,085
3	Sofia - Kithendu road	400	143,250
4	Bus park	800	688,625
5	Renovation Pit latrine - Kithendu	900	2,120
6	Renovation pit latrine Kithimani	900	2,355
7	Renovation Pit latrine (Matuu)	900	25,555
8	Kithimani pit latrine	900	53,945
9	Bore - hole Kithimani	900	102,970
10	Kikwa drift (Matuu)	999	10,150
LA Sub - Total			1,147,795

LA Code	466
LA Name	Maua Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Open air market	260	174,760
2	Annex road	400	24,500
3	Roads township	400	315,073
LA Sub - Total			514,333

LA Code	471
LA Name	Mavoko Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of Toyota Pick - up	350	1,397,350
2	Road Re-Tarmacking	400	2,350,500
3	Road Re - Tarmacking	400	52,445,590
LA Sub - Total			56,193,440

LA Code	476
LA Name	Mbeere County Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of TDI station wagon	350	4,000,000
2	Purchase of lorry tipper	350	5,258,000
3	Ownership of Mwea ranch	999	139,500
LA Sub - Total			9,397,500

LA Code	481
LA Name	Mbita Point Town Council

No	Project Title	Proj. Type	TOTAL
1	Tom Mboya Health Centre	240	300,000
2	Market water extension	260	19,000
3	Office Machines	300	210,000
4	Kidhiwa road Culverts	400	58,380
5	Wakiaga Stadium	700	23,800
6	bus park surface finishing	800	3,020,615
7	Public toilets	900	158,165
LA Sub - Total			3,789,960

LA Code	486
LA Name	Meru County Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of dispensaries	240	1,040,626
2	Construction of bridges & culverts	400	2,390,935
3	Roads construction	400	1,800,559
4	Building & rehabilitation of schools	500	3,512,287
5	Water & sanitation	900	1,698,753
6	Recurrent repairs & maintenance	999	5,258;459
LA Sub - Total			15,701,619

LA Code	491
LA Name	Meru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Town hall extension & repair	200	3,277,086
2	Rehabilitation of covered market	260	109,935
3	Public toilets	900	561,382
4	Disludging of sewerage ponds	900	482,500
LA Sub - Total			4,430,903

LA Code	496
LA Name	Meru South County Council

No	Project Title	Proj. Type	TOTAL
1	Renovation of County hall & offices	200	201,782
LA Sub - Total			201,782

LA Code	501
LA Name	Migori County Council

No	Project Title	Proj. Type	TOTAL

1	Council Offices	200	510,200
2	Health Centre & Dispensaries	240	623,480
3	Rehabilitation of roads	400	966,600
4	School Equipments	500	300,000
5	Sori Bus Park	800	476,660
6	Pit Latrines	900	80,000
7	Rehabilitation of dams & Boreholes	900	240,000
	LA Sub - Total		**3,196,940**

LA Code 506

LA Name: Migori Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Ngege dispensary	240	100,000
2	Ragana Dispensary	240	150,000
3	Ngege Mapera road	400	350,000
4	Gilly road	400	350,000
5	Dugna Midoti rd.	400	500,000
6	Machage Girango road	400	150,000
7	Onyinjo Pesoda Rd	400	150,000
8	Nyangubo-Milimani road	400	150,000
9	Midoti Pri. Sch	500	300,000
10	Nyasare Pri. Sch	500	350,000
11	5 classrooms - Lichota	500	350,000
12	Bus Park	800	4,020,000
13	Kadika 5 hand pumps	900	250,000
	LA Sub - Total		**7,170,000**

No	Project Title	Proj. Type	TOTAL
1	Muchorwe Market Toilet	260	18,740
2	Drains and Paving works	400	1,000,000
3	gravelling of roads	400	234,000
	LA Sub - Total		**1,252,740**

No	Project Title	Proj. Type	TOTAL
1	Cadastral surveys for Chaani,Mikind	100	1,068,860
2	Construction of fire sub-station at Li	200	13,303,755
3	Re-roofing work to Tudor & Buxton	200	1,743,172
4	Renovation of Bamburi health centre	240	1,093,235
5	Re - decoration of Municipal flats Ne	250	2,559,136
6	Purchase of computer set for educati	300	151,190
7	Purchase of computer set for town tre	300	151,200
8	Purchase of computer for town treasu	300	197,000
9	Purchase of Mitsubishi Fuso engine	350	385,000
10	Purchase of skip loader	350	1,538,170
11	Pothole patching on selected town ro	400	1,958,470
12	Purchase of hot premix for municipal	400	874,380
13	Murraming Mwakirunge /Maunguja	400	1,296,167
14	Recarpeting & reconstruction of pit h	400	2,000,000
15	Premix carpeting & construction of t	400	5,000,000
16	Completion works to two classrooms	500	1,400,124
17	Construction of classrooms at Marim	500	2,150,313
18	Renovation & extension of Mombasa	700	1,182,193
19	Rehabilitation & reconstruction of M	700	2,894,610
	LA Sub - Total		**[illegible]**

LA Code

LA Name

No	Project Title	Proj. Type	TOTAL
1	Consultancy	100	410,000
2	Health Facilities	240	50,000
3	Repair ofd Land Rover	350	350,000
4	Schools Rehabilitation	500	563,800
5	Piped Water Extension	900	32,000
	LA Sub - Total		**1,405,800**

LA Code

LA Name

No	Project Title	Proj. Type	TOTAL
1	Consultancy fees	100	350,000
2	Phase II of office block	200	1,500,000
3	Nana dispensary	240	150,000
4	Butoye health centre	240	150,000
5	Odda dispensary	240	150,000
6	Maternity wing - Heilu	240	150,000
7	Township nursery sch.	500	150,000
8	Bori nursery school	500	150,000
9	Boarding sch. Daber	500	150,000
10	Godoma nursery	500	150,000
11	Nursery school Uran	500	150,000
12	Ass. Hawcha girls	500	250,000
13	Bursary - Sololo Dv.	500	300,000
14	Nursery/pry sch Manyatta	500	150,000
15	Water point Dvpt. Obbu	900	200,000
16	Pipeline Butoye water	900	200,000
17	Support for self help group	999	100,000
	LA Sub - Total		**[illegible]**

LA Code	531
LA Name	Mtito Andei Town Council

No	Project Title	Proj. Type	TOTAL
1	Vehicle	350	1,400,000
2	Bursaries/asst. to sch./Micro projects	500	1,000,000
3	Lorry park	800	219,575
	LA Sub - Total		2,619,575

LA Code	536
LA Name	Muhoroni Town Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall and office Construction	200	1,825,751
2	Telephone Switchboard	300	168,971
3	Office Furniture	300	665,400
4	Classroom block-Mutwala pri	500	150,000
5	Classroom block-Ruke pri	500	150,000
6	Textbook,school furniture- Fort Ter	500	165,000
7	Textbook,school furniture- Koru	500	232,500
8	Textbook, Furniture/Construction	500	254,120
9	Classroom block-Muhoroni pri	500	293,450
10	Pit Latrine Construction	900	26,780
11	Potraits	999	12,950
12	Ceremonial Gowns	999	250,000
	LA Sub - Total		4,194,922

LA Code	541
LA Name	Mumias Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Town hall	200	6,236,526
2	Mumias Dispensary	240	2,900
3	Matungu Health Centre	240	41,700
4	Bursaries	500	492,170
5	Central ward	999	211,645
6	Matawa ward	999	80,600
7	Mayoni ward	999	89,317
8	South ward	999	121,776
9	North ward	999	176,076
10	Eluche ward	999	180,730
11	Lusheya ward	999	181,500
12	Lureko ward	999	199,980
	LA Sub - Total		8,014,920

LA Code	546
LA Name	Murang'a County Council

No	Project Title	Proj. Type	TOTAL
1	Police posts	200	505,585
2	Councillors Office	200	330,485
3	Dispensaries	240	862,586
4	Markets	260	219,089
5	Grading	400	420,189
6	Sec. School building projects	500	267,498
7	Social Halls	700	220,000
8	Water projects	900	170,272
9	Bursary fund	999	1,732,200
	LA Sub - Total		4,727,904

LA Code	551
LA Name	Murang'a Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Townhall rehabilitation	200	1,865,660
2	Market hall	260	4,932,720
3	Jua Kali bridge	400	2,391,021
4	Roads rehabilitation	400	760,340
	LA Sub - Total		9,949,741

LA Code	556
LA Name	Mwingi County Council

No	Project Title	Proj. Type	TOTAL
1	Office const.	200	1,494,006
2	Dispensary const.	240	504,498
3	Market fencing	260	93,380
4	Market toilets	260	129,690
5	Grading of roads	400	19,567,442
6	Classroom const.	500	1,943,106
7	Water project	900	459,866
8	Bursaries	999	1,006,000
	LA Sub - Total		25,197,988

LA Code	561
LA Name	Mwingi Town Council

No	Project Title	Proj. Type	TOTAL
1	Street lighting maintenance	230	120,350
2	Rehabilitation of roads	400	242,380
3	Maintenance of town roads	400	203,000
4	Construction of schools	500	565,000
5	Bus park completion	800	330,300

6	Construction of latrine	900	9,500
7	Water provision	900	35,220
	LA Sub - Total		1,505,750

LA Code	001
LA Name	Nairobi City Council

No	Project Title	Proj. Type	TOTAL
1	Access road to Gikomba Market	400	9,603,319
2	Re-routing of DN 100 Naivasha rd.	400	3,000,000
3	Link road to Kayole & outering rd	400	4,576,667
4	Access road to rural dumping site	400	15,000,000
5	Komarock Primary School (Educatio	500	4,191,617
6	Sewer rehabilitation	900	2,577,338
7	Secondary & tertiary sewer rehabilita	900	433,710
8	Water supply Improvementaround H	900	638,662
9	Rehabilitation of sewer in Eastleigh	900	2,701,322
10	Extension of water supply to Mihang	900	3,616,472
11	Construction of distribution & infill	900	8,277,113
12	Reconstruction of Trunc sewer acros	900	4,133,797
13	Improvement of water to Kahawa Su	900	3,968,241
14	Expansion of water supply to Ruai	900	5,263,659
15	Construction of security wall at Nair	999	1,661,464
	LA Sub - Total		69,643,381

LA Code	566
LA Name	Naivasha Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Renovatioon of Councilm Chamber	200	657,683
2	Construction of main Market Toilet	260	65,860
3	kabati road Extension	400	881,542
4	Tarmacking Access roads to Mortury	400	2,352,725
5	Construction of Refuse chambers	605	243,450
6	Materials for increase for water suppl	900	350,500
7	Sewarage Rehabilitation	900	55,000
8	Water Pipes & Meters	900	175,000
9	Sewarage & Morgue Fencing	900	297,500
10	Drilling of Water borehole	900	605,000
11	Purchase of Borehole Pump	900	1,076,880
12	Drainage Construction	900	705,050
13	Strategic Structural Projects	999	150,000
14	Ward Projects	999	900,000
	LA Sub - Total		8,516,190

LA Code	571
LA Name	Nakuru County Council

No	Project Title	Proj. Type	TOTAL
1	Electriification Self Help	230	80,000
2	Title Health Projects	240	3,570,000
3	Landrover(Free lander)	350	3,500,000
4	One Tractoctor Trailer	350	1,400,000
5	Roads works	400	400,000
6	Title Bridges	400	200,000
7	Pry schoolss	500	770,000
8	Expansion pry schools	500	150,000
9	Sec Shools	500	2,021,227
10	Water project	900	2,021,227
11	Cattle Dips	999	330,000
	LA Sub - Total		14,442,454

LA Code	576
LA Name	Nakuru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	renovation of Langalanga Clinic	240	1,000,000
2	Lanet Clinic Maternity wing	240	1,000,000
3	Rehabilitation of Council Estates	250	2,500,000
4	Computerisation of Council records	300	2,000,000
5	Purchase of Vehicle	350	4,200,000
6	Provision of Clean Piped Water	900	1,000,000
7	Purchase of A plot	999	10,000,000
	LA Sub - Total		21,700,000

LA Code	581
LA Name	Nambale Town Council

No	Project Title	Proj. Type	TOTAL
1	Construction of dispensary at Lwany	240	0
2	Donation of desks at Manyole Pri. Sc	500	0
3	Construction of classroom Khwirale,	500	0
4	Construction of boreholes, bursary sc	900	0
5	Rehabilitation & protection of spring	900	1,050,000
	LA Sub - Total		1,050,000

LA Code	586
LA Name	Nandi County Council

No	Project Title	Proj. Type	TOTAL
1	Chiefs Office	200	150,000
2	Rural Electrification	230	60,000
3	Dispensaries H Centre	240	4,270,000
4	Renovation of rental Hses	250	2,000,000
5	Rehabilitation of Grader	350	1,580,321
6	Schools Village poly	500	824,875
7	Renovation of County Hall	700	1,500,000
8	Community Water project	900	50,000

9	Cattle Dips	999	480,000
10	Show Contribution	999	1,500,000
11	Kiborgok Tea Farm	999	4,000,000
	LA Sub - Total		16,415,196

LA Code 591

LA Name Nandi Hills Town Council

No	Project Title	Proj. Type	TOTAL
1	Health Centres	240	40,000
2	Market Construction	260	100,000
3	Vehicle KAN 579 U	350	1,575,000
4	Roads	400	40,000
5	Schools	500	305,918
6	Public toilet	900	80,000
7	Water	900	40,000
8	Churches	999	49,420
	LA Sub - Total		2,230,338

LA Code 596

LA Name Nanyuki Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of Town Hall	200	26,975
2	Electrification Of Staff Houses	230	261,300
3	Purchase of motor Vehicle	350	4,370,000
4	Rehabilitation of Fire Engine	350	657,712
5	rehabilitation of Roads	400	574,144
6	Beutification of town roads	400	146,750
7	Rehabilitation of Roads	400	1,240,058
8	Construction of Refuse Receptacle	605	26,000
9	Rehabilitation of Water Tank	900	2,727,910
10	Rehabilitation of public toilets	900	303,345
11	Purchase of Meters	900	442,600
12	Rehabilitation of CEDC	999	2,105
	LA Sub - Total		10,778,899

LA Code 606

LA Name Narok Town Council

No	Project Title	Proj. Type	TOTAL
1	Valuation roll	100	52,900
2	Abstract of Accounts	100	310,000
3	Construction of Classrooms	500	379,900
4	Construction of Slaughter House	600	5,800,000
5	Bursery Fund	999	1,202,900
	LA Sub - Total		7,745,700

LA Code 616

LA Name Nyahururu Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Abstract of accounts	100	250,000
2	Constructio of New Market	260	195,881
3	Computerisation of Councils Operati	300	72,500
4	Road improvement(Jua kali)	400	32,334
5	Stadium Service lane	700	210,658
6	Cemetry	999	117,946
7	Childrens home Donation	999	200,000
	LA Sub - Total		1,079,319

LA Code 621

LA Name Nyamache Town Council

No	Project Title	Proj. Type	TOTAL
1	Office Construction	200	217,595
2	Opening of access roads	400	451,592
3	Roads Rehabilitation	400	20,600
4	Assistance to primary school	500	55,100
5	Protection of water springs	900	120,000
6	Making of toilets	900	60,000
	LA Sub - Total		924,887

LA Code 626

LA Name Nyamarambe Town Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall Extension	200	70,117
2	Town Hall Renovation	200	87,015
3	Finance Office Block Con.	200	134,940
4	Office Furniture /Equip	300	106,990
5	General Road works	400	153,210
6	Slaughter House Extension	600	68,474
7	Sanitary Facilities Con.	900	126,135
8	Water tanks procurement	900	60,118
9	Water Intake/Distribution	900	94,937
10	Facilities /fencing	999	80,105
	LA Sub - Total		982,041

LA Code 631

LA Name Nyambene County Council

No	Project Title	Proj. Type	TOTAL
1	completion & furniture of chairman's	300	26,200
2	Culvert moulding and installation	400	1,339,038
3	Grading & murraming of roads	400	2,238,650

4	Market murraming & sanitations	900	492,815
5	Repair & maintenance of plants	999	2,000,000
	LA Sub - Total		6,096,703

LA Code	636
LA Name	Nyamira County Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of Kenyanya dispensar	240	300,000
2	construction of Nyansangio Dispensa	240	350,000
3	Purchase of land for market site- Che	260	825,000
4	Final Payment of Grader	350	1,440,000
5	Murraming of Rural Access roads	400	1,000,000
6	Constion of Gete Youth polytechnic	500	350,000
	LA Sub - Total		4,265,000

LA Code	641
LA Name	Nyamira Town Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall	200	2,230,288
2	Market rehabilitation	260	178,410
3	Acess Roads	400	542,249
4	Transport & Infrastructure	800	99,385
5	Public toilets	900	64,033
6	Bore Holes	900	230,327
	LA Sub - Total		3,344,692

LA Code	646
LA Name	Nyandarua County Council

No	Project Title	Proj. Type	TOTAL
1	Kahembe dispensary power	240	135,000
2	Geta dispensary	240	49,410
3	Baari Dispensary	240	295,995
4	Kasuku open market	260	17,115
5	Magumu market	260	699,400
6	One motor vehicle	350	2,112,000
7	Roads grading	400	655,144
8	Disposal pit	605	120,000
9	Wanjohi Public toilet	900	136,000
10	Subuku public toilet	900	75,345
11	Gathanje Public Toilet	900	66,706
12	Silibwet water borehole	900	56,000
13	Mungetho cattle dip	999	180,000
14	Raichiri cattle dip	999	34,499
15	Kenton, Kaugi, Magumu	999	143,335
16	Riverside Cattle dip	999	151,000
17	Cattle dips - Acaricides	999	480,000
18	Mbuyu Cattle dip	999	75,000
19	Munanda cattle dip	999	65,000
20	Ex-Burton	999	63,000
21	Ndunyu Njeru stalls	999	529,999
22	Kwa Munoru cattle dip	999	42,566
23	Olipunda, Nyairoko, Madaraka cattle	999	75,345
24	Pondo Cattle Dip	999	42,150
	LA Sub - Total		6,300,009

LA Code	651
LA Name	Nyando County Council

No	Project Title	Proj. Type	TOTAL
1	County chambers & Offices Awai H	200	4,537,696
2	rural electrification - Nyangoma war	230	190,000
3	Expansion of health Centre - E. Kan	240	190,000
4	Construction of Healh Centre- N. Ny	240	190,000
5	Construction of Health Centre - Tam	240	190,000
6	Expansion of dispensary - N.e Nyaka	240	190,000
7	Expansion Of Health Centre -S.W N	240	190,000
8	Construction of health centre - Miwa	240	190,000
9	Expansion Of Health Centre - W. Ny	240	190,000
10	Expansion of H. Centre H/Cen-Thur	240	190,000
11	Access road - Bwanda	400	190,000
12	Construction of bridge - Sigoti Ward	400	170,000
13	Technical training centre-Central Ny	500	190,000
14	Construction of Hall - Oboch	700	190,000
15	Community Centre - N.E Kano Ward	700	190,000
16	Community centre -Chemelil	700	190,000
17	Community Centre - Kochieng ward	700	190,000
18	Community Centre - South Nyakach	700	190,000
19	Community /centre - Rangul Ward	700	190,000
20	Community Centre -NYALUNYA W	700	190,000
21	Water Supply Awasi Ward	900	185,000
22	Construction Of Dam - Paoponditi	900	190,000
23	Water Supply Awaso ward	900	185,000
24	Water Boreholes - Ombeyi ward	900	185,000
25	Cattle Dip- Kawino Ward	999	190,000
26	Cattle Dip- East N. Ward	999	140,000
	LA Sub - Total		9,202,696

LA Code	656
LA Name	Nyansiongo Town Council

No	Project Title	Proj. Type	TOTAL
1	Isoge, Health Centre	240	44,874
2	Council Tractor	350	1,000,513
3	Nyaronde - Isonge Road	400	84,874
4	Metamaywa - Rigoko Road	400	84,874
5	Nyansiongo - Kineni Road	400	124,874
6	Rehabilitation Manga Stadium	700	84,784

7	Riakereri, Matuu, Riotwori Springs	999	84,899
	LA Sub - Total		1,509,692

15	Dev Of Mea plot	999	2,000,000
	LA Sub - Total		25,059,265

LA Code 661
LA Name Nyeri County Council

No	Project Title	Proj. Type	TOTAL
1	Market upgrading	260	50,000
2	Computer	300	747,250
3	Rehabilitation of heavy vehicles	350	0
4	Purchase of motor vehicles	350	0
5	Grading & murraming	400	1,546,866
6	Bridges construction	400	220,976
7	Water projects	900	1,182,816
	LA Sub - Total		3,747,908

LA Code 667
LA Name Nyeri Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Construction of dispensaries	240	161,020
2	Rehabilitation of rental houses	250	172,680
3	Rehabilitation of earth roads	400	6,544,912
4	Road & bridges	400	650,732
5	Construction & rehabilitation of c/ro	500	98,780
6	Murram pit	605	90,000
7	Murram pit	605	41,600
8	Refuse chambers	605	41,600
9	Construction of water tanks	900	165,200
	LA Sub - Total		7,966,524

LA Code 671
LA Name Nzoia County Council

No	Project Title	Proj. Type	TOTAL
1	Construction of Offices	200	74,000
2	Construction of Mortury	200	1,000,000
3	Electricity Supply	230	180,000
4	Rehabilitation of Housing	250	1,400,000
5	Survey of Markets	260	2,000,000
6	Fencing of markets	260	1,000,000
7	Purchase of Computer	300	1,200,000
8	Grader repair	350	1,000,000
9	Rehabilitation of Roads	400	2,000,000
10	School constructuion	500	8,000,000
11	Slaughter slab	600	500,000
12	Const of Water Supply	900	2,000,000
13	Cattle Dips	999	205,265
14	Tree Nursery	999	2,500,000

LA Code 676
LA Name Ogembo Town Council

No	Project Title	Proj. Type	TOTAL
1	Physical Planning	100	50,000
2	Rehabilitation of Roads	400	1,080,000
3	Land for water project	900	100,000
	LA Sub - Total		1,230,000

LA Code 681
LA Name Ol'Kalou Town Council

No	Project Title	Proj. Type	TOTAL
1	Mukindu Health Centre	240	100,000
2	Kaimbaga Health Centre	240	34,290
3	Mawingo Health Centre	240	25,100
4	OlKalou Retail market	260	975,503
5	Rehabilitation of vehicles	350	204,800
6	Road grading - all wards	400	500,000
7	Kiganjo Sec. Sch	500	22,000
8	Munyeki Pri. Sch	500	2,000
9	Huho-ini Pri. Sch	500	15,000
10	Bahati Pri. Sch	500	20,000
11	Gatarwa Sec. Sch	500	50,000
12	Munyeki Sec. Sch	500	60,000
13	Water projects - Munyeki	900	26,540
14	Water projects - Githima	900	50,000
15	Water projects - Kaimbaga	900	50,000
16	Kieni	999	25,000
	LA Sub - Total		2,160,233

LA Code 686
LA Name Olkejuado County Council

No	Project Title	Proj. Type	TOTAL
1	Ngong Office	200	37,180
2	Isinye Market	260	6,535
3	Noonkopir market	260	6,535
4	Ongata Rongai Market	260	6,535
5	Mashuuru Market	260	548,887
6	Iibissel market	260	6,535
7	compterisation	300	2,424,604
8	Emashini primary school	500	456,676
9	Paranae primary school	500	306,848
10	Enoosampurrumpurr pri. Sch.	500	261,640
11	Kumpa primary school	500	241,615

12	Isilale primary school	500	200,000
13	Ngong Bus Park	800	37,180
14	Empakani Dam	900	18,000
15	Lechoni Water - Pan	900	600,000
16	Olokai pipeline	900	2,400
17	Olenarau water supply	900	2,400
18	Kima bore- hole	900	46,460
19	Oloontulugum Bore-hole	900	1,600
20	Lolngosua Bore-hole	900	544,783
21	Esonorua- Kamukuru pipeline	900	1,000,524
22	Odule Water Project	900	291,040
23	Iimotiok Bore-hole	900	23,500
24	Esukuta Tank	900	3,000
25	Oloosirkon Bore-hole	900	3,000
26	Mailwa Borehole	900	436,529
27	Olkeriai	999	21,900
28	Land Acquisition - Ongata Rongai	999	2,000,000
29	Land Acquisition- Illasit	999	1,120,000
30	Demonstration Farm Rehabilitation	999	50,850
31	Oloolainyamok	999	23,400
LA Sub - Total			10,730,156

LA Code	696
LA Name	Oyugis Town Council

No	Project Title	Proj. Type	TOTAL
1	Furniture and fittings	300	900,000
2	Roads	400	340,000
3	Social Services	700	100,000
4	Bus Park Offices	800	150,000
5	Public toilets	900	100,000
6	Unspecified	999	2,826,900
LA Sub - Total			4,416,900

LA Code	701
LA Name	Pokot County Council

No	Project Title	Proj. Type	TOTAL
1	Market Land(Tamkal)	260	77,265
2	Civic Car KAN 849 U	350	2,313,015
3	Toilets	900	21,500
4	Kacheliba Sale yard	999	155,600
5	Fencing post	999	16,000
LA Sub - Total			2,583,380

LA Code	706
LA Name	Port Victoria Town Council

No	Project Title	Proj. Type	TOTAL
1	Office Construction	200	241,705
2	Water Project	900	40,000
3	Water	900	62,910
4	Sibuguyu Beach	999	32,500
5	Fish Banda	999	92,863
LA Sub - Total			469,978

LA Code	711
LA Name	Rachuonyo County Council

No	Project Title	Proj. Type	TOTAL
1	Vehicle	350	359,000
2	Pit Latrines	900	272,247
LA Sub - Total			631,247

LA Code	716
LA Name	Rongo Town Council

No	Project Title	Proj. Type	TOTAL
1	Office Building	200	1,045,170
2	Roads	400	648,245
3	Bus Park	800	1,358,830
4	Toilets	900	113,370
LA Sub - Total			3,165,615

LA Code	721
LA Name	Ruiru Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Preparation of accounts	100	978,600
2	Computer	300	183,372
3	Tipper	350	4,357,100
4	Repair of grader	350	457,254
5	Roads	400	2,000,000
LA Sub - Total			7,976,326

LA Code	726
LA Name	Rumuruti Town Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of Exhaust p	350	170,000
2	reh of ndurumo D Sec	500	100,000
3	Reha of Township nursery	500	80,000
4	Reha of narok Primary	500	50,000
5	Reha of olarinyiro Sec	500	100,000
6	Reh of Limunga Wp	999	100,000
7	Reh of Mutamaiyu Wp	999	60,000

8	Reha of gatundia Disp	999	60,000
9	Reh of OMC ws	999	50,000
	LA Sub - Total		770,000

LA Code	731
LA Name	Runyenjes Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Roads	400	686,456
2	Septic tank	900	79,995
3	Water supply improvement	900	433,332
	LA Sub - Total		1,199,783

LA Code	736
LA Name	Sagana Town Council

No	Project Title	Proj. Type	TOTAL
1	Sagana open air market phase IV	260	0
2	Township open air drainage	400	139,801
3	Sagana bus park Phase IV	800	400,000
4	Construction of public toilets	900	25,500
	LA Sub - Total		565,301

LA Code	741
LA Name	Samburu County Council

No	Project Title	Proj. Type	TOTAL
1	Survey Equipment	300	387,000
2	M V purchase	350	2,781,180
3	Grading of roads	400	1,294,000
4	Provision of Water Tanks	900	1,000,000
5	Snr Airstrip	999	4,133,640
6	Keno game Reserve	999	236,726
7	Accarcides & Crutches	999	140,000
	LA Sub - Total		9,972,546

LA Code	751
LA Name	Siaya Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of tractor	350	720,000
2	Road Rehabilitations	400	678,930
3	Waste Management	605	38,496
	LA Sub - Total		1,437,426

LA Code	756
LA Name	Sirisia Town Council

No	Project Title	Proj. Type	TOTAL
1	Administration support services	100	30,000
2	Rehabilitation of cattle dips	999	330,000
	LA Sub - Total		360,000

LA Code	761
LA Name	Sotik Town Council

No	Project Title	Proj. Type	TOTAL
1	Council office Extension	200	0
2	Support of Existing Dispensary	240	50,000
3	Purchase of Reconditioned Tractor	350	0
4	Rehabilitation of Tipper Lorry	350	300,000
5	Grading of Access roads	400	1,000,000
6	Text Books & Equipments	500	62,600
7	Digging & Ferncing of Refuse Dump	605	0
	LA Sub - Total		1,412,600

LA Code	766
LA Name	Suba County Council

No	Project Title	Proj. Type	TOTAL
1	Town hall & Offices	200	1,245,830
2	Engine Boat	300	295,000
3	Construction of secondary Schools	500	144,546
4	Construction of pit Latrine	900	47,440
5	Sindo Stadium	900	100,000
	LA Sub - Total		1,832,816

LA Code	771
LA Name	Suneka Town Council

No	Project Title	Proj. Type	TOTAL
1	Grading & Murraming of roads	400	821,353
2	Water springs	900	621,759
	LA Sub - Total		1,443,112

LA Code	776
LA Name	Tabaka Town Council

No	Project Title	Proj. Type	TOTAL
1	Purchase of tractor	350	500,000
2	roads	400	170,000

3	Town Accss Roads	400	100,000
4	Spring Water protection	900	110,000
	LA Sub - Total		880,000

LA Code	781
LA Name	Taita / Taveta County Council

No	Project Title	Proj. Type	TOTAL
1	Street lighting-Mwatate & Wundanyi	230	136,112
2	Street lighting -Werugha	230	75,158
3	Street lighting - Maktau	230	203,876
4	Market improvement-Dembwa	260	86,595
5	Market improvement - Maktau	260	86,648
6	Ward access roads	400	94,927
7	Town roads - Mwatate - Wundanyi	400	246
8	Repair of Wundanyi old bridge	400	26,125
9	Renovation of Mwatate beer hall	700	303,660
10	MTT. Water supply-Improvement of	900	128,586
11	Protect natural resources	999	77,211
	LA Sub - Total		1,219,144

LA Code	786
LA Name	Tana River County Council

No	Project Title	Proj. Type	TOTAL
1	Office renovation	200	1,799,300
2	Rehabilitation of dispensaries	240	501,680
3	Vehicle repair	350	300,000
4	Road maintenance	400	520,000
5	Repair of schools	500	546,350
6	Borehole	900	80,000
	LA Sub - Total		3,747,330

LA Code	791
LA Name	Taveta Town Council

No	Project Title	Proj. Type	TOTAL
1		999	3,000
2		999	147,000
3		999	3,391,689
	LA Sub - Total		3,541,689

LA Code	796
LA Name	Teso County Council

No	Project Title	Proj. Type	TOTAL
1	Social hall and office block	200	749,876
2	Health infrastructure	240	100,000
3	Rehabilitation of markets	260	28,668
4	Plough & harrow	300	260,060
5	Purchase of motorcycles	350	580,371
6	Arrow	999	84,700
	LA Sub - Total		1,803,675

LA Code	801
LA Name	Tharaka County Council

No	Project Title	Proj. Type	TOTAL
1	Office construction	200	81,100
2	Road maintenance	400	1,582,789
3	Bursaries	999	151,000
	LA Sub - Total		1,814,889

LA Code	806
LA Name	Thika County Council

No	Project Title	Proj. Type	TOTAL
1	Office construction	200	25,181
2	Ruburi Dispensary	240	99,745
3	Munyu Health Centre	240	96,518
4	Gatuanyaga Health Centre	240	346,747
5	Nguna dispensary	240	115,070
6	Gacege market	260	89,295
7	Kirwara market	260	450
8	Kiunyu market	260	20,065
9	Kihumbu-ini market	260	23,740
10	Gachika market	260	53,755
11	Gathage market	260	246,000
12	Munyuini market	260	246,095
13	Ndunyu Chege market	260	319,000
14	Gakoe market	260	327,300
15	Gatura market	260	43,210
16	Kigoro/Gachukia Access road	400	344,500
17	Miiri/Gacege footbridge	400	168,500
18	Thuita Access Road	400	675,000
19	Ngelelya Access road	400	369,600
20	Roi Access road	400	73,460
21	Gatuanyaga culverts	400	600
22	Ngatho/Mugumoini culverts	400	8,450
23	Greystone bridge	400	13,400
24	Roi/Nyamuna bridge	400	64,180
25	Bendor access road	400	301,750
26	Gaitho foot bridge	400	222,393
27	Mururia Access Road	400	53,250
28	Muti Access Road	400	91,000
29	Ngatho Access road	400	153,326
30	Munyu Access road	400	96,518
31	Komu access road	400	105,740

32	Gathage access road	400	126,000
33	Mbagathi/Munyu access road	400	134,712
34	Nduiko Access road	400	151,824
35	Kigio Access road	400	266,000
36	Muthara Access road	400	272,578
37	Mangu Access road	400	38,000
38	Thiririka Pri. Sch	500	83,736
39	Kigoro textbooks	500	99,942
40	Juja farm primary school	500	2,261,504
41	Muthara Pri. Sch	500	948,406
42	Kigaa Nursery School	500	208,499
43	Ngungugu Pri. School	500	15,000
44	James Njenga Pri. Sch	500	180
45	Kigaa Pri. Sch	500	1,500
46	Muteria Pri. Sch	500	5,000
47	Miiri Pri. Sch	500	6,200
48	Mungai Pri. Sch	500	6,200
49	Mbichi Primary School	500	6,200
50	Muhindi Pri. Sch	500	9,300
51	Munyaka Academy	500	11,100
52	Kigio Pri. Sch	500	14,492
53	Nduci Pri. Sch	500	107,000
54	Gatanga division text books	500	14,980
55	Rwaitira Pri. Sch	500	15,000
56	Mwireri Pri. Sch	500	23,821
57	Mwana Wikio Sec. Sch	500	47,405
58	Nyamang'ara Police post	500	63,100
59	Nyacaba Pri. Sch	500	68,929
60	Athi Primary School	500	69,944
61	Karatu polytechnic	500	82,908
62	Mabanda Pri. Sch	500	14,681
63	Gatanga sports club	700	92,200
64	Kirai borehole	900	18,664
65	Kiriko water project	900	499,006
66	Cimbici water project	900	55,040
67	Kiangunu water project	900	3,360
68	Ragia water project	900	4,100
69	Ngaranga water project	900	23,216
70	Kawira borehole	900	43,063
71	Nyamang'ara water project	900	43,546
72	Mwea water borehole	900	36,613
73	Gacharage water project	900	46,840
74	Ngararíga water project	900	268,350
75	Mangu water project	900	59,649
76	Gathugu Hanjemi water tank	900	65,430
77	Karuri water project	900	70,770
78	Mireero water project	900	71,781
79	Mukurwe water project	900	76,415
80	Bulk water meters	900	100,720
81	Ngoliba water project	900	104,922
82	Hanjemi water tank	900	45,720
83	Mbugiti shed	999	42,505
84	Kiarutara Shed	999	21,050
85	Mutiyembeni project	999	1,500
86	Matunda Church	999	500
87	Kariua Mururi	999	64,770
	LA Sub - Total		11,827,709

LA Code 811

LA Name Thika Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Re-roofing of town hall	200	213,429
2	Street lighting materials	230	959,821
3	Purchase of computer	300	169,920
4	Purchase of machinery spare parts	300	1,031,985
5	Haille Sellasie road rehabilitation	400	17,992,410
6	Road murraming & maintenance	400	2,253,605
7	Additional of sewerage lines	900	6,146,139
8	Construction of public toilets - Kiand	900	895,224
	LA Sub - Total		29,662,533

LA Code 816

LA Name Trans Mara County Council

No	Project Title	Proj. Type	TOTAL
1	Emarti H Centre	240	200,000
2	Enoosaen Dispensary	240	200,000
3	Kimintet H Centre	240	200,000
4	osupuko H centre	240	200,000
5	Shartuka H Centre	240	250,000
6	Kamaket Dispensary	240	100,000
7	Nganaiyo H centre	240	200,000
8	Shartuka Sec School	500	300,000
9	Nkararo Sec school	500	100,000
10	Emoosaen sec School	500	250,000
11	Kinyigol Pri School	500	250,000
12	Olmotonyi Pri school	500	150,000
13	Nkorienito PrySchool	500	150,000
14	Oloonkoilin Pri school	500	300,000
15	Abossi Pri school	500	150,000
16	Pyrethrum Development	999	500,000
17	Chepkisa Cattle Dip	999	50,000
18	Development Tea Support	999	500,000
19	Angata Barriko Sec	999	300,000
20	Disabled Activities	999	50,000
21	Angata cattle Dip	999	50,000
	LA Sub - Total		4,450,000

LA Code 826

LA Name Ugunja Town Council

No	Project Title	Proj. Type	TOTAL
1	Town Hall	200	1,050,905

2	Watchman House	250	78,500
3	Motor vehicle	350	436,200
4	Trailor Balance	350	460,000
5	Toilet	900	29,645
6	Gate	999	34,000
7	Fencing	999	30,210
LA Sub - Total			2,119,460

LA Code	836
LA Name	Vihiga County Council

No	Project Title	Proj. Type	TOTAL
1	R.E.P & LASDAP	100	700,000
2	Markets rehabilitation	260	470,385
3	Purchase of tipper	350	2,815,840
4	Motor vehicle rehabilitation	350	1,355,893
5	Roads rehabilitation	400	1,401,538
6	Slaughter slabs construction	600	118,250
LA Sub - Total			6,861,906

LA Code	841
LA Name	Vihiga Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Open air market - Munoywa	260	96,170
2	Purchase of vehicle additional	350	300,000
3	Makutano/Iduku road	400	250,000
4	Majengo Mulwanda/Kidinye road	400	250,000
5	Simboyi/Mutambi road & bridge	400	150,000
6	Womalalu/Bukuga bridge	400	250,000
7	Kiritu/Givundimburi road	400	250,000
8	Chavakali/Kapsabet road	400	250,000
9	Chavakali/Kedohi road	400	250,000
10	Mbale/Mukingi/Lunyerere road	400	250,000
11	Chavugami/Chango/Matsigulu road	400	250,000
12	Manyatta/Chanda/Chambiti road	400	250,000
13	Water springs Simboyi/Mutambi	900	100,000
14	Staff training	999	172,000
15	Equipment	999	25,080
LA Sub - Total			3,093,250

LA Code	846
LA Name	Voi Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Survey fees	100	395,000
2	Street lights	230	39,114
3	Dispensary	240	66,451
4	Renovation of nursery school	500	212,660
LA Sub - Total			713,225

LA Code	851
LA Name	Wajir County Council

No	Project Title	Proj. Type	TOTAL
1	County Council mkt - 2 toilets,backet	260	80,000
2	Biyamothoe access Road	400	80,000
3	Abokore - Con. Of a classoom	500	80,000
4	Bute Slaughter House	600	100,000
5	Digging & Con 2 pit Latrines	900	70,000
6	Digging & Con of 2 pit latrines - Eld	900	70,000
7	Tulla- Tulla- Digging & Con. Of pit l	900	39,000
8	Sarman- Latrine(one)	900	28,000
9	Dambas 2 Latrines	900	28,000
10	Wajir- Bor 2 pit latrines	900	90,000
11	Hadado North	999	55,000
12	Godoma	999	90,000
13	Duntow 1 pit Lastrine	999	30,000
14	Mansa	999	35,000
15	Elben	999	35,000
16	Athi - Bohol	999	40,000
17	Ganyure	999	55,000
18	Adamasajida	999	80,000
19	Khorof- Harar	999	75,000
20	Gudoma	999	110,000
LA Sub - Total			1,270,000

LA Code	856
LA Name	Wareng County Council

No	Project Title	Proj. Type	TOTAL
1	Rehabilitation of Office	200	260,858
2	Turbo Market Park	260	1,327,306
3	Kesses Market	260	244,956
4	Matharu market	260	265,335
5	Chepriret Market	260	339,211
6	Chemalal market	260	623,088
7	Office furniture	300	40,000
8	Office Equipment	300	181,500
9	Fuel Pump	300	1,539,827
10	Computerisation of Office	300	688,500
11	Vehicle purchase	350	4,320,000
12	Merewet Toilet	900	114,387
13	Locational projects	999	5,767,301
LA Sub - Total			15,712,269

LA Code	861
LA Name	Webuye Municipal Council

No	Project Title	Proj. Type	TOTAL
1	Nabuyole Administration block	200	50,000
2	Lurare Health Centre	240	78,600
3	Masasuli Dispensary	240	52,000
4	Market Renovation	260	264,850
5	Peugeot saloon	350	1,540,000
6	Khamoto Pri. Sch	500	59,320
7	V.I.P latrine	900	30,000
8	Cattle dip	999	151,020
LA Sub - Total			2,225,790

LA Code	866
LA Name	Wote Town Council

No	Project Title	Proj. Type	TOTAL
1	Preparation of valuation roll (Office	100	486,274
2	Construct health centre (Kako)	240	500,000
3	Mumbuni health construction (Mum	240	500,000
4	Roads rehabjlitation (Kikumani)	400	500,000
5	Roads rehabilitation (Bridge)Muvau	800	500,000
6	Rehabilitate water point (Kilala)	900	500,000
7	Rehabilitate water point (Wote)	900	500,000
LA Sub - Total			3,486,274

LA Code	871
LA Name	Yala Town Council

No	Project Title	Proj. Type	TOTAL
1	Modern market	260	700,000
LA Sub - Total			700,000

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